



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 5, 2020

TELECONFERENCE INFORMATION:

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recent recommendations by local officials that precautions be taken, including social distancing, to address the threat of COVID-19.

Important Notice to the Public Regarding COVID-19

Based on guidance from the California Department of Public Health and the California Governor's Officer, in order to minimize the spread of the COVID-19 virus, please note the following:

1. There is no physical location of the meeting open to the public. You may participate in the Zoom Webinar, including listening to the meeting and providing public comment, by following the instructions below.

To join the meeting by computer:

Visit <https://monocounty.zoom.us/j/93214637813>

Or visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID 932 1463 7813.

To join the meeting by telephone:

Dial (669) 900-6833, then enter Webinar ID 932 1463 7813.

To provide public comment (at appropriate times) during the meeting, press *9 to raise your hand.

2. If you do not wish to join the Zoom Webinar, you may still observe the live stream of the Board of Supervisors meetings at http://monocounty.granicus.com/MediaPlayer.php?publish_id=8c4d8d56-9aa6-4b8a-ace3-1fbaaecbf14a

3. If you wish to make a general public comment or a comment on a specific agenda item before or during the meeting, please submit your comment to the Clerk of the Board Shannon Kendall at skendall@mono.ca.gov. Every effort will be made to read your comment into the record, but comments longer than 250 words may not be read, or may be summarized by the Clerk, due to time limitations. All comments will be made a part of the record. Please make sure to submit a separate email for each item that you wish to comment upon.

Board Members will participate from a teleconference location.

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).

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. (The clerk will read comments received via email at this time.)

2. RECOGNITIONS

A. Mono County Designation of May as Mental Health Month

Departments: Behavioral Health, Board of Supervisors

5 minutes

(Robin K. Roberts, Supervisor Stacy Corless) - Proposed resolution designating May 2020 as Mental Health Month.

Recommended Action: Adopt proposed resolution R20-_____ designating May 2020 as Mental Health Month. Provide any desired direction to staff.

Fiscal Impact: 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. Comment Letter on Department of Water Resources Approval of Indian Wells Valley Groundwater Sustainability Plan

Departments: County Counsel's Office, Community Development Department

Comment letter on the Indian Wells Valley Groundwater Authority's Groundwater Sustainability Plan and submission to the California Department of Water Resources.

Recommended Action: Review and approve comment letter; authorize the

Board Chair to sign; direct staff to submit the comment letter to DWR by the comment period deadline.

Fiscal Impact: None.

B. Infectious Disease Prevention and Control Local Infrastructure Grant Agreement #19-10851

Departments: Public Health

Proposed grant agreement with the California Department of Public Health pertaining to Infectious Disease Prevention and Control Local Infrastructure Grant Agreement #19-10851.

Recommended Action: Approve County entry into the Infectious Disease Prevention and Control Local Infrastructure Grant Agreement #19-10851, and authorize the Board of Supervisors' Chairperson to execute said contract on behalf of the County by signing the following documents: Two (2) copies of the Grant Agreement Form CDPH 1229 (page 3) One (1) copy of the CCC 042017 Additionally, provide authorization for the Public Health Director to sign future amendments for Grant Agreement #19-10851 that shift funds between budget categories without changes to the grant allocation. Provide any desired direction to staff.

Fiscal Impact: There is no impact to the General Fund. This agreement will provide Mono County Health Department with \$108,342 for the contract period of February 1, 2020 to June 30, 2023.

C. Monthly Treasury Transaction Report

Departments: Finance

Treasury Transaction Report for the month ending 3/31/2020.

Recommended Action: Approve the Treasury Transaction Report for the month ending 3/31/2020.

Fiscal Impact: None.

D. Quarterly Investment Report

Departments: Finance

Investment Report for the Quarter ending 3/31/2020.

Recommended Action: Approve the Investment Report for the Quarter ending 3/31/2020.

Fiscal Impact: None.

6. CORRESPONDENCE RECEIVED

Direction may be given to staff regarding, and/or the Board may discuss, any item of correspondence listed on the agenda.

A. Notice of Temporary Urgency Change Petition to Walker River Irrigation District Bridgeport and Topaz Reservoir Water Rights to Implement the Walker River Restoration Program

State Water Resources Control Board notice of Walker River Irrigation District's temporary urgency change petition related to storage water rights in Bridgeport and Topaz to facilitate implementation of the Walker River Restoration Program.

B. Notices of Mass Reduction in Hours Caused by Covid-19

Notices of mass reduction in hours caused by Covid-19 from Mammoth Mountain Ski Areas, LLC and Intrawest Hospitality Management, LLC regarding Mammoth Mountain Ski Area, June Mountain Ski Area, and affiliated properties in Mammoth Lakes and June Lake, CA, and the Westin Monache Resort in Mammoth Lakes, CA, respectively.

C. Assemblymember Bigelow Letter to CPUC re: PSPS Events During the Election

A letter from Assemblyman Frank Bigelow and Mono County Board of Supervisors Chair Stacy Corless to the California Public Utilities Commission (CPUC) urging it to direct electrical corporations to protect elections from PSPS-related complications.

D. Inquiry from Fair Harbor Capital Regarding Purchase of County Liabilities of Frontier Communications, Inc.

Letter from Fair Harbor Capital inquiring about the purchase from the County of any debts/liabilities of Frontier Communications, Inc. for 52% of value. Currently, Frontier Communications, Inc. has no outstanding debts/liabilities with the County and, therefore, no response will be provided.

E. Notice from the Lahontan Regional Water Quality Control Board regarding the Bacteria Water Quality Objectives Evaluation Project

A notice from the Lahontan Regional Water Quality Control Board regarding the Bacteria Water Quality Objectives Evaluation Project. Staff are seeking input regarding meeting formats to discuss the project and ways to share information with interested parties in light of the shelter-in-place orders that are in effect. The notice contains a link to a 4 minute survey. Your responses to the survey will help determine the format of project meetings while shelter-in-place orders remain active. The survey is also accessible at <https://www.surveymonkey.com/r/GNM3R9C>. Responses are required by May 15, 2020 at 5:00 p.m.

F. Mono County County Counsel Letter to SCE Regarding May 2020 Maintenance and Repairs of Lundy Hydropower Plant

A letter from the Mono County County Counsel's Office to Southern California Edison (SCE) to express concern with SCE's plan to performance maintenance and repairs to parts of its Lundy Hydropower Plant during most of May 2020, and to request that the work be postponed.

7. REGULAR AGENDA - MORNING

A. Update on Long Valley/Little Round Valley 2020 Irrigation Season and Letter to LADWP regarding Long Term Land and Water Management Plan

Departments: Board of Supervisors

1 hour

(Miscellaneous) - Discussion and update regarding 2020 irrigation season in Long Valley and Little Round Valley, including environmental conditions, habitat, ranch operations, scenic and recreational resources, fire conditions and related matters. Proposed letter to Los Angeles Department of Water and Power requesting status of Comprehensive Land Use and Water Management Plan for the region.

Recommended Action: Hear update. Consider and potentially approve proposed letter to the Los Angeles Department of Water and Power inquiring as to its progress in preparing Comprehensive Land Use and Water Management Plan for Long Valley and Little Round Valley. Provide any desired direction to staff.

Fiscal Impact: None.

B. Memorandum of Understanding and Related Personnel Rule 330(C) Amendment - Mono County Probation Officers Association

Departments: CAO, Human Resources, County Counsel

10 minutes

(Dave Butters) - Proposed resolution approving and adopting Memorandum of Understanding between the County of Mono and the Mono County Probation Officers Association and related proposed resolution amending Personnel Rule 330(C) to clarify provisions regarding employee leave for volunteer firefighting purposes.

Recommended Action: Adopt proposed resolutions. Provide any desired direction to staff.

Fiscal Impact: The fiscal impact of the proposed Memorandum of Understanding is \$55,560 for FY 2019-2020, \$133,799 for FY 2020-2021, \$117,620 for FY 2021-2022, and \$131,049 for FY 2022-2023. The total fiscal impact over the term of this MOU is \$438,028.

C. Mono County Audit Reports for FY 2018-19

Departments: Finance

30 minutes

(Janet Dutcher) - Presentation of the Comprehensive Annual Financial Report (CAFR) and the Single Audit Report.

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

Fiscal Impact: None.

D. FY 2020-21 Budget Update

Departments: Finance and CAO

30 minutes

(Janet Dutcher) - CAO and Finance will update the Board about the FY 2020-21 budget development process.

Recommended Action: Receive information and provide direction to staff, if desired.

Fiscal Impact: None.

E. Civic Center Update

Departments: Public Works and IT

20 minutes

(Tony Dublino, Director of Public Works; Nate Greenberg, IT Director) - Weekly update on the County's Civic Center project at 1290 Tavern Road, and efforts to transition from other Mammoth locations into the Civic Center as of June 1, 2020.

Recommended Action: None; Informational only.

Fiscal Impact: None.

8. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

on items of public interest that are within the subject matter jurisdiction of the Board. (The clerk will read comments received via email at this time.)

9. CLOSED SESSION

A. Closed Session - Human Resources

CONFERENCE WITH LABOR NEGOTIATORS. Government Code Section 54957.6. Agency designated representative(s): Steve Barwick, Stacey Simon, 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).
Unrepresented employees: All.

B. Closed Session - Public Employment

PUBLIC EMPLOYEE PERFORMANCE EVALUATION. Government Code section 54957. Title: County Administrative Officer.

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: two.

THE AFTERNOON SESSION WILL RECONVENE AT 1:30 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. (The clerk will read comments received via email at this time.)

11. REGULAR AGENDA - AFTERNOON

A. COVID-19 (Coronavirus) Update

Departments: CAO

(Bob Lawton, Acting CAO) - An opportunity for Mono County Departments and stakeholders to share Coronavirus-related issues with the Board, to include, but not limited to, an update from Unified Command and the branches of crisis response such as the Public Health Department, Operations /Emergency Services, Community Support, Communications / Public Information, Economic Recovery, and Recreation. Additional specific topics include, but are not limited to: (1) The path forward - opening Mono County; (2) Letter to Governor regarding a careful and phased reopening plan that takes into account the unique circumstances of different regions of the State and the impacts of a prolonged shutdown (samples attached); and (3) County road operations/openings in light of COVID-19.

Recommended Action: Direct staff to draft a letter to Governor to be presented to the full Board for consideration at a subsequent meeting or approve sample letter(s) provided with this item, as drafted or as modified by the Board, and direct staff to finalize and send. Provide any desired direction to staff.

Fiscal Impact: None.

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 5, 2020

Departments: Behavioral Health, Board of Supervisors

TIME REQUIRED 5 minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

Robin K. Roberts, Supervisor Stacy
Corless

SUBJECT Mono County Designation of May as
Mental Health Month

AGENDA DESCRIPTION:

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

Proposed resolution designating May 2020 as Mental Health Month.

RECOMMENDED ACTION:

Adopt proposed resolution R20-_____ designating May 2020 as Mental Health Month. Provide any desired direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Robin Roberts

PHONE/EMAIL: 760-924-1740 / rroberts@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Resolution

History

Time	Who	Approval
4/30/2020 11:30 AM	County Administrative Office	Yes
4/30/2020 8:45 AM	County Counsel	Yes

4/29/2020 4:38 PM

Finance

Yes



MONO COUNTY BEHAVIORAL HEALTH DEPARTMENT

COUNTY OF MONO

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

TO: Mono County Board of Supervisors
FROM: Robin K. Roberts, Behavioral Health Director & Supervisor Stacy Corless
DATE: April 27, 2020

SUBJECT:
Mono County Designation of May as Mental Health Month

RECOMMENDATION:
Approve resolution designating May 2020 as Mental Health Month.

DISCUSSION:
May is national Mental Health Month; the attached resolution raises awareness of the importance of mental health and the availability of treatment, highlighting Mono County's Behavioral Health Department.

FISCAL IMPACT:
None

SUBMITTED BY:
Robin K. Roberts, Director of Behavioral Health, Contact: 760.924.1740



R20-__

**A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS DESIGNATING MAY 2020 AS MENTAL HEALTH
MONTH**

WHEREAS, mental health is defined as a state of well-being in which every individual realizes his or her own potential, can cope with the normal stresses of life, can work productively and fruitfully, and is able to make a contribution to her or his community; and,

WHEREAS, because of stigma associated with mental health conditions, many people do not seek the help they need; and,

WHEREAS, one in five adults in the US experience a mental illness; and,

WHEREAS, 50% of all chronic mental illness begins by age 14 and 75% by age 24; and,

WHEREAS, 10.2 million adults have co-occurring mental health and addiction disorders; and,

WHEREAS, depression is the leading cause of disability worldwide; and,

WHEREAS, thanks in part to funding from Proposition 63 and the Mental Health Services Act, hundreds of people in Mono County receive services from the Mono County Behavioral Health Department, each year, including treatment, counseling, community wellness programs and a crisis response team to assess for suicide risk; and,

WHEREAS, engaging in prevention, early identification, and early intervention are effective ways to reduce the burden of mental illnesses and effective ways to reduce the burden of other chronic conditions; and,

WHEREAS, with effective early treatment, all individuals with mental illnesses – even serious mental illnesses - can make progress toward recovery and lead full, productive lives; and,

WHEREAS, jails and prisons have often become the default places of custodial care for even nonviolent people with serious mental illnesses; and,

WHEREAS, each business, school, government agency, healthcare provider, organization and citizen has a responsibility to promote mental health and well-being for all:

NOW, THEREFORE, The Mono County Board of Supervisors does hereby proclaim May, 2020 as Mental Health Month, and recognizes the hard work and dedication of the Behavioral Health Department in addressing and treating mental illness. Moreover, the Mono County Board of Supervisors thanks Behavioral Health Department staff for their response to the

1 COVID-19 crisis and their efforts to creatively engage the community during these challenging
2 and uncertain times. The Board of Supervisors calls upon the citizens, government agencies,
3 public and private institutions, businesses and schools in Mono County to recommit our
4 community to increasing awareness and understanding of mental health, and of the mental health
5 services available to our citizens.

6 **PASSED, APPROVED and ADOPTED** this 5th day of May, 2020, by the following
7 vote, to wit:

8 **AYES:**

9 **NOES:**

10 **ABSENT:**

11 **ABSTAIN:**

12
13
14
15 Stacy Corless, Chair
16 Mono County Board of Supervisors

17 **ATTEST:**

18 **APPROVED AS TO FORM:**

19
20 Clerk of the Board

21 County Counsel



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

**Departments: County Counsel's Office, Community Development
Department**

TIME REQUIRED

**PERSONS
APPEARING
BEFORE THE
BOARD**

SUBJECT Comment Letter on Department of
Water Resources Approval of Indian
Wells Valley Groundwater
Sustainability Plan

AGENDA DESCRIPTION:

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

Comment letter on the Indian Wells Valley Groundwater Authority's Groundwater Sustainability Plan and submission to the California Department of Water Resources.

RECOMMENDED ACTION:

Review and approve comment letter; authorize the Board Chair to sign; direct staff to submit the comment letter to DWR by the comment period deadline.

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
Comment Letter

History

Time

Who

Approval

4/30/2020 11:29 AM	County Administrative Office	Yes
4/28/2020 12:29 PM	County Counsel	Yes
4/29/2020 4:35 PM	Finance	Yes

County Counsel
Stacey Simon

Assistant County Counsels
Anne M. Larsen
Christian E. Milovich

Deputy County Counsel
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 Lucas

TO: Mono County Board of Supervisors
FROM: Jason Canger, Deputy County Counsel
DATE: May 5, 2020
RE: STAFF REPORT – Board of Supervisors Comment Letter on the Indian Wells Valley Groundwater Authority Groundwater Sustainability Plan

Description

Mono County Board of Supervisors comment letter, and submission thereof to the California Department of Water Resources (DWR), on the Indian Wells Valley Groundwater Authority’s Groundwater Sustainability Plan.

Recommended Action

Review and approve comment letter; authorize the Board Chair to sign; direct staff to submit the comment letter to DWR by the comment period deadline; and provide any other desired direction to staff.

Fiscal Impact

None.

Discussion

Pursuant to the Sustainable Groundwater Management Act (SGMA), DWR has designated the Indian Wells Valley Groundwater Basin (Basin), which is the basin located to the immediate south of the Owens Valley Groundwater Basin, within which the southern parts of Mono County are located, as a high priority basin subject to critical conditions of overdraft. As such, SGMA requires the Basin to be managed by a groundwater sustainability plan by January 31, 2020. At its January 16, 2020 meeting, the Indian Wells Valley Groundwater Authority (Authority) adopted a final draft of the Groundwater Sustainability Plan for the Indian Wells Groundwater Basin (the Plan) and thereafter on January 31, 2020 submitted the Plan to DWR for approval. The deadline for submitting comments on the Plan to DWR is June 3, 2020.

Prior to the Authority’s January 16 meeting, the Mono County Community Development Department (Department) submitted comments to the Authority expressing concern that the Plan’s primary project/management action designed to ensure the Basin’s sustainability, specifically the development of imported water supplies mostly likely pursuant to an agreement

Mono County Board of Supervisors

RE: STAFF REPORT – Board of Supervisors Comment Letter on the Indian Wells Valley
Groundwater Authority Groundwater Sustainability Plan

May 5, 2020

Page 2 of 2

to purchase water from the Los Angeles Department of Water and Power (LADWP), was not feasible and would likely have adverse environmental impacts on Mono County's natural environment, communities, and economies. In light of its several concerns, the Department's January 15, 2020 letter urged the Authority not to adopt the Plan in its draft form and revise it to include less reliance on its primary project/management action of developing imported water supplies.

The attached comment letter from the Board of Supervisors builds on the Department's January 15 comment to express to DWR the Board's concern with the feasibility and environmental impacts related to the Plan's primary sustainability project/management action of developing imported water supplies. Although the Plan does not specifically identify LADWP as being the entity that will or would import water to the Basin, it is widely assumed that LADWP is the only water right holder in the Basin's general area with sufficient rights to supply water to the Basin to address its sustainability issues. Further, staff assumes that any LADWP water supplied to the Basin would come from LADWP's resources in Inyo and Mono Counties. In order to maintain water deliveries for its existing customers in Los Angeles, LADWP would need to augment those existing exports, which may result in LADWP providing less water to agricultural lessees and environmental mitigation projects as well as the drilling of new groundwater production wells in both Inyo and Mono Counties. At this time, County staff is not aware of any agreement between LADWP and the Authority for the importing of water to the Basin, which will also require the expenditure of considerable sums for the construction of infrastructure to deliver water to the Basin. Nonetheless, the attached comment letter identifies the infeasibility of importing LADWP water to the Basin given the Mono County approvals and environmental review that would be required; expresses concern with the potential environmental impacts to Mono County's natural environment, communities, and economy; and therefore urges DWR to not approve the Plan unless and until it is revised to include other sustainability projects and management actions that do not rely primarily on the import of water from other groundwater basins to achieve the Basin's sustainability.

If you have any questions regarding this item or the attached comment letter, please contact Jason Canger in the Mono County Counsel's Office at (760) 924-1712 or jcanger@mono.ca.gov.



Jennifer Halferty ~ 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 5, 2020

SUBMITTED VIA DWR SGMA PORTAL

Mark Norberg, GSA Project Manager
Sustainable Groundwater Management Section
California Department of Water Resources
1416 Ninth Street
Sacramento, CA 95814

RE: COMMENT LETTER – Groundwater Sustainability Plan for the Indian Wells Valley
Groundwater Basin

Dear Mr. Norberg,

The Mono County Board of Supervisors (“Board”) appreciates the opportunity to provide comments on the California Department of Water Resources’ (“DWR”) review of the Groundwater Sustainability Plan for the Indian Wells Valley Groundwater Basin (the “Plan”). The Board compliments the Indian Wells Valley Groundwater Authority’s (“Authority”) hard work and effort to prepare the Plan by the ambitious January 31, 2020 deadline set by the Sustainable Groundwater Management Act (“SGMA”) for groundwater basins subject to critical overdraft. The Board hopes that the Plan’s projects and management actions will result in the realization of new water resources (i.e., recycled water) and increased conservation within the Indian Wells Valley Groundwater Basin (“Basin”) so that its health and sustainability will be ensured for the future benefit of overlying communities and users.

Notwithstanding the foregoing, the Board is extremely concerned that the Plan’s primary project for achieving sustainability in the Basin is the development of imported water supplies that may require export of water from Mono County. Although we believe the Plan is correct to start with implementation of an annual pumping allocation plan that will impose fees to adjust the current behavior of groundwater extractors and users, as discussed in further detail below, the Board is concerned that the Plan’s primary sustainability project of importing water may not be feasible given that it will (1) require other large water right holders, most notably the Los Angeles Department of Water and Power (“LADWP”), to obtain new land use approvals and perform complex environmental reviews pursuant to the California Environmental Quality Act (“CEQA”) and (2) result in unacceptable significant impacts to Mono County’s natural environment, communities, and economy. For these reasons, the Board urges DWR not to approve the Plan unless and until its primary project of importing water from other groundwater basins is removed from the Plan, or at least until the Plan’s scope of projects is diversified to include other actions and projects intended to directly address the intense extraction and use of groundwater that led to the Basin being critically overdrafted, so that the Plan ensures that the Basin is operated within its sustainable yield without adversely affecting or impacting the sustainability of other groundwater basins.

Mr. Mark Norberg, California Department of Water Resources

RE: COMMENT LETTER – Final Draft Groundwater Sustainability Plan for the Indian Wells Valley
Groundwater Basin

May 5, 2020

Page 2 of 3

1. The Imported Water Project May Require LADWP to Obtain Land Use Approvals and Perform Environmental Review Making It Infeasible

Although LADWP's extraterritorial use and development of its property and resources may be exempt from local regulation, the use and development of the same property by a third party (i.e., the Authority) – even with LADWP permission and assistance – may not exempt that use and development from Mono County's regulatory authority. The Mono County General Plan includes several policies and objectives related to the export of surface water and groundwater. For example, if LADWP were to increase groundwater production in Mono County in order to augment the importation of water to the Basin, then Mono County could require LADWP to obtain a groundwater transfer permit requiring it to, among other things, identify potential environmental impacts to wildlife and riparian habitat, wetlands, in-stream habitat, other water users (such as agricultural operators), and indirect effects such as potential increased flood risk, increased fire hazard risk, increased sedimentation, and reduced groundwater recharge capacity. (See Mono County Code § 20.01.010 et seq.; Mono County General Plan Action ¶¶ 3.E.1.a, 3.E.1.b.) Groundwater transfer permits are subject to approval by the Mono County Planning Commission, which must deny an application for any such permit if the transfer does not adequately protect the above resources. (Mono County General Plan Action ¶ 3.E.1.c(b).) Similarly, the Mono County General Plan requires water transfer projects to avoid – or, at the very least, to mitigate – the potential significant impacts to surface water and groundwater resources. (Mono County General Plan Policy ¶ 3.B.6.) Therefore, mitigation measures and associated monitoring programs would be made a condition of any project or permit related to LADWP importing water to the Basin pursuant to the Plan. (See Mono County General Plan Action ¶ 3.B.6.a.) In addition, water transfers are prohibited from resulting in adverse water quality impacts. The Mono County General Plan tasks the Mono County Community Development Department with protecting groundwater quality and water-dependent resources from unreasonable development and degradation to ensure county water resources are available for and of a quality to meet future county needs. (Mono County General Plan Objective 4.A.)

The export of LADWP water from Mono County to the Basin pursuant to the Plan could result in negative impacts to the water resources, wildlife, and habitat of two watersheds in Mono County – the Mono Basin and the Long Valley Basin. The Board is concerned that any agreement between LADWP and the Authority to import water to the Basin would increase the diversion of surface water from Mono Lake and the Owens River, prompt the drilling of new groundwater wells in Mono County to augment the delivery of surface water to the Basin, or both. These actions may trigger the need for LADWP to obtain certain land use approvals and groundwater transfer permits from the County, which will necessarily require LADWP to complete the requisite CEQA environmental review. For these reasons it is unclear whether importing water to the Basin will be a feasible project to achieve sustainable groundwater management in the Basin.

2. Development of Imported Water Supplies May Result in Unacceptable Significant Environmental Impacts to Mono County's Natural Resources, Communities, and Economy

As explained above, Mono County is actively involved in all projects, actions, and decisions with the potential to affect its natural environment, including its water resources and wildlife. In large part, this is because Mono County's economy is based on tourism, agriculture, and recreation, which necessarily depend on water to protect the natural environment that support these interests. The Board is concerned that the export of surface water or groundwater from Mono County beyond current amounts would result in potentially significant environmental impacts that threaten the well-being of Mono County's natural environment, communities, and economy.

Mr. Mark Norberg, California Department of Water Resources

RE: COMMENT LETTER – Final Draft Groundwater Sustainability Plan for the Indian Wells Valley
Groundwater Basin

May 5, 2020

Page 3 of 3

In August 2018, Mono County filed a lawsuit against LADWP for its decision to remove irrigation water from certain Long Valley agricultural leases without first completing environmental review pursuant to CEQA. Among other things, Mono County claims that LADWP's decision to remove irrigation water resulted, or had the potential to result, in significant environmental impacts to the land and water resources of southern Mono County, including adverse impacts to the sensitive Bi-State Sage Grouse and its habitat in the Long Valley area; the agricultural economies of Long Valley and Little Round Valley; brown the landscape and allow the intrusion of combustible fuels increasing aesthetic impacts and the threats of wildfire; and upset the recreational opportunities and interests that attract visitors from all over the world. Although Mono County's litigation has not been decided, LADWP may be ordered to review the environmental impacts of any increased export of irrigation water from Mono County and implement mitigation measures that require certain amounts of irrigation water remain in Mono County to avoid those impacts. Even if LADWP is not to review the potentially significant environmental impacts of its decision, any increase in the export of LADWP water beyond current amounts will likely be met with strong opposition from affected communities and stakeholders. Taken together, the outcome of Mono County's litigation and the strong opposition of any proposal to divert more water from Mono County further make the importation of LADWP water to the Basin infeasible.

The Plan, and in particular the projects and management actions identified by the Authority to address the Basin's condition of critical overdraft clearly demonstrate the tough water management decisions facing the Authority. Again, the Board compliments the Authority's hard work to prepare the Plan and to comply with the mandates of SGMA. However, for the reasons set forth above, the Board strongly urges DWR to not approve the Plan until its primary project of importing water from other groundwater basins is removed, or at least until the Plan's scope of projects is diversified to include other actions and projects intended to directly address the intense extraction and use of groundwater that led to the Basin being critically overdrafted. The export of water from Mono County will likely have a devastating effect on our natural environment, agricultural and recreational economies, and be met with strong opposition from local communities and stakeholders, and arguably cannot be seen as anything other than creating one problem in the hope of solving another. Instead, the Board strongly urges DWR to require the Plan be revised to include primary projects and management actions that are feasible and do not rely on importing water from other groundwater basins.

If you have any questions regarding the Board's comments or would like to discuss any aspect of this letter, please feel free to contact Mono County Community Development Director Wendy Sugimura at (760) 924-1800 or wsugimura@mono.ca.gov.

Sincerely,

Stacy Corless, Chair
Mono County Board of Supervisors

cc: Indian Wells Valley Groundwater Authority Board of Directors
Inyo County Board of Supervisors
Owens Valley Groundwater Authority Board of Directors
Los Angeles Department of Water and Power Board of Commissioners



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: Public Health

TIME REQUIRED

SUBJECT Infectious Disease Prevention and
Control Local Infrastructure Grant
Agreement #19-10851

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Proposed grant agreement with the California Department of Public Health pertaining to Infectious Disease Prevention and Control Local Infrastructure Grant Agreement #19-10851.

RECOMMENDED ACTION:

Approve County entry into the Infectious Disease Prevention and Control Local Infrastructure Grant Agreement #19-10851, and authorize the Board of Supervisors' Chairperson to execute said contract on behalf of the County by signing the following documents: Two (2) copies of the Grant Agreement Form CDPH 1229 (page 3) One (1) copy of the CCC 042017 Additionally, provide authorization for the Public Health Director to sign future amendments for Grant Agreement #19-10851 that shift funds between budget categories without changes to the grant allocation. Provide any desired direction to staff.

FISCAL IMPACT:

There is no impact to the General Fund. This agreement will provide Mono County Health Department with \$108,342 for the contract period of February 1, 2020 to June 30, 2023.

CONTACT NAME: Sandra Pearce

PHONE/EMAIL: 760.924.1818 / spearce@mono.ca.gov

SEND COPIES TO:

Sandra Pearce

Kim Bunn

Shannon LeGrand

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

[Click to download](#)

[BOS Staff Report](#)

[Infectious Disease Funding Flexibility Letter](#)

[Grant Agreement](#)

[CCC Form](#)

History

Time	Who	Approval
4/30/2020 11:30 AM	County Administrative Office	Yes
4/30/2020 8:36 AM	County Counsel	Yes
4/29/2020 4:37 PM	Finance	Yes



MONO COUNTY HEALTH DEPARTMENT

Public Health

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

DATE: May 5, 2020
TO: Honorable Board of Supervisors
FROM: Sandra Pearce, Public Health Director
SUBJECT: **Infectious Disease Prevention and Control Local Infrastructure Grant Agreement #19-10851, February 1, 2020 - June 30, 2023**

Recommendation:

Approve County entry into the Infectious Disease Prevention and Control Local Infrastructure Grant Agreement #19-10851, and authorize the Board of Supervisors' Chairperson to execute said contract on behalf of the County by signing the following documents:

- Two (2) copies of the Grant Agreement Form CDPH 1229 (page 3)
- One (1) copy of the CCC 042017

Additionally, provide authorization for the Public Health Director to sign future amendments for Grant Agreement #19-10851 that shift funds between budget categories without changes to the grant allocation.

Discussion:

On July 1, 2019, the California Department of Public Health (CDPH), Division of Communicable Disease Control (DCDC) received \$35,000,000 in one-time funds for local public health infrastructure to address infectious disease prevention and control. Mono County was awarded \$108,341.71 in one-time funding which will be granted in one lump sum and available for expenditure from February 1, 2020 to June 30, 2023. The original intent of these funds was to address the following identified local needs:

Monitoring and Evaluation of Disease-Specific Prevention Activities

- HIV Counseling/Testing Training
- Training of staff to enhance Partner Services (elicitation, notification, and referral) in the LHJ
- Boost outreach and education regarding Coronavirus, vector borne disease, and HIV/STD testing/counseling

Local Capacity to Respond and Surge for Outbreaks

- Policy development, adoption, and implementation of an Electronic DOT Program
- Plan and execute a Vector Borne Disease Conference in the Eastern Sierra region of California
- Enhance capabilities for novel coronavirus [COVID-19] preparedness, response, continuity of operations and recovery efforts

However, due to the COVID-19 outbreak, CDPH issued a letter on 4/13/20 to serve as a blanket approval for the Infectious Disease Infrastructure Funds to be utilized for COVID-19 response activities. This eliminates additional administrative burdens, as CDPH recognizes that local health departments are actively responding to COVID-19 to protect the health of their communities.

Fiscal Impact/Budget Projections:

There is no impact to the General Fund. This agreement will provide Mono County Health Department with \$108,341.71 for the contract period of February 1, 2020 to June 30, 2023.

For questions regarding this item, please contact Sandra Pearce at spearce@mono.ca.gov.

Submitted by: Sandra Pearce, Public Health Director



SONIA Y. ANGELL, MD, MPH
State Public Health Officer & Director

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

To: Local Health Officers
Local Health Department Directors

From: California Department of Public Health
Division of Communicable Disease Control

Date: April 13, 2020

Subject: CDPH Granting Flexibility for Infectious Disease Prevention and Control Local
Infrastructure Funding for COVID-19 Response

On July 1, 2019, the California Department of Public Health (CDPH), Division of Communicable Disease Control (DCDC) received \$35,000,000 in one-time funding for local public health infrastructure to address infection disease prevention and control.

Local health jurisdictions either have received or should receive final contracts this week. However, due to the timing of the funding process, it is possible that the scope of work in some jurisdictions may not reflect COVID-19 response activities.

CDPH recognizes local health departments are actively responding to COVID-19 to protect the health of their communities. To eliminate additional administrative burdens, CDPH is issuing this letter to serve as blanket approval to all local health jurisdictions to utilize this funding for COVID-19 response activities should your jurisdiction wish to do so. CDPH will not require modifications to your budget and/or scope of work in order to use these funds for COVID-19 response activities. Instead, CDPH will require LHJs report the use of this funding for COVID-19 activities in the Annual Performance Progress Reporting (Exhibit D Additional Provisions, Section 3, Paragraph E). If you have any questions, please feel free to contact us at LHJDCDC@cdph.ca.gov or Terry McIntire by email at Terry.McIntire@cdph.ca.gov or by phone at (916) 552-8617.

Sincerely,

Amy Kile-Puente
Assistant Division Chief
Division of Communicable Disease Control

cc: Dr. James Watt, Chief, DCDC
Drew Johnson, Assistant Deputy Director, Center for Infectious Disease
Bill Rhinehart, Staff Services Manager II, DCDC
Michelle Gibbons, Executive Director, County Health Executives Association of California
Karen Relucio, President, California Conference of Local Health Officers



**CALIFORNIA DIVISION OF COMMUNICABLE DISEASE CONTROL
INFECTIOUS DISEASE PREVENTION AND CONTROL LOCAL - INFRASTRUCTURE**

Awarded By

THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH, hereinafter “Department”

TO

County of Mono, hereinafter “Grantee”

**Implementing the project, INFECTIOUS DISEASE PREVENTION AND CONTROL
LOCAL – INFRASTRUCTURE**

**“INFECTIOUS DISEASE PREVENTION AND CONTROL LOCAL – INFRASTRUCTURE”,
hereinafter “Project”**

GRANT AGREEMENT NUMBER 19-10851

The Department awards this Grant and the Grantee accepts and agrees to use the Grant funds as follows:

AUTHORITY: The Department has authority to grant funds for the Project under AB74, Budget Act of 2019, Chapter 23.

PURPOSE: The Department shall provide a grant to and for the benefit of the Grantee; the purpose of the Grant is to implement public health activities to address gaps in core public health functions within the local health jurisdiction.

GRANT AMOUNT: The maximum amount payable under this Grant shall not exceed \$108,341.71

TERM OF GRANT AGREEMENT: The term of the Grant will be February 1, 2020 and terminates on June 30, 2023. No funds may be requested or invoiced for services performed or costs incurred after June 30, 2023.

PROJECT REPRESENTATIVES: The Project Representatives during the term of this Grant will be:

California Department of Public Health	Grantee: County of Mono
Name: William Misura	Name: Sandra Pearce
Address: 1616 Capitol Avenue, MS 7300	Address: 437 Old Mammoth Road, Suite 200
City, Zip: Sacramento, CA 95814	City, Zip: Mammoth Lakes, CA 93546

Phone: (916) 552-9792	Phone: (760) 924-1818
Fax: (916) 552-8973	Fax: (760) 924-1831
Email: William.Misura@cdph.ca.gov	Email: spearce@mono.ca.gov

Direct all inquiries to:

California Department of Public Health Division of Communicable Disease Control	Grantee: County of Mono
Attention: William Misura	Name: Sandra Pearce
Address: 1616 Capitol Avenue, MS 7300	Address: 437 Old Mammoth Road, Suite 200
City, Zip: Sacramento, CA 95814	City, Zip: Mammoth Lakes, CA 93546
Phone: (916) 552-9792	Phone: (760) 924-1818
Fax: (916) 552-8973	Fax: (760) 924-1831
Email: William.Misura@cdph.ca.gov	Email: spearce@mono.ca.gov

All payments from CDPH to the Grantee shall be sent to the following address:

Grantee: County of Mono
Address: 437 Old Mammoth Road, Suite 200
City, Zip: Mammoth Lakes, CA 93546
Phone: (760) 924-1818
Fax: (760) 924-1831
Email: spearce@mono.ca.gov

- Either party may make changes to the Project Representatives, or remittance address, by giving a written notice to the other party. Said changes shall not require an amendment to the agreement. Note: Remittance address changes will require the Grantee to submit a completed CDPH 9083 Governmental Entity Taxpayer ID Form or STD 204 Payee Data Record Form which can be requested through the CDPH Project Representatives for processing.

STANDARD PROVISIONS. The following exhibits are attached and made a part of this Grant by this reference:

- Exhibit A SCOPE OF WORK
- Exhibit B BUDGET DETAIL AND PAYMENT PROVISIONS
- Exhibit C STANDARD GRANT CONDITIONS
- Exhibit D ADDITIONAL PROVISIONS

GRANTEE REPRESENTATIONS: The Grantee(s) accept all terms, provisions, and conditions of this grant, including those stated in the Exhibits incorporated by reference above. The Grantee(s) shall fulfill all assurances and commitments made in the application, declarations, other accompanying documents, and written communications (e.g., e-mail, correspondence) filed in support of the request for grant funding. The Grantee(s) shall comply with and require its contractors and subcontractors to comply with all applicable laws, policies, and regulations.

IN WITNESS THEREOF, the parties have executed this Grant on the dates set forth below.

Executed By:

Date: _____

Stacy Corless, Board Chair
County of Mono
74 School Street, Annex I
Bridgeport, CA 93517

Date: _____

Jeff Mapes, Chief
Contracts Management Unit
California Department of Public Health
1616 Capitol Avenue, Suite 74.262
P.O. Box 997377, MS 1800- 1804
Sacramento, CA 95899-7377

Exhibit A
Scope of Work

1. Service Overview

The Grantee will implement public health activities to address gaps in core public health functions within the local health jurisdiction. California Department of Public Health (CDPH) requests that the focus be on responding to increases in workload associated with high priority, preventable infectious diseases to support efforts to make California the healthiest state in the nation by advancing better health, better care, lower costs, and by promoting health equity, and reducing health disparities.

Key strategic targets for infectious diseases prevention and control local infrastructure are: surveillance; monitor and evaluate disease-specific prevention activities; local capacity to respond and surge for outbreaks; and laboratory and information technology.

2. Service Location

The services shall be performed at applicable facilities in the County of Mono.

3. Service Hours

The services shall be primarily provided Monday through Friday, from 8:00 a.m. to 5:00 p.m. and include evenings, weekends, and holidays as needed.

4. Services to be Performed: Core Public Health Functions

OPTION 1: Surveillance:

Activities	Deliverables	Timeline
<i>Not Applicable</i>		

OPTION II: Monitoring and Evaluation of Disease-Specific Prevention Activities

Activities	Deliverables	Timeline
HIV Counseling/Testing Training.	Public Health nursing staff (3) attendance at HIV Counseling/Testing training hosted by Plumas County. Update/revise HIV/STD testing protocols.	02/01/20 – 6/30/21
Training of staff to enhance Partner Services (elicitation, notification, and referral) in the LHJ.	Public Health Nursing staff (3) will complete the CDC’s Passport to Partner Services Track C curriculum.	07/01/20 – 06/30/21
Boost outreach and education regarding Coronavirus, vector borne	Provide information to Mono County residents and visitors utilizing print and online media to provide outreach and	07/01/20 – 06/30/21

Exhibit A
Scope of Work

Activities	Deliverables	Timeline
disease, and HIV/STD testing/counseling.	education regarding Coronavirus, vector borne disease, and HIV/STD testing and counseling.	

OPTION III: Local Capacity to Respond and Surge for Outbreaks

Activities	Deliverables	Timeline
Policy development, adoption, and implementation of an Electronic DOT Program.	Development and adoption of an electronic DOT policy. Acquire equipment, software and subscriptions needed for electronic DOT implementation.	02/01/20 – 06/30/21
Plan and execute a Vector Borne Disease Conference in the Eastern Sierra region of California.	Bring in experts to educate local stakeholders regarding the threat, impacts, transmission, prevention strategies, surveillance and detection, and treatment of vector borne disease as it relates to the Eastern Sierra region of California.	07/01/20 – 12/30/21
Enhance capabilities for novel coronavirus [COVID-19] preparedness, response, continuity of operations and recovery efforts.	<ul style="list-style-type: none"> • Expand staffing capacity to enhance ability to conduct COVID-19 response, including by not limited to contact investigations, testing, treatment/mass vaccination, and/or community outreach and mitigation efforts. • Acquire supplies needed for PUI for Coronavirus case management and response. 	02/01/20 – 12/30/20 02/01/20 – 12/30/20

OPTION IV: Laboratory and Information Technology

Activities	Deliverables	Timeline
<i>Not Applicable</i>		

Exhibit B
Budget Detail and Payment Provisions

1. Invoicing and Payment

- A. For activities in Exhibit A, the Grantee will have the following payment options: a) submit an invoice for a one time lump-sum payment or b) submit invoices quarterly. The Grantee will work with their CDPH program liaison once they have decided which option to follow.
- B. Invoice(s) shall include the Grant Number and shall be submitted in triplicate either in a one-lump sum request or in quarterly invoices to:

LHJDCDC@cdph.ca.gov

California Department of Public Health
Division of Communicable Disease Control
MS 7300
P.O. Box 997377
Sacramento, CA 95899-7377

- C. Invoices shall:

- 1) Be prepared on Grantee letterhead. If invoices are not on produced letterhead invoices must be signed by an authorized official, employee or agent certifying that the expenditures claimed represent activities performed and are in accordance with Exhibit A Grant Application under this Grant.
- 2) Bear the Grantee's name as shown on the Grant.
- 3) Identify the billing and/or performance period covered by the invoice.
- 4) Itemize costs for the billing period in the same or greater level of detail as indicated in this Grant. Subject to the terms of this Grant, reimbursement may only be sought for those costs and/or cost categories expressly identified as allowable and approved by CDPH.

2. Budget Contingency Clause

- A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this Agreement and Grantee shall not be obligated to fulfill any provisions of this Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Agreement with no liability occurring to the State, or offer an agreement amendment to Grantee to reflect the reduced amount.

3. Prompt Payment Clause

Payment will be made in accordance with, and within the time specified in, Government Code Chapter 4.5, commencing with Section 927.

Exhibit B
Budget Detail and Payment Provisions

4. Amounts Payable

A. The amounts payable under this Grant shall not exceed:

- 1) \$108,341.71 for the budget period of upon execution of final contract through June 30, 2023.

5. Timely Submission of The Final Invoice

A. A final undisputed invoice shall be submitted for payment no more than forty-five (45) calendar days following the expiration or termination date of this Grant, unless a later or alternate deadline is agreed to in writing by the program grant manager. Said invoice should be clearly marked "Final Invoice", indicating that all payment obligations of the State under this Grant have ceased and that no further payments are due or outstanding.

B. The State may, at its discretion, choose not to honor any delinquent final invoice if the Grantee fails to obtain prior written State approval of an alternate final invoice submission deadline.

6. Travel and Per Diem Reimbursement

Any reimbursement for necessary travel and per diem shall be at the rates currently in effect as established by the California Department of Human Resources.

7. Use of Funds / Supplanting

These funds shall be used to supplement and enhance existing local program activities and services and shall not replace existing services and activities, prevent the addition of new services and activities, and does not duplicate reimbursement of costs and services received from local funds or other sources.

EXHIBIT C

STANDARD GRANT CONDITIONS

1. **APPROVAL:** This Grant is of no force or effect until signed by both parties and approved by the Department of General Services, if required. The Grantee may not commence performance until such approval has been obtained
2. **AMENDMENT:** No amendment or variation of the terms of this Grant shall be valid unless made in writing, signed by the parties, and approved as required. No oral understanding or Agreement not incorporated in the Grant is binding on any of the parties. In no case shall the Department materially alter the scope of the Project set forth in Exhibit A.
3. **ASSIGNMENT:** This Grant is not assignable by the Grantee, either in whole or in part, without the written consent of the Grant Manager in the form of a written amendment to the Grant.
4. **AUDIT:** Grantee agrees that the Department, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to this Grant. Grantee agrees to maintain such records for a possible audit for a minimum of three (3) years after final payment or completion of the project funded with this Grant, unless a longer period of records retention is stipulated. Grantee agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, Grantee agrees to include a similar right of the State to audit records and interview staff in any subcontract related to the project.
5. **CONFLICT OF INTEREST:** Grantee certifies that it is in compliance with all applicable state and/or federal conflict of interest laws.
6. **INDEMNIFICATION:** Grantee agrees to indemnify, defend and save harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the project, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by Grantee in the performance of any activities related to the Project.
7. **FISCAL MANAGEMENT SYSTEMS AND ACCOUNTING STANDARDS:** Grantee agrees that, at a minimum, its fiscal control and accounting procedures will be sufficient to permit tracing of all grant funds to a level of expenditure adequate to establish that such funds have not been used in violation of any applicable state or federal law, or the provisions of this Grant. Grantee further agrees that it will maintain separate Project accounts in accordance with generally accepted accounting principles.
8. **GOVERNING LAW:** This Grant is governed by and shall be interpreted in accordance with the laws of the State of California.

- 9. INCOME RESTRICTIONS:** Grantee agrees that any refunds, rebates, credits, or other amounts (including any interest thereon) accruing to or received by the Grantee under this Grant shall be paid by the Grantee to the Department, to the extent that they are properly allocable to costs for which the Grantee has been reimbursed by the Department under this Grant.
- 10. INDEPENDENT CONTRACTOR:** Grantee, and its agents and employees of Grantee, in the performance of the Project, shall act in an independent capacity and not as officers, employees or agents of the Department.
- 11. MEDIA EVENTS:** Grantee shall notify the Department's Grant Manager in writing at least twenty (20) working days before any public or media event publicizing the accomplishments and/or results of the Project and provide the opportunity for attendance and participation by Department's representatives.
- 12. NO THIRD-PARTY RIGHTS:** The Department and Grantee do not intend to create any rights or remedies for any third- party as a beneficiary of this Grant or the project.
- 13. NOTICE:** Grantee shall promptly notify the Department's Grant Manager in writing of any events, developments or changes that could affect the completion of the project or the budget approved for this Grant.
- 14. PROFESSIONALS:** Grantee agrees that only licensed professionals will be used to perform services under this Grant where such services are called for.
- 15. RECORDS:** Grantee certifies that it will maintain Project accounts in accordance with generally accepted accounting principles. Grantee further certifies that it will comply with the following conditions for a grant award as set forth in the Request for Applications (Exhibit D) and the Grant Application (Exhibit A).

 - A. Establish an official file for the Project which shall adequately document all significant actions relative to the Project;
 - B. Establish separate accounts which will adequately and accurately depict all amounts received and expended on this Project, including all grant funds received under this Grant;
 - C. Establish separate accounts which will adequately depict all income received which is attributable to the Project, especially including any income attributable to grant funds disbursed under this Grant;
 - D. Establish an accounting system which will adequately depict final total costs of the Project, including both direct and indirect costs; and,
 - E. Establish such accounts and maintain such records as may be necessary for the state to fulfill federal reporting requirements, including any and all reporting requirements under federal tax statutes or regulations.
- 16. RELATED LITIGATION:** Under no circumstances may Grantee use funds from any disbursement under this Grant to pay for costs associated with any litigation between the Grantee and the Department.

17. RIGHTS IN DATA: Grantee and the Department agree that all data, plans, drawings, specifications, reports, computer programs, operating manuals, notes, and other written or graphic work submitted under Exhibit A in the performance of the Project funded by this Grant shall be in the public domain. Grantee may disclose, disseminate and use in whole or in part, any final form data and information received, collected, and developed under this Project, subject to appropriate acknowledgment of credit to the Department for financial support. Grantee shall not utilize the materials submitted to the Department (except data) for any profit making venture or sell or grant rights to a third-party who intends to do so. The Department has the right to use submitted data for all governmental purposes.

18. VENUE: The Department and Grantee agree that any action arising out of this Grant shall be filed and maintained in the Superior Court, California. Grantee waives any existing sovereign immunity for the purposes of this Grant, if applicable.

19. STATE-FUNDED RESEARCH GRANTS:

- A. Grantee shall provide for free public access to any publication of a department-funded invention or department-funded technology. Grantee further agrees to all terms and conditions required by the California Taxpayer Access to Publicly Funded Research Act (Chapter 2.5 (commencing with Section 13989) of Part 4.5 of Division 3 of Title 2 of the Government Code).
- B. As a condition of receiving the research grant, Grantee agrees to the following terms and conditions which are set forth in Government Code section 13989.6 ("Section 13989.6"):
- 1) Grantee is responsible for ensuring that any publishing or copyright agreements concerning submitted manuscripts fully comply with Section 13989.6.
 - 2) Grantees shall report to the Department the final disposition of the research grant, including, but not limited to, if it was published, when it was published, where it was published, when the 12-month time period expires, and where the manuscript will be available for open access.
 - 3) For a manuscript that is accepted for publication in a peer-reviewed journal, the Grantee shall ensure that an electronic version of the peer-reviewed manuscript is available to the department and on an appropriate publicly accessible database approved by the Department, including, but not limited to, the University of California's eScholarship Repository at the California Digital Library, PubMed Central, or the California Digital Open Source Library, to be made publicly available not later than 12 months after the official date of publication. Manuscripts submitted to the California Digital Open Source Library shall be exempt from the requirements in subdivision (b) of Section 66408 of the Education Code. Grantee shall make reasonable efforts to comply with this requirement by ensuring that their manuscript is accessible on an approved publicly accessible database, and notifying the Department that the manuscript is available on a department-approved database. If Grantee is unable to ensure that their manuscript is accessible on an approved publicly accessible database, Grantee may comply by providing the manuscript to the Department not later than 12 months after the official date of publication.

- 4) For publications other than those described in paragraph B.3 above, including meeting abstracts, Grantee shall comply by providing the manuscript to the Department not later than 12 months after the official date of publication.
- 5) Grantee is authorized to use grant money for publication costs, including fees charged by a publisher for color and page charges, or fees for digital distribution.

Exhibit D
Additional Provisions

1. Overview:

The California Department of Public Health (CDPH), Division of Communicable Disease Control (DCDC) sets forth the following standards and procedures. These standards and procedures specify the conditions for receipt of CDPH Infectious Disease Prevention and Control (IDCP) local infrastructure funds.

The California Budget Act of 2019 requires the department to allocate funds to local health jurisdictions (LHJs) and tribal communities for the prevention and control of infectious diseases. The funding allocation methodology was developed in consultation with the County Health Executives Association of California, California Conference of Local Health Officers, community-based organizations, and other stakeholders. As also required by the Budget Act of 2019, the funding formula is based on factors that include disease burden, population impact, and geographical area; and it also allocates the funds in a manner that balances the need to spread funding to as many LHJs as possible and the need to provide meaningful services. These funds are for the prevention and control of infectious disease and funds provided shall not supplant existing services at the local level. The Budget Act of 2019 also requires these funds to be distributed in a lump-sum amount in the 2019-20 fiscal year.

2. Grantee's Responsibilities:

The Grantee agrees to:

- A. Direct activities toward achieving the program objectives set forth by the CDPH DCDC.
- B. Use these funds in accordance with any additional guidance set forth by the CDPH DCDC regarding the granting, use and reimbursement of the DCDC local assistance funds. Additional consideration should be given to other guidance from the CDPH and Centers for Disease Control and Prevention (CDC) intended to highlight successful communicable diseases prevention and response strategies or outline California specific initiatives, policies, and procedures.
- C. Use these funds to augment existing funds and not supplant funds that have been locally appropriated for the same purposes. Local assistance funds are intended to provide local entities with increased capabilities to address infectious disease control needs. Supplanting of funds is defined (for the purposes of this agreement) as using local assistance award monies to "replace" or "take the place of" existing local funding. For example, reductions in local funds cannot be offset by the use of CDPH dollars for the same purpose.
- D. Abide by the most recent standards of care for screening, treatment, control, and prevention as promulgated by:
 - California Department of Public Health
<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/STDs-ClinicalGuidelines.aspx>
 - Centers for Disease Control and Prevention
<https://www.cdc.gov/std/tg2015/default.htm>

Exhibit D
Additional Provisions

- Advisory Committee for Immunization practices (ACIP)
<https://www.cdc.gov/vaccines/acip/recommendations.html>
- CDPH Quick sheets for LHDs (look up particular disease, then find Quick sheet under “Disease Investigation”). <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/Immunization/disease.aspx>
- Vaccine preventable diseases: <https://www.cdph.ca.gov/programs/CID/DCDC/CDPH%20Document%20Library/Immunization/ReportingGuidanceforLHJs.pdf>
- Essential Components of a Tuberculosis Prevention and Control Program Recommendations of the Advisory Council for the Elimination of Tuberculosis
<https://www.cdc.gov/MMWR/PDF/rr/rr4411.pdf>
- Official American Thoracic Society/Centers for Disease Control and Prevention/Infectious Diseases Society of America Clinical Practice Guidelines: Treatment of Drug-Susceptible Tuberculosis
https://www.cdc.gov/tb/publications/guidelines/pdf/clin-infect-dis-2016-nahid-cid_ciw376.pdf
- Guidelines for the Investigation of Contacts of Persons with Infectious Tuberculosis: Recommendations from the National Tuberculosis Controllers Association and CDC
<https://www.cdc.gov/mmwr/preview/mmwrhtml/rr541a.htm>

E. Submit information and reports as requested by the CDPH DCDC.

3. Reporting Requirements:

- A. **Case Reports:** All Grantees shall comply with morbidity reporting requirements for reportable diseases and conditions as indicated in the Title 17 California Code of Regulations sections 2500-2505, 2641.5-2643.20, and 2800-2812.
<https://www.cdph.ca.gov/Programs/CID/DCDC/CDPH%20Document%20Library/ReportableDiseases.pdf>

All Grantees will close out all cases of communicable diseases and enter final case information in the California Reportable Disease Information Exchange (CalREDIE) or in an electronic format approved by CDPH, by the close out deadline requested by CDPH. This will enable timely reporting to the CDC as well as timely completion of CDPH reports on communicable disease incidence.

Unless an alternative data submission mode has been approved by CDPH, all Grantees, must enter case report data directly into CalREDIE. Data must be entered into the appropriate tabs and forms in CalREDIE. Submission of hard copy forms for data entry into CalREDIE by CDPH or scanning of case reports, laboratory results, or interview records into the electronic filing cabinet (EFC), will not be accepted in place of data entry. Grantees not entering data into CalREDIE must provide an electronic dataset in a format approved by CDPH. The CDPH CalREDIE website has extensive resources to assist LHJs with CalREDIE including frequently asked questions, manuals/guidelines, and forms/instructions.

Exhibit D
Additional Provisions

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/CalREDIE-HELP.aspx> For additional CalREDIE help, please email CalREDIEHelp@cdph.ca.gov.

Work Plan and Evaluation:

LHJs will submit a draft work plan for the period of January 1, 2020 through June 30, 2023. The work plan will outline performance indicators specific to the areas identified in the scope of work. Project specific data reporting requirements and performance indicators will be determined in collaboration with CDPH within the first six months of the project period.

C. Data Security and Confidentiality:

Grantees shall have staff complete CDPH required confidentiality and data security training, and maintain on file associated confidentiality agreements for each staff person with access to confidential public health records and data.

D. Outbreak Reporting:

The California Code of Regulations (Title 17, Section 2502[c]) directs local health officers to immediately report unusual disease occurrences or outbreaks to CDPH.

E. Performance Progress Reporting:

The Annual Performance Progress Report is due no later than 30 days prior to the end of the budget period (e.g. May 31, 2020), and serves as the continuation application for the follow-on budget period. All publications and manuscripts published as a result of the work supported in part or whole by this cooperative grant must be submitted with the performance progress reports. Additionally, health advisories, health education materials, and other products should be submitted. Annual Performance Progress Report should be submitted to LHJDCDC@cdph.ca.gov.

Progress reports should include measures proposed by the Grantee, depending on the activities selected for the work plan. In addition, all grantees shall report the following on an annual basis:

- Number and classification of staff hired under this contract
- Data on incident/outbreak response:
 - Number of infectious disease control activities that were identified, by type (e.g., respiratory, food-borne, etc)
 - Number of infectious disease control activities by type
 - Number of infectious disease control activities supported by resources funded by this funding stream

An infectious disease control activity is defined as one of the following:

- An outbreak that meets a standard local health department, CDPH or CDC definition.

Exhibit D
Additional Provisions

- A response to an outbreak that exists in another jurisdiction, but has not yet impacted the responding jurisdiction. For example: implementing expanded hepatitis A vaccination to prevent an outbreak from spreading to the responding jurisdiction.
- An investigation of a significant disease exposure with the potential to become an outbreak. For example: contact investigation of a large scale exposure to a single case of tuberculosis or measles (e.g., in a school).
- A response to an infectious disease threat with the potential to become an outbreak, including a cluster of cases. For example, monitoring persons exposed to Ebola virus or investigating a cluster of cases of food-borne illness identified by Pulsed-Field Gel Electrophoresis or Whole Genome Sequencing.

4. Cancellation / Termination

- A. This Grant may be cancelled by CDPH without cause upon thirty (30) calendar days advance written notice to the Grantee.
- B. CDPH reserves the right to cancel or terminate this Grant immediately for cause. The Grantee may submit a written request to terminate this Grant only if CDPH substantially fails to perform its responsibilities as provided herein.
- C. The term “for cause” shall mean that the Grantee fails to meet the terms, conditions, and/or responsibilities of this agreement. Causes for termination include, but are not limited to the following occurrences:
- 1) If the Grantee knowingly furnishes any statement, representation, warranty, or certification in connection with the agreement, which representation is materially false, deceptive, incorrect, or incomplete.
 - 2) If the Grantee fails to perform any material requirement of this Grant or defaults in performance of this agreement.
 - 3) If the Grantee files for bankruptcy, or if CDPH determines that the Grantee becomes financially incapable of completing this agreement.
- D. Grant termination or cancellation shall be effective as of the date indicated in CDPH’s notification to the Grantee. The notice shall stipulate any final performance, invoicing or payment requirements.
- E. In the event of early termination or cancellation, the Grantee shall be entitled to compensation for services performed satisfactorily under this agreement and expenses incurred up to the date of cancellation and any non-cancelable obligations incurred in support of this Grant.
- F. In the event of termination, and at the request of CDPH, the Grantee shall furnish copies of all proposals, specifications, designs, procedures, layouts, copy, and other materials

Exhibit D
Additional Provisions

related to the services or deliverables provided under this Grant, whether finished or in progress on the termination date.

- G. The Grantee will not be entitled to reimbursement for any expenses incurred for services and deliverables pursuant to this agreement after the effective date of termination.
- H. Upon receipt of notification of termination of this Grant, and except as otherwise specified by CDPH, the Grantee shall:
 - 1) Place no further order or subgrants for materials, services, or facilities.
 - 2) Settle all outstanding liabilities and all claims arising out of such termination of orders and subgrants.
 - 3) Upon the effective date of termination of the Grant and the payment by CDPH of all items properly changeable to CDPH hereunder, Grantee shall transfer, assign and make available to CDPH all property and materials belonging to CDPH, all rights and claims to any and all reservations, grants, and arrangements with owners of media/PR materials, or others, and shall make available to CDPH all written information regarding CDPH's media/PR materials, and no extra compensation is to be paid to Grantee for its services.
 - 4) Take such action as may be necessary, or as CDPH may specify, to protect and preserve any property related to this agreement which is in the possession of the Grantee and in which CDPH has or may acquire an interest.
- I. CDPH may, at its discretion, require the Grantee to cease performance of certain components of the Scope of Work as designated by CDPH and complete performance of other components prior to the termination date of the Grant.

5. Avoidance of Conflicts of Interest by Grantee

- A. CDPH intends to avoid any real or apparent conflict of interest on the part of the Grantee, subgrants, or employees, officers and directors of the Grantee or subgrants. Thus, CDPH reserves the right to determine, at its sole discretion, whether any information, assertion or claim received from any source indicates the existence of a real or apparent conflict of interest; and, if a conflict is found to exist, to require the Grantee to submit additional information or a plan for resolving the conflict, subject to CDPH review and prior approval.
- B. Conflicts of interest include, but are not limited to:
 - 1) An instance where the Grantee or any of its subgrants, or any employee, officer, or director of the Grantee or any subgrant or has an interest, financial or otherwise, whereby the use or disclosure of information obtained while performing services under the grant would allow for private or personal benefit or for any purpose that is contrary to the goals and objectives of the grant.

Exhibit D
Additional Provisions

- 2) An instance where the Grantee's or any subgrant's employees, officers, or directors use their positions for purposes that are, or give the appearance of being, motivated by a desire for private gain for themselves or others, such as those with whom they have family, business or other ties.
- C. If CDPH is or becomes aware of a known or suspected conflict of interest, the Grantee will be given an opportunity to submit additional information or to resolve the conflict. A Grantee with a suspected conflict of interest will have five (5) working days from the date of notification of the conflict by CDPH to provide complete information regarding the suspected conflict. If a conflict of interest is determined to exist by CDPH and cannot be resolved to the satisfaction of CDPH, the conflict will be grounds for terminating the grant. CDPH may, at its discretion upon receipt of a written request from the Grantee, authorize an extension of the timeline indicated herein.

6. Dispute Resolution Process

- A. A Grantee grievance exists whenever there is a dispute arising from CDPH's action in the administration of an agreement. If there is a dispute or grievance between the Grantee and CDPH, the Grantee must seek resolution using the procedure outlined below.
- 1) The Grantee should first informally discuss the problem with the CDPH Program Grant Manager. If the problem cannot be resolved informally, the Grantee shall direct its grievance together with any evidence, in writing, to the program Branch Chief. The grievance shall state the issues in dispute, the legal authority or other basis for the Grantee's position and the remedy sought. The Branch Chief shall render a decision within ten (10) working days after receipt of the written grievance from the Grantee. The Branch Chief shall respond in writing to the Grantee indicating the decision and reasons therefore. If the Grantee disagrees with the Branch Chief's decision, the Grantee may appeal to the second level.
 - 2) When appealing to the second level, the Grantee must prepare an appeal indicating the reasons for disagreement with Branch Chief's decision. The Grantee shall include with the appeal a copy of the Grantee's original statement of dispute along with any supporting evidence and a copy of the Branch Chief's decision. The appeal shall be addressed to the Deputy Director of the division in which the branch is organized within ten (10) working days from receipt of the Branch Chief's decision. The Deputy Director of the division in which the branch is organized or his/her designee shall meet with the Grantee to review the issues raised. A written decision signed by the Deputy Director of the division in which the branch is organized or his/her designee shall be directed to the Grantee within twenty (20) working days of receipt of the Grantee's second level appeal.
- B. If the Grantee wishes to appeal the decision of the Deputy Director of the division in which the branch is organized or his/her designee, the Grantee shall follow the procedures set forth in Division 25.1 (commencing with Section 38050) of the Health and Safety Code and the regulations adopted thereunder. (Title 1, Division 2, Chapter 2, Article 3 (commencing with Section 1140) of the California Code of Regulations).

Exhibit D
Additional Provisions

- C. Disputes arising out of an audit, examination of an agreement or other action not covered by subdivision (a) of Section 20204, of Chapter 2.1, Title 22, of the California Code of Regulations, and for which no procedures for appeal are provided in statute, regulation or the Agreement, shall be handled in accordance with the procedures identified in Sections 51016 through 51047, Title 22, California Code of Regulations.
- D. Unless otherwise stipulated in writing by CDPH, all dispute, grievance and/or appeal correspondence shall be directed to the CDPH Grant Manager.
- E. There are organizational differences within CDPH's funding programs and the management levels identified in this dispute resolution provision may not apply in every contractual situation. When a grievance is received and organizational differences exist, the Grantee shall be notified in writing by the CDPH Grant Manager of the level, name, and/or title of the appropriate management official that is responsible for issuing a decision at a given level.

Contractor Certification Clause

CCC 04/2017

CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

Contractor/Bidder Firm Name (Printed)	Federal ID Number
---------------------------------------	-------------------

By (Authorized Signature)

Printed Name and Title of Person Signing

Date Executed	Executed in the County of
---------------	---------------------------

CONTRACTOR CERTIFICATION CLAUSES

STATEMENT OF COMPLIANCE:

Contractor has, unless exempted, complied with the nondiscrimination program requirements. (GC 12990 (a-f) and CCR, Title 2, Section 8103) (Not applicable to public entities.)

DRUG-FREE WORKPLACE REQUIREMENTS:

Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

- a) Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
- b) Establish a Drug-Free Awareness Program to inform employees about:
 1. the dangers of drug abuse in the workplace;
 2. the person's or organization's policy of maintaining a drug-free workplace;
 3. any available counseling, rehabilitation and employee assistance programs; and,

4. penalties that may be imposed upon employees for drug abuse violations.
- c) Provide that every employee who works on the proposed Agreement will:
1. receive a copy of the company's drug-free policy statement; and,
 2. agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: (1) the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

NATIONAL LABOR RELATIONS BOARD CERTIFICATION:

Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court which orders Contractor to comply with an order of the National Labor Relations Board. (PCC 10296) (Not applicable to public entities.)

CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT:

Contractor hereby certifies that contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lesser of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

EXPATRIATE CORPORATIONS:

Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

SWEATFREE CODE OF CONDUCT:

- a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in

whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations [website](#) and Public Contract Code Section 6108.

- b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

DOMESTIC PARTNERS:

For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

GENDER IDENTITY:

For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

CONFLICT OF INTEREST:

Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

- a) Current State Employees (PCC 10410):
 1. No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
 2. No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.
- b) Former State Employees (PCC 10411):
 1. For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-

making process relevant to the contract while employed in any capacity by any state agency.

2. For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (PCC 10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (PCC 10430 (e))

LABOR CODE/WORKERS' COMPENSATION:

Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

AMERICANS WITH DISABILITIES ACT:

Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

CONTRACTOR NAME CHANGE:

An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

- a) When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.
- b) "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.
- c) Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good

standing by calling the Office of the Secretary of State.

RESOLUTION:

A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

AIR OR WATER POLLUTION VIOLATION:

Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

PAYEE DATA RECORD FORM STD. 204:

This form must be completed by all contractors that are not another state agency or other government entity.



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

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 3/31/2020.

RECOMMENDED ACTION:

Approve the Treasury Transaction Report for the month ending 3/31/2020.

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 3/31/2020](#)

History

Time	Who	Approval
4/30/2020 11:30 AM	County Administrative Office	Yes
4/24/2020 10:30 AM	County Counsel	Yes
4/27/2020 1:05 PM	Finance	Yes



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/29/2020, End Date: 3/31/2020

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Buy Transactions									
Buy	3/3/2020	98138MAB6	245,000.00	Workers Credit Union 2.55 5/31/2022	102.22	250,426.75	51.35	1.54	250,478.10
Buy	3/18/2020	457731AK3	249,000.00	Inspire Federal Credit Union 1.15 3/18/2025	100.00	249,000.00	0.00	1.15	249,000.00
Buy	3/26/2020	05465DAE8	249,000.00	AXOS Bank 1.65 3/26/2025	100.00	249,000.00	0.00	1.65	249,000.00
Buy	3/27/2020	32063KAV4	249,000.00	First Jackson Bank 1.05 3/27/2025	99.51	247,790.04	0.00	1.15	247,790.04
Buy	3/27/2020	79772FAF3	249,000.00	San Francisco FCU 1.1 3/27/2025	100.00	249,000.00	0.00	1.10	249,000.00
Buy	3/31/2020	694231AC5	249,000.00	Pacific Enterprise Bank 1.15 3/31/2025	100.00	249,000.00	0.00	1.15	249,000.00
Subtotal			1,490,000.00			1,494,216.79	51.35		1,494,268.14
Deposit	3/12/2020	LAIF6000Q	2,500,000.00	Local Agency Investment Fund LGIP	100.00	2,500,000.00	0.00	0.00	2,500,000.00
Deposit	3/17/2020	LAIF6000Q	3,500,000.00	Local Agency Investment Fund LGIP	100.00	3,500,000.00	0.00	0.00	3,500,000.00
Deposit	3/23/2020	LAIF6000Q	2,500,000.00	Local Agency Investment Fund LGIP	100.00	2,500,000.00	0.00	0.00	2,500,000.00
Deposit	3/31/2020	FIT	500,000.00	Funds in Transit Cash	100.00	500,000.00	0.00	0.00	500,000.00
Deposit	3/31/2020	OAKVALLEY0670	8,048.90	Oak Valley Bank Cash	100.00	8,048.90	0.00	0.00	8,048.90
Deposit	3/31/2020	OAKVALLEY0670	22,715,508.05	Oak Valley Bank Cash	100.00	22,715,508.05	0.00	0.00	22,715,508.05
Subtotal			31,723,556.95			31,723,556.95	0.00		31,723,556.95
Total Buy Transactions			33,213,556.95			33,217,773.74	51.35		33,217,825.09
Sell Transactions									
Called	3/12/2020	3130A9AK7	550,000.00	FHLB 1.375 9/1/2020-16	0.00	550,000.00	231.08	0.00	550,231.08
Called	3/13/2020	3133EGC78	1,000,000.00	FFCB 1.49 5/3/2021-17	0.00	1,000,000.00	5,380.56	0.00	1,005,380.56
Called	3/13/2020	3130A9MG3	1,000,000.00	FHLB 1.5 9/30/2021-16	0.00	1,000,000.00	6,791.67	0.00	1,006,791.67
Called	3/15/2020	3136G3CU7	1,000,000.00	FNMA 1.55 6/15/2020-16	0.00	1,000,000.00	0.00	0.00	1,000,000.00
Called	3/17/2020	3133EGNF8	1,000,000.00	FFCB 1.3 4/21/2020-16	0.00	1,000,000.00	5,272.22	0.00	1,005,272.22
Called	3/29/2020	3136G3VG7	250,000.00	FNMA 1.5 9/29/2020-17	0.00	250,000.00	0.00	0.00	250,000.00
Subtotal			4,800,000.00			4,800,000.00	17,675.53		4,817,675.53
Matured	3/1/2020	798136TK3	500,000.00	City of San Jose CA Airport 4.75 3/1/2020-11	0.00	500,000.00	0.00	0.00	500,000.00
Matured	3/2/2020	58733AEJ4	245,000.00	Mercantil Bank NA 1.9 3/2/2020	0.00	245,000.00	0.00	0.00	245,000.00
Matured	3/20/2020	87164WGC6	245,000.00	SYNCHRONY BANK 2 3/20/2020	0.00	245,000.00	0.00	0.00	245,000.00



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/29/2020, End Date: 3/31/2020

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Matured	3/30/2020	3133EJN62	1,000,000.00	FFCB 2.8 3/30/2020	0.00	1,000,000.00	0.00	0.00	1,000,000.00
Subtotal			1,990,000.00			1,990,000.00	0.00		1,990,000.00
Sell	3/31/2020	36962G4R2	500,000.00	General Electric Co. 4.375 9/16/2020	0.00	497,650.00	911.46	0.00	498,561.46
Subtotal			500,000.00			497,650.00	911.46		498,561.46
Withdraw	3/31/2020	OAKVALLEY0670	22,500,434.85	Oak Valley Bank Cash	0.00	22,500,434.85	0.00	0.00	22,500,434.85
Subtotal			22,500,434.85			22,500,434.85	0.00		22,500,434.85
Total Sell Transactions			29,790,434.85			29,788,084.85	18,586.99		29,806,671.84
Interest/Dividends									
Interest	3/1/2020	84485EAE7	0.00	Southwest Financial Federal CU 3.15 2/26/2021		0.00	623.18	0.00	623.18
Interest	3/1/2020	299547AQ2	0.00	Evansville Teachers Federal Credit Union 2.6 6/12/		0.00	514.37	0.00	514.37
Interest	3/1/2020	369674AX4	0.00	GE Credit Union 3 8/31/2020		0.00	593.51	0.00	593.51
Interest	3/1/2020	3130A9AK7	0.00	FHLB 1.375 9/1/2020-16		0.00	3,781.25	0.00	3,781.25
Interest	3/1/2020	538036HP2	0.00	Live Oak Banking Company 1.85 1/20/2025		0.00	366.00	0.00	366.00
Interest	3/1/2020	76124YAB2	0.00	Resource One Credit Union 1.9 11/27/2024		0.00	369.85	0.00	369.85
Interest	3/1/2020	155751CU2	0.00	Central Valley Support Services Joint Powers Agenc		0.00	16,163.55	0.00	16,163.55
Interest	3/1/2020	91435LAB3	0.00	University of Iowa Community Credit Union 3 4/28/2		0.00	583.97	0.00	583.97
Interest	3/1/2020	33651FAD1	0.00	First Source Federal Credit Union 1.95 3/26/2021		0.00	385.78	0.00	385.78
Interest	3/1/2020	499724AD4	0.00	Knox TVA Employee Credit Union 3.25 8/30/2023		0.00	632.64	0.00	632.64
Interest	3/1/2020	052392AA5	0.00	Austin Telco FCU 1.8 2/28/2025		0.00	36.84	0.00	36.84
Interest	3/1/2020	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	3/2/2020	58733AEJ4	0.00	Mercantil Bank NA 1.9 3/2/2020		0.00	25.51	0.00	25.51
Interest	3/3/2020	9497486Z5	0.00	WELLS FARGO BK NA SIOUXFALLS SD 1.6 8/3/2021		0.00	311.45	0.00	311.45
Interest	3/5/2020	31926GAL4	0.00	First Bank of Greenwich 3 11/8/2020		0.00	586.36	0.00	586.36
Interest	3/5/2020	32117BCX4	0.00	First National Bank Dama 2.8 5/5/2023		0.00	553.94	0.00	553.94
Interest	3/5/2020	981571CE0	0.00	Worlds Foremost Bk Sidney NE 1.75 5/5/2021		0.00	278.08	0.00	278.08



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/29/2020, End Date: 3/31/2020

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Interest	3/7/2020	90983WBT7	0.00	United Community Bank 1.65 2/7/2025		0.00	326.43	0.00	326.43
Interest	3/7/2020	359899AE1	0.00	Fulton Bank 2.85 3/7/2023		0.00	3,481.69	0.00	3,481.69
Interest	3/8/2020	29367SJQ8	0.00	Enterprise Bank & Trust 1.8 11/8/2024		0.00	356.10	0.00	356.10
Interest	3/8/2020	89579NCB7	0.00	Triad Bank/Frontenac MO 1.8 11/8/2024		0.00	356.10	0.00	356.10
Interest	3/9/2020	313380GJ0	0.00	FHLB 2 9/9/2022		0.00	10,000.00	0.00	10,000.00
Interest	3/9/2020	59452WAE8	0.00	Michigan Legacy Credit Union 3.45 11/9/2023		0.00	682.53	0.00	682.53
Interest	3/9/2020	05580ALT9	0.00	BMW Bank North America 2.7 3/9/2022		0.00	3,298.44	0.00	3,298.44
Interest	3/10/2020	25460FCF1	0.00	Direct Federal Credit Union 3.5 9/11/2023		0.00	692.42	0.00	692.42
Interest	3/10/2020	59013JZP7	0.00	Merrick Bank 2.05 8/10/2022		0.00	399.05	0.00	399.05
Interest	3/11/2020	910160AR1	0.00	United Credit Union 1.9 1/11/2021		0.00	375.89	0.00	375.89
Interest	3/11/2020	20033APV2	0.00	COMENITY CAP BK SALT LAKE CITY UTAH 1.6 4/12/2021		0.00	311.45	0.00	311.45
Interest	3/12/2020	856487AM5	0.00	State Bank of Reeseville 2.6 4/12/2024		0.00	514.37	0.00	514.37
Interest	3/13/2020	66736ABP3	0.00	Northwest Bank 2.95 2/13/2024		0.00	583.62	0.00	583.62
Interest	3/13/2020	69417ACG2	0.00	Pacific Crest Savings Bank 2.85 3/13/2024		0.00	563.83	0.00	563.83
Interest	3/13/2020	15721UDA4	0.00	CF Bank 2 8/13/2024		0.00	395.67	0.00	395.67
Interest	3/14/2020	32114VBT3	0.00	First National Bank of Michigan 1.65 2/14/2025		0.00	326.43	0.00	326.43
Interest	3/14/2020	17801GBX6	0.00	City National Bank of Metropolis 1.65 2/14/2025		0.00	326.43	0.00	326.43
Interest	3/14/2020	45581EAR2	0.00	Industrial and Commercial Bank of China USA, NA 2.		0.00	515.84	0.00	515.84
Interest	3/15/2020	3136G3CU7	0.00	FNMA 1.55 6/15/2020-16		0.00	7,750.00	0.00	7,750.00
Interest	3/15/2020	20143PDV9	0.00	Commercial Bank Harrogate 3.4 11/15/2023		0.00	672.64	0.00	672.64
Interest	3/15/2020	55266CQE9	0.00	MB FINANCIAL BANK, NATIONAL ASSN 1.8 1/15/2021		0.00	350.38	0.00	350.38
Interest	3/15/2020	061785DY4	0.00	Bank of Deerfield 2.85 2/15/2024		0.00	563.83	0.00	563.83
Interest	3/15/2020	91159HHC7	0.00	US Bancorp 3 3/15/2022-22		0.00	7,500.00	0.00	7,500.00
Interest	3/15/2020	30257JAM7	0.00	FNB Bank Inc/Romney 3 1/16/2024		0.00	593.51	0.00	593.51
Interest	3/15/2020	62384RAF3	0.00	Mountain America Federal Credit Union 3 3/27/2023		0.00	583.97	0.00	583.97
Interest	3/16/2020	740367HP5	0.00	Preferred Bank LA Calif 2 8/16/2024		0.00	395.67	0.00	395.67



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/29/2020, End Date: 3/31/2020

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Interest	3/16/2020	33640VCF3	0.00	First Service Bank 3.3 5/16/2023		0.00	652.86	0.00	652.86
Interest	3/16/2020	36962G4R2	0.00	General Electric Co. 4.375 9/16/2020		0.00	10,937.50	0.00	10,937.50
Interest	3/17/2020	855736DA9	0.00	STATE BK & TR CO DEFIANCE OHIO 1.6 2/17/2021		0.00	311.45	0.00	311.45
Interest	3/17/2020	219240BY3	0.00	Cornerstone Community Bank 2.6 5/17/2024		0.00	514.37	0.00	514.37
Interest	3/17/2020	50116CBE8	0.00	KS Statebank Manhattan KS 2.1 5/17/2022		0.00	408.78	0.00	408.78
Interest	3/18/2020	00257TBJ4	0.00	Abacus Federal Savings Bank 1.75 10/18/2024		0.00	346.21	0.00	346.21
Interest	3/18/2020	22766ABN4	0.00	Crossfirst Bank 2.05 8/18/2022		0.00	399.05	0.00	399.05
Interest	3/18/2020	48836LAF9	0.00	Kemba Financial Credit Union 1.75 10/18/2024		0.00	346.21	0.00	346.21
Interest	3/18/2020	59161YAA4	0.00	Metro Credit Union 2.95 7/17/2020		0.00	583.62	0.00	583.62
Interest	3/19/2020	909557HX1	0.00	United Bankers Bank 3 9/21/2020		0.00	593.51	0.00	593.51
Interest	3/19/2020	560507AJ4	0.00	Maine Savings Federal Credit Union 3.3 5/19/2023		0.00	652.86	0.00	652.86
Interest	3/19/2020	310567AB8	0.00	Farmers State Bank 2.35 9/19/2022		0.00	457.45	0.00	457.45
Interest	3/20/2020	50625LAK9	0.00	Lafayette Federal Credit Union 3.5 11/20/2023		0.00	692.42	0.00	692.42
Interest	3/20/2020	32112UCW9	0.00	First National Bank of McGregor 2.85 2/21/2024		0.00	563.83	0.00	563.83
Interest	3/20/2020	89236TFN0	0.00	Toyota Motor Credit Corp 3.45 9/20/2023-18		0.00	8,625.00	0.00	8,625.00
Interest	3/20/2020	87164WGC6	0.00	SYNCHRONY BANK 2 3/20/2020		0.00	2,443.29	0.00	2,443.29
Interest	3/21/2020	49254FAC0	0.00	Keesler Federal Credit Union 3.1 12/21/2020		0.00	613.29	0.00	613.29
Interest	3/21/2020	52248LAA4	0.00	Lebanon Federal Credit Union 3.2 9/21/2023		0.00	3,909.26	0.00	3,909.26
Interest	3/22/2020	061803AH5	0.00	Bank of Delight 2.85 2/22/2024		0.00	563.83	0.00	563.83
Interest	3/22/2020	90352RAC9	0.00	USAlliance Federal Credit Union 3 8/20/2021		0.00	583.97	0.00	583.97
Interest	3/22/2020	92535LCC6	0.00	Verus Bank of Commerce 2.8 2/22/2024		0.00	553.94	0.00	553.94
Interest	3/23/2020	938828BJ8	0.00	Washington Federal Bank 2.05 8/23/2024		0.00	405.56	0.00	405.56
Interest	3/23/2020	33766LAJ7	0.00	Firstier Bank 1.95 8/23/2024		0.00	385.78	0.00	385.78
Interest	3/24/2020	03753XBD1	0.00	Apex Bank 3.1 8/24/2023		0.00	603.44	0.00	603.44
Interest	3/24/2020	90348JEV8	0.00	UBS Bank USA 3.45 10/24/2023		0.00	682.53	0.00	682.53



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/29/2020, End Date: 3/31/2020

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Interest	3/25/2020	063907AA7	0.00	Bank of Botetourt 1.75 10/25/2024		0.00	346.21	0.00	346.21
Interest	3/25/2020	22230PBY5	0.00	Country Bank New York 3 1/25/2024		0.00	593.51	0.00	593.51
Interest	3/25/2020	330459BY3	0.00	FNB BANK INC 2 2/25/2022		0.00	389.32	0.00	389.32
Interest	3/26/2020	32065TAZ4	0.00	First Kentucky Bank Inc 2.55 4/26/2024		0.00	504.48	0.00	504.48
Interest	3/26/2020	56065GAG3	0.00	Mainstreet Bank 2.6 4/26/2024		0.00	514.37	0.00	514.37
Interest	3/27/2020	39115UBE2	0.00	Great Plains Bank 2.8 2/27/2024		0.00	553.94	0.00	553.94
Interest	3/28/2020	080515CH0	0.00	Belmont Savings Bank 2.7 2/28/2023		0.00	525.58	0.00	525.58
Interest	3/28/2020	06062R4E9	0.00	Bank of Baroda New York 3.3 9/28/2023		0.00	4,031.42	0.00	4,031.42
Interest	3/28/2020	59828PCA6	0.00	Midwest Bank of West IL 3.3 8/29/2022		0.00	652.86	0.00	652.86
Interest	3/29/2020	72247PAC0	0.00	Pine Bluff Cotton Belt FCU 2.8 8/31/2020		0.00	545.04	0.00	545.04
Interest	3/29/2020	01748DAX4	0.00	ALLEGIANCE BK TEX HOUSTON 2.15 9/29/2022		0.00	418.51	0.00	418.51
Interest	3/29/2020	3136G3VG7	0.00	FNMA 1.5 9/29/2020-17		0.00	1,875.00	0.00	1,875.00
Interest	3/30/2020	3133EJN62	0.00	FFCB 2.8 3/30/2020		0.00	14,000.00	0.00	14,000.00
Interest	3/31/2020	710571DS6	0.00	Peoples Bank Newton NC 2 7/31/2024		0.00	422.96	0.00	422.96
Interest	3/31/2020	LAIF6000Q	0.00	Local Agency Investment Fund LGIP		0.00	180,981.84	0.00	180,981.84
Interest	3/31/2020	17286TAC9	0.00	Citadel Federal Credit Union 3 10/30/2020		0.00	613.97	0.00	613.97
Interest	3/31/2020	29278TCP3	0.00	Enerbank USA 3.2 8/30/2023		0.00	644.38	0.00	644.38
Interest	3/31/2020	67054NAM5	0.00	Numerica Credit Union 3.4 10/31/2023		0.00	719.03	0.00	719.03
Interest	3/31/2020	06426KAM0	0.00	Bank of New England 3.2 7/31/2023		0.00	671.30	0.00	671.30
Interest	3/31/2020	812541AA8	0.00	Seasons Federal Credit Union 3 10/30/2020		0.00	613.97	0.00	613.97
Interest	3/31/2020	98138MAB6	0.00	Workers Credit Union 2.55 5/31/2022		0.00	513.49	0.00	513.49
Interest	3/31/2020	OAKVALLEY0670	0.00	Oak Valley Bank Cash		0.00	8,048.90	0.00	8,048.90
Subtotal			0.00			0.00	334,607.66		334,607.66
Total Interest/Dividends			0.00			0.00	334,607.66		334,607.66



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: Finance

TIME REQUIRED

SUBJECT Quarterly Investment Report

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Investment Report for the Quarter ending 3/31/2020.

RECOMMENDED ACTION:

Approve the Investment Report for the Quarter ending 3/31/2020.

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

[Investment Report for the Quarter ending 3/31/2020](#)

History

Time	Who	Approval
4/30/2020 11:31 AM	County Administrative Office	Yes
4/24/2020 10:31 AM	County Counsel	Yes
4/27/2020 1:07 PM	Finance	Yes



DEPARTMENT OF FINANCE

COUNTY OF MONO

Gerald A. Frank, CGIP
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 5, 2020
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, 2020 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, 2020 were \$29,348 and \$3,572 respectively.
- Mono County's OPEB (Other Post Employment Benefit) trust fund with PARS had a balance of \$22,302,546 as of February 29, 2020. 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, 2020.

Weighted Average Maturity (WAM) as of March 31, 2020 was 574 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 \$120,555,373 and the market value was \$122,404,007 (calculated by Union Bank) or 101.53% of cost. Market value does not include accrued interest, which was \$373,171 on the last day of the quarter.

Investment Pool earnings are as shown below:

Quarter Ending	6/30/2019	9/30/2019	12/31/2019	3/31/2020
Average Daily Balance	\$120,917,140	\$103,873,589	\$114,540,862	\$119,759,393
Earned Interest (including accruals)	\$691,138	\$599,198	\$648,951	\$645,597
Earned Interest Rate	2.2926%	2.2886%	2.2478%	2.1682%
Number of Days in Quarter	91	92	92	91
Interest Received (net of amortized costs)	\$687,366	\$601,285	\$652,369	\$677,713
Administration Costs	\$11,283	\$ 9,904	\$12,416	\$17,855
Net Interest for Apportionment	\$676,083	\$591,381	\$639,953	\$659,858



Mono County Portfolio Holdings by Security Sector As of March 31, 2020

Description	CUSIP	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	OAKVALLEY0670	02/28/2009	4,864,384.06	4,864,384.06	4,864,384.06	1.962	1.962	N/A	1	None		4.04
Sub Total / Average Cash			4,864,384.06	4,864,384.06	4,864,384.06	1.962	1.962		1		0.00	4.04
Funds In Transit												
Funds in Transit Cash	FIT	03/31/2018	500,000.00	500,000.00	500,000.00	0.000	0.000	N/A	1	None		0.42
Sub Total / Average Funds In Transit			500,000.00	500,000.00	500,000.00	0.000	0.000		1		0.00	0.42
Local Government Investment Pools												
Local Agency Investment Fund LGIP	LAIF6000Q	07/01/2014	41,274,981.03	41,274,981.03	41,274,981.03	1.787	1.787	N/A	1	NR		34.31
Sub Total / Average Local Government Investment Pools			41,274,981.03	41,274,981.03	41,274,981.03	1.787	1.787		1		0.00	34.31
Local Government Notes												
Hilton Creek Community Service District 3.3 7/15/2	LOANHCCSD	07/16/2018	71,685.32	71,685.32	71,685.32	3.300	3.300	45122	1,201	NR	492.57	0.06
Sub Total / Average Local Government Notes			71,685.32	71,685.32	71,685.32	3.300	3.300		1,201		492.57	0.06
CD Negotiable												
Abacus Federal Savings Bank 1.75 10/18/2024	00257TBJ4	10/18/2019	249,000.00	249,000.00	251,435.22	1.750	1.750	10/18/2024	1,662	None	155.20	0.21
ALLEGIANCE BK TEX HOUSTON 2.15 9/29/2022	01748DAX4	09/29/2017	245,000.00	245,000.00	249,508.00	2.150	2.150	09/29/2022	912	None	28.86	0.20
Ally Bank 1.9 8/22/2022	02007GLF8	09/18/2019	245,932.96	247,000.00	249,964.00	1.900	2.053	08/22/2022	874	None	488.59	0.21
American Express Bank, FSB 2.35 5/3/2022	02587CEM8	05/03/2017	245,000.00	245,000.00	249,226.25	2.350	2.350	05/03/2022	763	None	2,350.32	0.20
AMERICAN EXPRESS CENTURION BK 1.85 4/29/2020	02587DXK9	04/29/2015	245,000.00	245,000.00	245,205.80	1.850	1.850	04/29/2020	29	None	1,912.34	0.20
Apex Bank 3.1 8/24/2023	03753XBD1	08/24/2018	245,000.00	245,000.00	258,237.35	3.100	3.100	08/24/2023	1,241	None	145.66	0.20
Austin Telco FCU 1.8 2/28/2025	052392AA5	02/28/2020	249,000.00	249,000.00	250,342.11	1.800	1.800	02/28/2025	1,795	None	368.38	0.21
AXOS Bank 1.65 3/26/2025	05465DAE8	03/26/2020	249,000.00	249,000.00	250,202.67	1.650	1.650	03/26/2025	1,821	None	56.28	0.21
Bank Hapoalim B.M. 3.5 11/14/2023	06251AV31	11/14/2018	245,000.00	245,000.00	262,377.85	3.500	3.500	11/14/2023	1,323	None	3,242.05	0.20
Bank of Baroda New York 3.3 9/28/2023	06062R4E9	11/19/2018	243,652.50	245,000.00	260,209.60	3.300	3.423	09/28/2023	1,276	None	66.45	0.20
Bank of Botetourt 1.75 10/25/2024	063907AA7	10/25/2019	249,000.00	249,000.00	251,432.73	1.750	1.750	10/25/2024	1,669	None	71.63	0.21
Bank of Deerfield 2.85 2/15/2024	061785DY4	02/15/2019	249,000.00	249,000.00	261,703.98	2.850	2.850	02/15/2024	1,416	None	311.08	0.21
Bank of Delight 2.85 2/22/2024	061803AH5	02/22/2019	249,000.00	249,000.00	261,756.27	2.850	2.850	02/22/2024	1,423	None	174.98	0.21
Bank of New England 3.2 7/31/2023	06426KAM0	08/09/2018	247,000.00	247,000.00	260,918.45	3.200	3.200	07/31/2023	1,217	None	0.00	0.21
Belmont Savings Bank 2.7 2/28/2023	080515CH0	02/28/2018	245,000.00	245,000.00	253,785.70	2.700	2.700	02/28/2023	1,064	None	54.37	0.20
BENEFICIAL BANK 2.15 10/18/2022	08173QBX3	10/18/2017	245,000.00	245,000.00	249,554.55	2.150	2.150	10/18/2022	931	None	2,381.20	0.20
BMW Bank North America 2.7 3/9/2022	05580ALT9	03/09/2018	245,000.00	245,000.00	251,372.45	2.700	2.700	03/09/2022	708	None	398.71	0.20
Caldwell Bank & Trust Company 1.95 8/19/2024	128829AE8	08/19/2019	247,000.00	247,000.00	251,502.81	1.950	1.950	08/19/2024	1,602	None	541.03	0.21
Capital One Bank USA NA 2 8/21/2024	14042TCB1	08/30/2019	245,000.00	245,000.00	249,988.20	2.000	2.000	08/21/2024	1,604	None	523.56	0.20
CAPITAL ONE, NATIONAL ASSOCIATION 1.7 10/5/2021	14042RCQ2	10/05/2016	245,000.00	245,000.00	245,541.45	1.700	1.700	10/05/2021	553	None	2,031.15	0.20
CF Bank 2 8/13/2024	15721UDA4	08/13/2019	249,000.00	249,000.00	254,067.15	2.000	2.000	08/13/2024	1,596	None	245.59	0.21
Citadel Federal Credit Union 3 10/30/2020	17286TAC9	10/30/2018	249,000.00	249,000.00	251,796.27	3.000	3.000	10/30/2020	213	None	0.00	0.21
City National Bank of Metropolis 1.65 2/14/2025	17801GBX6	02/14/2020	249,000.00	249,000.00	250,242.51	1.650	1.650	02/14/2025	1,781	None	191.35	0.21



Mono County Portfolio Holdings by Security Sector As of March 31, 2020

Description	CUSIP	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
COMENITY CAP BK SALT LAKE CITY UTAH 1.6 4/12/2021	20033APV2	04/11/2016	245,000.00	245,000.00	246,629.25	1.600	1.600	04/12/2021	377	None	214.79	0.20
Commercial Bank Harrogate 3.4 11/15/2023	20143PDV9	11/15/2018	249,000.00	249,000.00	265,852.32	3.400	3.400	11/15/2023	1,324	None	371.11	0.21
Commercial Savings Bank 1.8 10/18/2024	202291AG5	10/18/2019	247,000.00	247,000.00	249,946.71	1.800	1.800	10/18/2024	1,662	None	2,009.84	0.21
Community Credit Union of Lynn 3.1 11/30/2020	20369AAG5	11/30/2018	246,000.00	246,000.00	249,281.64	3.100	3.100	11/30/2020	244	None	2,548.96	0.20
Compass Bank 3.1 11/30/2020	20451PVY9	11/28/2018	246,000.00	246,000.00	249,281.64	3.100	3.100	11/30/2020	244	None	2,590.75	0.20
Congressional Bank 2.1 7/24/2024	20726ABD9	07/24/2019	247,000.00	247,000.00	253,009.51	2.100	2.100	07/24/2024	1,576	None	952.13	0.21
Cornerstone Community Bank 2.6 5/17/2024	219240BY3	05/17/2019	249,000.00	249,000.00	259,898.73	2.600	2.600	05/17/2024	1,508	None	248.32	0.21
Country Bank New York 3 1/25/2024	22230PB5	01/25/2019	249,000.00	249,000.00	262,941.51	3.000	3.000	01/25/2024	1,395	None	122.79	0.21
Crossfirst Bank 2.05 8/18/2022	22766ABN4	08/18/2017	245,000.00	245,000.00	248,797.50	2.050	2.050	08/18/2022	870	None	178.88	0.20
Direct Federal Credit Union 3.5 9/11/2023	25460FCF1	12/10/2018	249,000.00	249,000.00	265,959.39	3.500	3.500	09/11/2023	1,259	None	501.41	0.21
DISCOVER BK GREENWOOD DEL 1.9 5/6/2020	254672NC8	05/06/2015	245,000.00	245,000.00	245,230.30	1.900	1.900	05/06/2020	36	None	1,862.00	0.20
Dollar BK Fed Savings BK 2.9 4/13/2023	25665QAX3	04/13/2018	245,000.00	245,000.00	255,500.70	2.900	2.900	04/13/2023	1,108	None	3,309.18	0.20
Enerbank USA 3.2 8/30/2023	29278TCP3	08/31/2018	245,000.00	245,000.00	259,109.55	3.200	3.200	08/30/2023	1,247	None	0.00	0.20
Enterprise Bank & Trust 1.8 11/8/2024	29367SJK8	11/08/2019	249,000.00	249,000.00	251,985.51	1.800	1.800	11/08/2024	1,683	None	282.43	0.21
Evansville Teachers Federal Credit Union 2.6 6/12/2024	29954TAQ2	06/12/2019	249,000.00	249,000.00	260,038.17	2.600	2.600	06/12/2024	1,534	None	532.11	0.21
Farmers State Bank 2.35 9/19/2022	310567AB8	01/19/2018	245,000.00	245,000.00	250,664.40	2.350	2.350	09/19/2022	902	None	189.29	0.20
First Bank of Greenwich 3 11/8/2020	31926GAL4	11/05/2018	246,000.00	246,000.00	248,824.08	3.000	3.000	11/08/2020	222	None	525.70	0.20
First Bank of Highland 2.2 8/9/2022	319141HD2	08/09/2017	245,000.00	245,000.00	249,620.70	2.200	2.200	08/09/2022	861	None	753.12	0.20
FIRST BUSINESS BK MADISON WIS 1.9 1/13/2021	31938QQ98	01/13/2016	245,000.00	245,000.00	246,482.25	1.900	1.900	01/13/2021	288	None	994.77	0.20
First Jackson Bank 1.05 3/27/2025	32063KAV4	03/27/2020	247,790.04	249,000.00	243,028.98	1.050	1.150	03/27/2025	1,822	None	28.65	0.21
First Kentucky Bank Inc 2.55 4/26/2024	32065TAZ4	04/26/2019	249,000.00	249,000.00	259,286.19	2.550	2.550	04/26/2024	1,487	None	86.98	0.21
First Missouri State Bank 2.85 8/14/2023	32100LBY0	02/13/2019	246,000.00	246,000.00	257,156.10	2.850	2.850	08/14/2023	1,231	None	902.79	0.20
First National Bank Dama 2.8 5/5/2023	32117BCX4	03/05/2019	249,000.00	249,000.00	259,139.28	2.800	2.800	05/05/2023	1,130	None	496.64	0.21
First National Bank of McGregor 2.85 2/21/2024	32112UCW9	02/21/2019	249,000.00	249,000.00	261,748.80	2.850	2.850	02/21/2024	1,422	None	213.87	0.21
First National Bank of Michigan 1.65 2/14/2025	32114VBT3	02/14/2020	249,000.00	249,000.00	250,242.51	1.650	1.650	02/14/2025	1,781	None	191.35	0.21
First Premier Bank 2.05 8/22/2022	33610RQY2	08/22/2017	245,000.00	245,000.00	248,804.85	2.050	2.050	08/22/2022	874	None	536.65	0.20
First Service Bank 3.3 5/16/2023	33640VCF3	11/16/2018	249,000.00	249,000.00	249,241.53	3.300	3.300	05/16/2023	1,141	None	337.68	0.21
First Source Federal Credit Union 1.95 3/26/2021	33651FAD1	10/08/2019	249,000.00	249,000.00	250,730.55	1.950	1.950	03/26/2021	360	None	399.08	0.21
Firstier Bank 1.95 8/23/2024	33766LAJ7	08/23/2019	249,000.00	249,000.00	253,554.21	1.950	1.950	08/23/2024	1,606	None	106.42	0.21
FNB BANK INC 2 2/25/2022	330459BY3	08/25/2017	245,000.00	245,000.00	248,033.10	2.000	2.000	02/25/2022	696	None	80.55	0.20
FNB Bank Inc/Romney 3 1/16/2024	30257JAM7	01/16/2019	249,000.00	249,000.00	263,621.28	3.000	3.000	01/16/2024	1,386	None	327.45	0.21
Fulton Bank 2.85 3/7/2023	359899AE1	03/07/2019	245,000.00	245,000.00	254,898.00	2.850	2.850	03/07/2023	1,071	None	459.12	0.20
GE Credit Union 3 8/31/2020	369674AX4	08/31/2018	249,000.00	249,000.00	251,046.78	3.000	3.000	08/31/2020	153	None	613.97	0.21
GOLDMAN SACHS BK USA NEW YORK 1.9 4/22/2020	38148JRS2	05/05/2015	244,387.50	245,000.00	245,156.80	1.900	1.953	04/22/2020	22	None	2,053.30	0.20
Great Plains Bank 2.8 2/27/2024	39115UBE2	02/27/2019	249,000.00	249,000.00	261,323.01	2.800	2.800	02/27/2024	1,428	None	76.41	0.21
Healthcare Systems Federal Credit Union 3.2 1/18/2	42228LAC5	01/18/2019	245,000.00	245,000.00	256,867.80	3.200	3.200	01/18/2023	1,023	None	1,568.00	0.20



Mono County Portfolio Holdings by Security Sector As of March 31, 2020

Description	CUSIP	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
High Plains Bank 3 1/16/2024	42971GAA9	01/16/2019	245,000.00	245,000.00	258,607.30	3.000	3.000	01/16/2024	1,386	None	1,510.27	0.20
Home Savings Bank UT 2.85 2/12/2024	43733LBF3	02/12/2019	246,000.00	246,000.00	258,506.64	2.850	2.850	02/12/2024	1,413	None	921.99	0.20
Industrial and Commercial Bank of China USA, NA 2.	45581EAR2	02/14/2018	245,000.00	245,000.00	253,352.05	2.650	2.650	02/14/2023	1,050	None	302.39	0.20
Inspire Federal Credit Union 1.15 3/18/2025	457731AK3	03/18/2020	249,000.00	249,000.00	244,264.02	1.150	1.150	03/18/2025	1,813	None	101.99	0.21
Jefferson Financial Credit Union 3.35 10/19/2023	474067AQ8	10/19/2018	245,000.00	245,000.00	260,819.65	3.350	3.350	10/19/2023	1,297	None	3,687.75	0.20
Keesler Federal Credit Union 3.1 12/21/2020	49254FAC0	12/21/2018	249,000.00	249,000.00	252,600.54	3.100	3.100	12/21/2020	265	None	211.48	0.21
Kemba Financial Credit Union 1.75 10/18/2024	48836LAF9	10/18/2019	249,000.00	249,000.00	251,435.22	1.750	1.750	10/18/2024	1,662	None	155.20	0.21
Knox TVA Employee Credit Union 3.25 8/30/2023	499724AD4	08/30/2018	245,000.00	245,000.00	259,516.25	3.250	3.250	08/30/2023	1,247	None	654.45	0.20
KS Statebank Manhattan KS 2.1 5/17/2022	50116CBE8	11/17/2017	245,000.00	245,000.00	248,790.15	2.100	2.100	05/17/2022	777	None	197.34	0.20
Lafayette Federal Credit Union 3.5 11/20/2023	50625LAK9	11/20/2018	249,000.00	249,000.00	266,788.56	3.500	3.500	11/20/2023	1,329	None	262.64	0.21
LCA Bank Corporation 2.3 1/12/2022	501798LJ9	01/12/2018	245,000.00	245,000.00	249,184.60	2.300	2.300	01/12/2022	652	None	1,219.63	0.20
Lebanon Federal Credit Union 3.2 9/21/2023	52248LAA4	09/21/2018	245,000.00	245,000.00	259,308.00	3.200	3.200	09/21/2023	1,269	None	214.79	0.20
Live Oak Banking Company 1.85 1/20/2025	538036HP2	01/24/2020	249,000.00	249,000.00	252,570.66	1.850	1.850	01/20/2025	1,756	None	378.62	0.21
Maine Savings Federal Credit Union 3.3 5/19/2023	560507AJ4	10/19/2018	249,000.00	249,000.00	263,061.03	3.300	3.300	05/19/2023	1,144	None	270.15	0.21
Mainstreet Bank 2.6 4/26/2024	56065GAG3	04/26/2019	249,000.00	249,000.00	259,776.72	2.600	2.600	04/26/2024	1,487	None	88.68	0.21
MARLIN BUSINESS BANK 1.4 10/28/2020	57116AMW5	10/28/2016	245,000.00	245,000.00	245,271.95	1.400	1.400	10/28/2020	211	None	1,456.58	0.20
MB FINANCIAL BANK, NATIONAL ASSN 1.8 1/15/2021	55266CQE9	01/15/2016	245,000.00	245,000.00	247,359.35	1.800	1.800	01/15/2021	290	None	193.32	0.20
MEDALLION BANK 2.15 10/11/2022	58404DAP6	10/11/2017	245,000.00	245,000.00	249,532.50	2.150	2.150	10/11/2022	924	None	2,496.65	0.20
Merrick Bank 2.05 8/10/2022	59013JZP7	08/10/2017	245,000.00	245,000.00	248,775.45	2.050	2.050	08/10/2022	862	None	288.97	0.20
Metro Credit Union 2.95 7/17/2020	59161YAA4	01/18/2019	249,000.00	249,000.00	250,434.24	2.950	2.950	07/17/2020	108	None	261.62	0.21
Michigan Legacy Credit Union 3.45 11/9/2023	59452WAE8	11/09/2018	249,000.00	249,000.00	266,220.84	3.450	3.450	11/09/2023	1,318	None	517.78	0.21
Midwest Bank of West IL 3.3 8/29/2022	59828PCA6	11/28/2018	249,000.00	249,000.00	260,274.72	3.300	3.300	08/29/2022	881	None	67.54	0.21
Morgan Stanley Bank 2.65 1/11/2023	61747MF63	01/11/2018	245,000.00	245,000.00	253,136.45	2.650	2.650	01/11/2023	1,016	None	1,423.01	0.20
Morgan Stanley Private Bank 3.55 11/8/2023	61760ARS0	11/08/2018	245,000.00	245,000.00	262,110.80	3.550	3.550	11/08/2023	1,317	None	3,431.34	0.20
Mountain America Federal Credit Union 3 3/27/2023	62384RAF3	03/27/2018	245,000.00	245,000.00	256,120.55	3.000	3.000	03/27/2023	1,091	None	322.19	0.20
Northland Area Federal Credit Union 2.6 2/13/2023	666496AB0	02/13/2018	245,000.00	245,000.00	252,991.90	2.600	2.600	02/13/2023	1,049	None	837.70	0.20
Northwest Bank 2.95 2/13/2024	66736ABP3	02/13/2019	249,000.00	249,000.00	262,625.28	2.950	2.950	02/13/2024	1,414	None	362.24	0.21
Numerica Credit Union 3.4 10/31/2023	67054NAM5	10/31/2018	249,000.00	249,000.00	265,680.51	3.400	3.400	10/31/2023	1,309	None	0.00	0.21
Pacific Crest Savings Bank 2.85 3/13/2024	69417ACG2	03/13/2019	249,000.00	249,000.00	261,918.12	2.850	2.850	03/13/2024	1,443	None	349.96	0.21
Pacific Enterprise Bank 1.15 3/31/2025	694231AC5	03/31/2020	249,000.00	249,000.00	244,211.73	1.150	1.150	03/31/2025	1,826	None	0.00	0.21
Peoples Bank Newton NC 2 7/31/2024	710571DS6	08/01/2019	248,253.00	249,000.00	254,044.74	2.000	2.063	07/31/2024	1,583	None	0.00	0.21
Pine Bluff Cotton Belt FCU 2.8 8/31/2020	72247PAC0	08/29/2018	245,000.00	245,000.00	246,810.55	2.800	2.800	08/31/2020	153	None	37.59	0.20
Plains Commerce Bank 2.6 5/10/2024	72651LCJ1	05/10/2019	245,000.00	245,000.00	255,650.15	2.600	2.600	05/10/2024	1,501	None	2,478.19	0.20
Preferred Bank LA Calif 2 8/16/2024	740367HP5	08/16/2019	249,000.00	249,000.00	254,072.13	2.000	2.000	08/16/2024	1,599	None	204.66	0.21
Raymond James Bank, NA 2 8/23/2024	75472RAE1	08/23/2019	247,000.00	247,000.00	252,031.39	2.000	2.000	08/23/2024	1,606	None	500.77	0.21
Resource One Credit Union 1.9 11/27/2024	76124YAB2	02/04/2020	247,263.80	245,000.00	249,040.05	1.900	1.700	11/27/2024	1,702	None	382.60	0.20



Mono County Portfolio Holdings by Security Sector As of March 31, 2020

Description	CUSIP	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
Sallie Mae Bank/Salt Lake 2.75 4/10/2024	7954502D6	04/10/2019	245,000.00	245,000.00	256,911.90	2.750	2.750	04/10/2024	1,471	None	3,193.39	0.20
San Francisco FCU 1.1 3/27/2025	79772FAF3	03/27/2020	249,000.00	249,000.00	243,626.58	1.100	1.100	03/27/2025	1,822	None	30.02	0.21
Seasons Federal Credit Union 3 10/30/2020	812541AA8	10/30/2018	249,000.00	249,000.00	251,796.27	3.000	3.000	10/30/2020	213	None	0.00	0.21
Southwest Financial Federal CU 3.15 2/26/2021	84485EAE7	11/28/2018	249,000.00	249,000.00	253,379.91	3.150	3.150	02/26/2021	332	None	644.67	0.21
State Bank of India-Chicago IL 3.6 11/29/2023	856283G59	11/29/2018	245,000.00	245,000.00	263,424.00	3.600	3.600	11/29/2023	1,338	None	2,972.22	0.20
State Bank of Reeseville 2.6 4/12/2024	856487AM5	04/12/2019	249,000.00	249,000.00	259,697.04	2.600	2.600	04/12/2024	1,473	None	337.00	0.21
STATE BK & TR CO DEFIANCE OHIO 1.6 2/17/2021	855736DA9	02/17/2016	245,000.00	245,000.00	246,972.25	1.600	1.600	02/17/2021	323	None	150.36	0.20
Third Federal Savings & Loan 1.95 11/25/2024	88413QCK2	11/25/2019	245,000.00	245,000.00	249,574.15	1.950	1.950	11/25/2024	1,700	None	1,662.31	0.20
Triad Bank/Frontenac MO 1.8 11/8/2024	89579NCB7	11/08/2019	249,000.00	249,000.00	251,985.51	1.800	1.800	11/08/2024	1,683	None	282.43	0.21
UBS Bank USA 3.45 10/24/2023	90348JEV8	10/24/2018	249,000.00	249,000.00	266,046.54	3.450	3.450	10/24/2023	1,302	None	164.75	0.21
United Bankers Bank 3 9/21/2020	909557HX1	12/19/2018	249,000.00	249,000.00	251,303.25	3.000	3.000	09/21/2020	174	None	245.59	0.21
United Community Bank 1.65 2/7/2025	90983WBT7	02/07/2020	249,000.00	249,000.00	250,247.49	1.650	1.650	02/07/2025	1,774	None	270.15	0.21
United Credit Union 1.9 1/11/2021	910160AR1	10/11/2019	249,000.00	249,000.00	250,501.47	1.900	1.900	01/11/2021	286	None	259.23	0.21
University of Iowa Community Credit Union 3 4/28/2	91435LAB3	04/30/2018	245,000.00	245,000.00	256,394.95	3.000	3.000	04/28/2023	1,123	None	604.11	0.20
USAlliance Federal Credit Union 3 8/20/2021	90352RAC9	08/22/2018	245,000.00	245,000.00	250,779.55	3.000	3.000	08/20/2021	507	None	181.23	0.20
Verus Bank of Commerce 2.8 2/22/2024	92535LCC6	02/22/2019	249,000.00	249,000.00	261,285.66	2.800	2.800	02/22/2024	1,423	None	171.91	0.21
Washington Federal Bank 2.05 8/23/2024	938828BJ8	08/23/2019	249,000.00	249,000.00	254,612.46	2.050	2.050	08/23/2024	1,606	None	111.88	0.21
WELLS FARGO BK NA SIOUXFALLS SD 1.6 8/3/2021	9497486Z5	08/03/2016	245,000.00	245,000.00	245,570.85	1.600	1.600	08/03/2021	490	None	300.71	0.20
WEX BANK 2 10/19/2020	92937CGB8	10/18/2017	245,000.00	245,000.00	246,261.75	2.000	2.000	10/19/2020	202	None	2,215.07	0.20
Workers Credit Union 2.55 5/31/2022	98138MAB6	03/03/2020	250,426.75	245,000.00	251,186.25	2.550	1.544	05/31/2022	791	None	0.00	0.20
Worlds Foremost Bk Sidney NE 1.75 5/5/2021	981571CE0	05/05/2016	200,000.00	200,000.00	200,960.00	1.750	1.750	05/05/2021	400	None	249.32	0.17
Sub Total / Average CD Negotiable			28,606,706.55	28,604,000.00	29,392,717.62	2.471	2.465		1,094		82,241.70	23.78
Corporate Bonds												
Apple Inc 2.15 2/6/2022-15	037833AY6	10/20/2017	500,095.39	500,000.00	511,455.00	2.150	2.145	02/06/2022	677	Moody's-Aa1	1,552.78	0.42
Apple Inc 2.7 5/13/2022-15	037833BF6	11/13/2018	488,676.62	500,000.00	528,475.00	2.700	3.392	05/13/2022	773	Moody's-Aa1	5,175.00	0.42
Apple Inc. 3.45 5/6/2024-14	037833AS9	05/06/2019	514,690.00	500,000.00	539,760.00	3.450	2.816	05/06/2024	1,497	Moody's-Aa1	6,947.92	0.42
Bank of New York Mellon 2.1 10/24/2024	06406RAL1	10/24/2019	499,880.00	500,000.00	503,010.00	2.100	2.105	10/24/2024	1,668	Moody's-A1	4,579.17	0.42
Bank of New York Mellon 3.5 4/28/2023	06406RAG2	04/30/2018	500,250.92	500,000.00	521,935.00	3.500	3.489	04/28/2023	1,123	Moody's-A1	7,437.50	0.42
Berkshire Hathaway Inc 3.4 1/31/2022	084670BF4	04/25/2017	528,500.00	500,000.00	521,995.00	3.400	2.135	01/31/2022	671	Moody's-Aa2	2,833.33	0.42
Cisco Systems Inc 2.45 6/15/2020-15	17275RAX0	01/23/2018	501,300.00	500,000.00	500,895.00	2.450	2.337	06/15/2020	76	Moody's-A1	3,606.94	0.42
Colgate-Palmolive 2.25 11/15/2022-17	19416QEL0	11/15/2017	499,805.00	500,000.00	498,275.00	2.250	2.258	11/15/2022	959	Moody's-Aa3	4,250.00	0.42
International Business Machine Corp 1.875 8/1/2022	459200HG9	10/19/2017	490,400.00	500,000.00	504,470.00	1.875	2.301	08/01/2022	853	Moody's-A2	1,562.50	0.42
Johnson & Johnson 2.625 1/15/2025-17	478160CJ1	01/16/2020	517,404.64	500,000.00	533,845.00	2.625	1.892	01/15/2025	1,751	Moody's-Aaa	2,770.83	0.42
Microsoft Corp 2 11/3/2020-20	594918BG8	12/28/2015	501,580.00	500,000.00	501,100.00	2.000	1.931	11/03/2020	217	Moody's-Aaa	4,111.11	0.42
Microsoft Corp 2.65 11/3/2022-22	594918BH6	11/03/2017	507,740.00	500,000.00	524,030.00	2.650	2.320	11/03/2022	947	Moody's-Aaa	5,447.22	0.42
Microsoft Corp 2.7 2/12/2025-24	594918BB9	02/13/2020	523,695.00	500,000.00	538,815.00	2.700	1.707	02/12/2025	1,779	Moody's-Aaa	1,837.50	0.42



Mono County Portfolio Holdings by Security Sector As of March 31, 2020

Description	CUSIP	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
Oracle Corp 2.5 5/15/2022-15	68389XBB0	11/13/2018	483,495.00	500,000.00	508,560.00	2.500	3.509	05/15/2022	775	Moody's-A1	4,722.22	0.42
Procter & Gamble Co 2.15 8/11/2022-17	742718EU9	10/29/2018	480,269.24	500,000.00	510,350.00	2.150	3.267	08/11/2022	863	Moody's-Aa3	1,493.06	0.42
Toyota Motor Credit 3.35 1/5/2024	89236TFS9	02/12/2019	506,560.00	500,000.00	511,395.00	3.350	3.059	01/05/2024	1,375	Moody's-Aa3	3,861.81	0.42
Toyota Motor Credit Corp 3.45 9/20/2023-18	89236TFN0	10/03/2018	499,217.02	500,000.00	518,905.00	3.450	3.484	09/20/2023	1,268	Moody's-Aa3	527.08	0.42
United Parcel Service 2.5 4/1/2023-23	911312BK1	04/05/2018	485,225.00	500,000.00	516,300.00	2.500	3.145	04/01/2023	1,096	Moody's-A2	6,250.00	0.42
US Bancorp 3 3/15/2022-22	91159HHC7	04/25/2017	517,195.00	500,000.00	511,840.00	3.000	2.253	03/15/2022	714	Moody's-A1	666.67	0.42
US Bank NA 3.4 7/24/2023-23	90331HNV1	08/01/2018	498,910.00	500,000.00	524,635.00	3.400	3.448	07/24/2023	1,210	S&P-AA-	3,163.89	0.42
Sub Total / Average Corporate Bonds			10,044,888.83	10,000,000.00	10,330,045.00	2.710	2.650		1,015		72,796.53	8.31
Municipal Bonds												
California State GO UNLTD 2.367 4/1/2022	13063DAD0	04/27/2017	252,287.50	250,000.00	254,587.50	2.367	2.170	04/01/2022	731	Moody's-Aa2	2,958.75	0.21
California State GO UNLTD 2.367 4/1/2022	13063DAD0	04/27/2017	251,937.50	250,000.00	254,587.50	2.367	2.200	04/01/2022	731	Moody's-Aa2	2,958.75	0.21
Central Valley Support Services Joint Powers Agenc	155751CU2	09/04/2018	641,651.40	585,000.00	660,096.45	5.526	3.400	09/01/2023	1,249	S&P-A+	2,693.92	0.49
City of Glendora CA POB 1.898 6/1/2024	378612AE5	09/05/2019	500,000.00	500,000.00	510,245.00	1.898	1.898	06/01/2024	1,523	S&P-AAA	3,163.33	0.42
City of Ridgecrest California 5 6/1/2022	765761BH3	12/18/2018	463,478.40	440,000.00	470,694.40	5.000	3.351	06/01/2022	792	S&P-AA	7,333.33	0.37
Hawaiian Gardens Redev 2.714 12/1/2023	41987YAV8	04/29/2019	501,250.00	500,000.00	522,805.00	2.714	2.655	12/01/2023	1,340	S&P-AA	4,523.33	0.42
Imperial Community College District 2.024 8/1/2023	452641JN4	10/16/2019	500,000.00	500,000.00	506,510.00	2.024	2.024	08/01/2023	1,218	S&P-AA	1,686.67	0.42
LANCASTER REDEV AGY A 2.125 8/1/2021	513802CE6	08/01/2016	661,995.40	655,000.00	661,602.40	2.125	1.900	08/01/2021	488	S&P-AA	2,319.79	0.54
Los Angeles Cnty Public Wks 6.091 8/1/2022-10	54473ENR1	07/12/2018	555,000.00	500,000.00	555,165.00	6.091	3.176	08/01/2022	853	Moody's-Aa2	5,075.83	0.42
Menlo Park City School Dist 1.928 7/1/2024	586840NA4	10/08/2019	500,000.00	500,000.00	511,200.00	1.928	1.928	07/01/2024	1,553	Moody's-Aaa	2,410.00	0.42
Palm Desert CA Redev 2.25 10/1/2020	696624CC7	04/26/2018	247,077.50	250,000.00	250,385.00	2.250	2.750	10/01/2020	184	S&P-AA	2,812.50	0.21
Rancho Cucamonga Ca Public Finance Authority 3 5/1	75213EAY0	02/14/2019	449,896.50	450,000.00	469,939.50	3.000	3.004	05/01/2023	1,126	S&P-AA	5,625.00	0.37
Riverside Unified School District-Ref 1.94 8/1/202	769059XS0	05/25/2016	387,156.00	385,000.00	386,432.20	1.940	1.801	08/01/2020	123	Moody's-Aa2	1,244.83	0.32
Rosemead School District 2.042 8/1/2024	777526MP6	10/09/2019	350,000.00	350,000.00	357,381.50	2.042	2.042	08/01/2024	1,584	Moody's-Aa3	1,191.17	0.29
San Bernardino City CA SCH Dist 4 8/1/2020	796711C56	01/16/2018	410,985.65	395,000.00	398,736.70	4.000	2.350	08/01/2020	123	Moody's-A1	2,633.33	0.33
San Bernardino Community College District 2.044 8/	796720MG2	12/12/2019	250,000.00	250,000.00	252,252.50	2.044	2.044	08/01/2024	1,584	Moody's-Aa1	851.67	0.21
San Jose Evergreen Community College Dist 1.908 8/	798189PW0	10/01/2019	250,000.00	250,000.00	255,142.50	1.908	1.908	08/01/2024	1,584	Moody's-Aa1	795.00	0.21
San Jose RDA Successor Agency 2.828 8/1/2023	798170AF3	01/11/2019	302,776.55	305,000.00	318,505.40	2.828	3.000	08/01/2023	1,218	S&P-AA	1,437.57	0.25
State of California 3 4/1/2024	13063DLZ9	04/04/2019	511,190.00	500,000.00	526,340.00	3.000	2.520	04/01/2024	1,462	Moody's-Aa2	7,500.00	0.42
University of California 2.836 5/15/2020-18	91412HDG5	08/21/2018	240,542.40	240,000.00	240,333.60	2.836	2.701	05/15/2020	45	Moody's-Aa3	2,571.31	0.20
University of California 3.466 5/15/2024-18	91412HBL6	07/09/2019	530,595.00	500,000.00	537,505.00	3.466	2.131	05/15/2024	1,506	Moody's-Aa2	6,546.89	0.42
Victor Valley CA Cmnty Clg Dist 1.676 8/1/2020	92603PEQ1	05/05/2016	261,869.40	260,000.00	260,767.00	1.676	1.500	08/01/2020	123	Moody's-Aa2	726.27	0.22
Sub Total / Average Municipal Bonds			9,019,689.20	8,815,000.00	9,161,214.15	3.005	2.415		1,010		69,059.24	7.33
US Agency												
FAMC 1.75 6/15/2020	3132X0BG5	01/04/2017	224,977.50	225,000.00	225,753.75	1.750	1.753	06/15/2020	76	None	1,159.38	0.19
FFCB 1.5 10/16/2024	3133EK3B0	10/18/2019	990,760.00	1,000,000.00	1,039,110.00	1.500	1.694	10/16/2024	1,660	Moody's-Aaa	6,875.00	0.83
FFCB 2.08 11/1/2022	3133EHM91	11/15/2017	998,080.00	1,000,000.00	1,041,480.00	2.080	2.121	11/01/2022	945	Moody's-Aaa	8,666.67	0.83



Mono County Portfolio Holdings by Security Sector As of March 31, 2020

Description	CUSIP	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
FFCB 2.35 1/17/2023	3133EH7F4	01/17/2018	999,770.00	1,000,000.00	1,042,770.00	2.350	2.355	01/17/2023	1,022	Moody's-Aaa	4,830.56	0.83
FFCB 2.7 4/11/2023	3133EJKN8	04/11/2018	999,196.41	1,000,000.00	1,064,100.00	2.700	2.717	04/11/2023	1,106	Moody's-Aaa	12,750.00	0.83
FFCB 3.05 10/2/2023	3133EJD48	10/17/2018	996,674.50	1,000,000.00	1,086,380.00	3.050	3.123	10/02/2023	1,280	Moody's-Aaa	15,165.28	0.83
FFCB 3.17 1/26/2024	3133EJM48	02/04/2019	1,023,543.68	1,000,000.00	1,096,900.00	3.170	2.662	01/26/2024	1,396	Moody's-Aaa	5,723.61	0.83
FHLB 2 1/21/2025-20	3130AHWB5	01/21/2020	1,000,000.00	1,000,000.00	1,003,640.00	2.000	2.000	01/21/2025	1,757	Moody's-Aaa	3,888.89	0.83
FHLB 2 9/9/2022	313380GJ0	09/29/2017	1,002,290.00	1,000,000.00	1,035,810.00	2.000	1.951	09/09/2022	892	Moody's-Aaa	1,222.22	0.83
FHLB 3.25 6/9/2023	313383QR5	02/04/2019	461,340.00	450,000.00	488,983.50	3.250	2.632	06/09/2023	1,165	Moody's-Aaa	4,550.00	0.37
FHLMC 1.5 2/25/2021-16	3134GADG6	08/25/2016	1,250,000.00	1,250,000.00	1,252,550.00	1.500	1.500	02/25/2021	331	Moody's-Aaa	1,875.00	1.04
FHLMC 1.75 8/25/2021-16	3134G92E6	08/30/2016	1,000,000.00	1,000,000.00	1,001,620.00	1.750	1.750	08/25/2021	512	Moody's-Aaa	1,750.00	0.83
FHLMC 2.375 1/13/2022	3137EADB2	01/13/2017	1,016,560.00	1,000,000.00	1,035,070.00	2.375	2.025	01/13/2022	653	Moody's-Aaa	5,145.83	0.83
FNMA 1.25 5/6/2021	3135G0K69	10/26/2016	747,270.00	750,000.00	755,992.50	1.250	1.333	05/06/2021	401	Moody's-Aaa	3,776.04	0.62
FNMA 1.375 10/7/2021	3135G0Q89	10/26/2016	997,470.00	1,000,000.00	1,014,550.00	1.375	1.428	10/07/2021	555	Moody's-Aaa	6,645.83	0.83
FNMA 1.4 8/24/2020-17	3135G0N66	08/24/2016	999,900.00	1,000,000.00	1,001,120.00	1.400	1.402	08/24/2020	146	Moody's-Aaa	1,438.89	0.83
FNMA 1.45 1/27/2021-17	3136G3H81	07/27/2016	999,100.00	1,000,000.00	1,000,830.00	1.450	1.471	01/27/2021	302	Moody's-Aaa	2,577.78	0.83
FNMA 1.5 11/30/2020	3135G0F73	12/31/2015	983,000.00	1,000,000.00	1,006,740.00	1.500	1.863	11/30/2020	244	S&P-AA+	5,000.00	0.83
FNMA 1.5 5/25/2021-17	3136G4GG2	11/23/2016	1,000,000.00	1,000,000.00	1,001,560.00	1.500	1.500	05/25/2021	420	Moody's-Aaa	5,250.00	0.83
FNMA 1.5 5/28/2021-17	3136G33W3	08/30/2016	1,000,000.00	1,000,000.00	1,001,580.00	1.500	1.500	05/28/2021	423	Moody's-Aaa	5,125.00	0.83
FNMA 1.55 7/28/2021-16	3136G3C78	07/28/2016	1,000,000.00	1,000,000.00	1,000,860.00	1.550	1.550	07/28/2021	484	Moody's-Aaa	2,712.50	0.83
FNMA 1.6 10/28/2021-17	3136G4EU3	10/28/2016	999,200.00	1,000,000.00	1,000,920.00	1.600	1.617	10/28/2021	576	Moody's-Aaa	6,800.00	0.83
FNMA 1.625 10/28/2021-17	3136G4EV1	10/28/2016	1,000,000.00	1,000,000.00	1,000,890.00	1.625	1.625	10/28/2021	576	Moody's-Aaa	6,906.25	0.83
FNMA 1.875 12/28/2020	3135G0H55	12/31/2015	1,000,000.00	1,000,000.00	1,010,810.00	1.875	1.875	12/28/2020	272	Moody's-Aaa	4,843.75	0.83
FNMA 2 10/5/2022	3135G0T78	10/06/2017	999,340.00	1,000,000.00	1,036,120.00	2.000	2.014	10/05/2022	918	Moody's-Aaa	9,777.78	0.83
FNMA 2.375 1/19/2023	3135G0T94	01/23/2018	994,410.00	1,000,000.00	1,053,900.00	2.375	2.495	01/19/2023	1,024	Moody's-Aaa	4,750.00	0.83
Sub Total / Average US Agency			24,682,882.09	24,675,000.00	25,300,039.75	1.921	1.913		746		139,206.26	20.51
US Treasury												
T-Note 2.5 6/30/2020	912828XY1	11/08/2018	1,490,156.25	1,500,000.00	1,508,940.00	2.500	2.911	06/30/2020	91	Moody's-Aaa	9,375.00	1.25
Sub Total / Average US Treasury			1,490,156.25	1,500,000.00	1,508,940.00	2.500	2.911		91		9,375.00	1.25
Total / Average			120,555,373.33	120,305,050.41	122,404,006.93	2.152	2.106		574		373,171.30	100.00



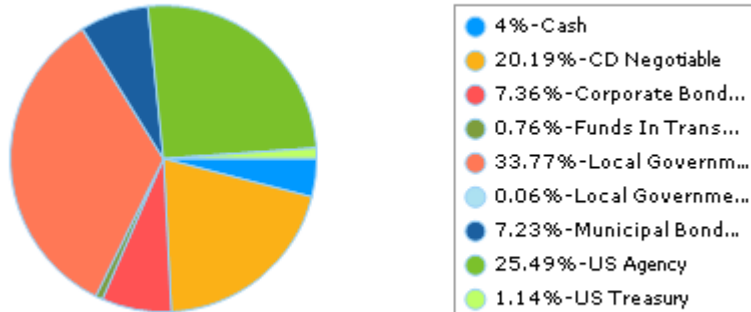
Mono County Distribution by Asset Category - Market Value Investment Portfolio

Begin Date: 12/31/2019, End Date: 3/31/2020

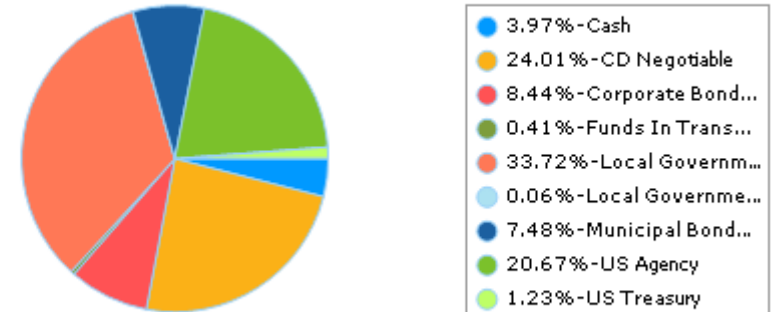
Asset Category Allocation

Asset Category	Market Value 12/31/2019	% of Portfolio 12/31/2019	Market Value 3/31/2020	% of Portfolio 3/31/2020
Cash	5,280,572.76	4.00	4,864,384.06	3.97
CD Negotiable	26,680,321.46	20.19	29,392,717.62	24.01
Corporate Bonds	9,725,880.00	7.36	10,330,045.00	8.44
Funds In Transit	1,000,000.00	0.76	500,000.00	0.41
Local Government Investment Pools	44,630,401.11	33.77	41,274,981.03	33.72
Local Government Notes	81,277.17	0.06	71,685.32	0.06
Municipal Bonds	9,553,720.60	7.23	9,161,214.15	7.48
US Agency	33,684,881.00	25.49	25,300,039.75	20.67
US Treasury	1,506,330.00	1.14	1,508,940.00	1.23
Total / Average	132,143,384.10	100.00	122,404,006.93	100.00

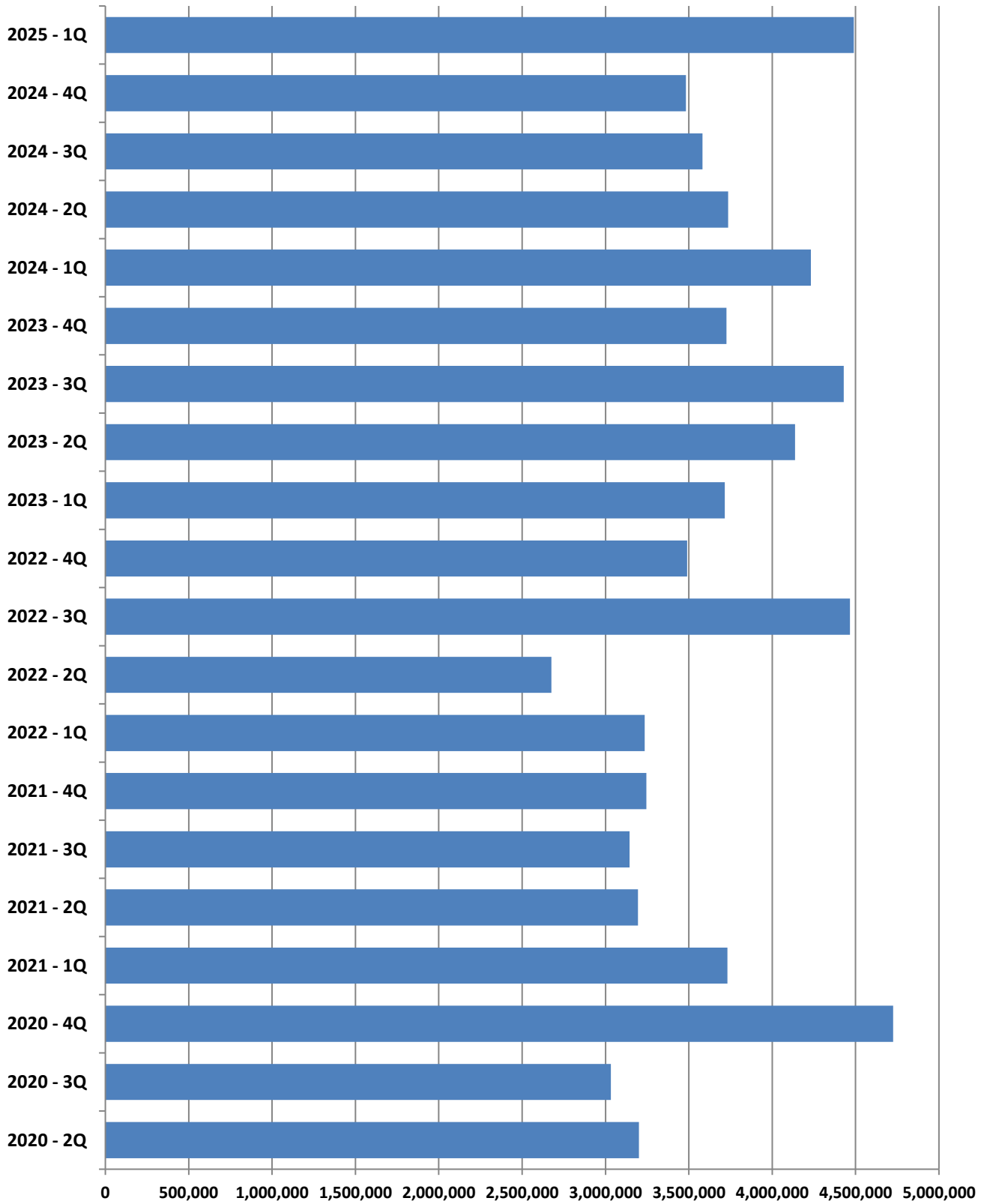
Portfolio Holdings as of 12/31/2019



Portfolio Holdings as of 3/31/2020

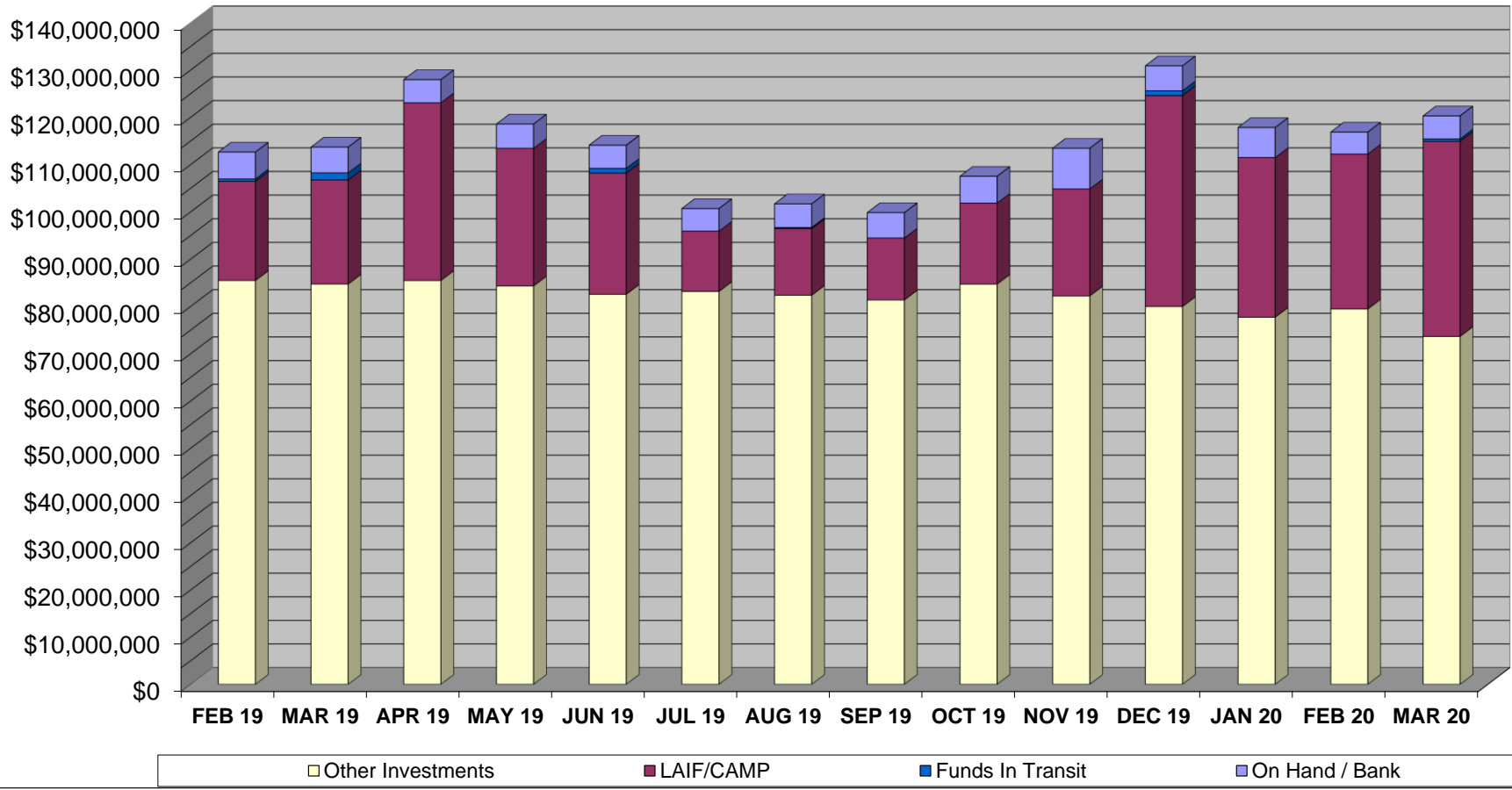


Maturity Distribution As of 3/31/2020



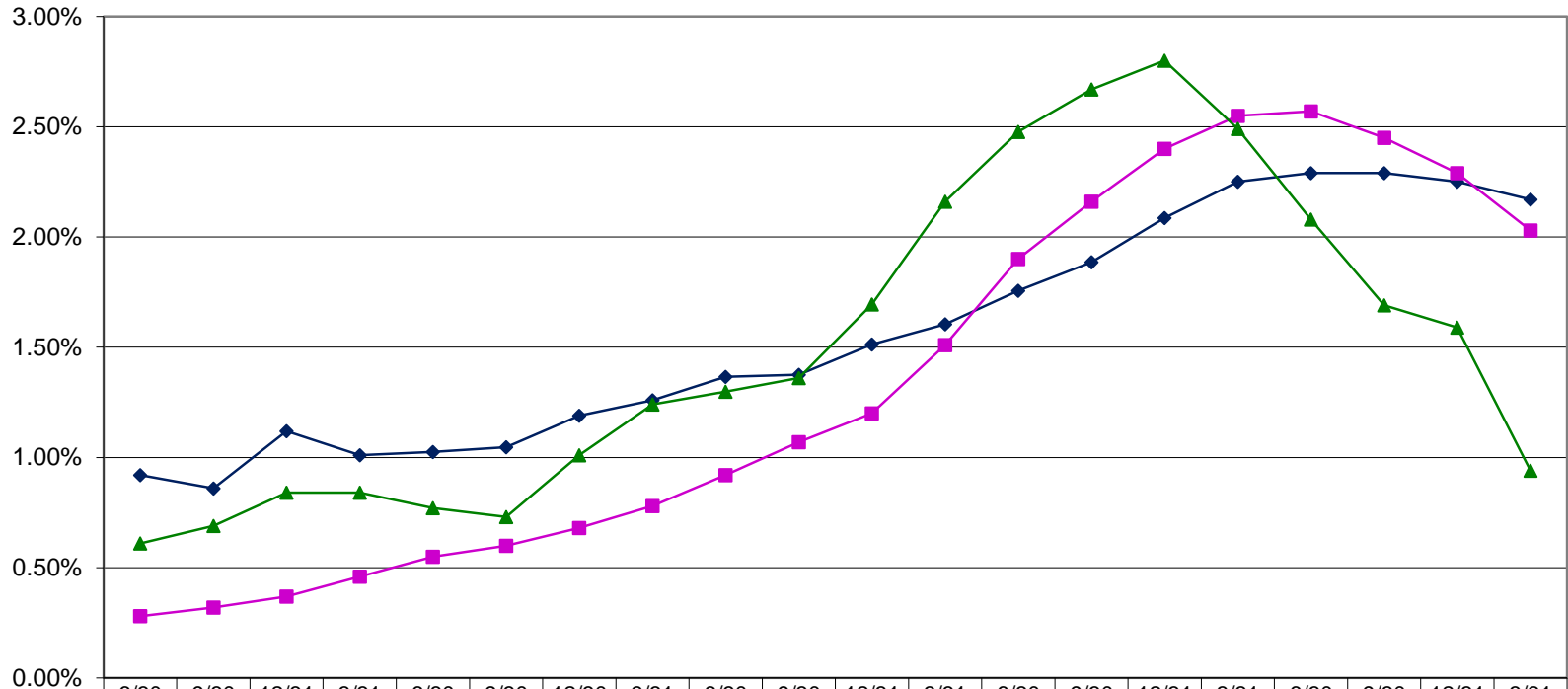
TREASURY CASH BALANCES AS OF THE LAST DAY OF THE MOST RECENT 14 MONTHS

	FEB 19	MAR 19	APR 19	MAY 19	JUN 19	JUL 19	AUG 19	SEP 19	OCT 19	NOV 19	DEC 19	JAN 20	FEB 20	MAR 20
On Hand / Bank	\$5,693,429	\$5,454,195	\$4,905,681	\$5,150,655	\$4,894,214	\$4,777,180	\$4,987,124	\$5,369,284	\$5,679,365	\$8,599,882	\$5,280,573	\$6,352,031	\$4,641,262	\$4,864,384
Funds In Transit	\$500,000	\$1,500,000			\$1,000,000		\$245,000				\$1,000,000			\$500,000
LAIF/CAMP	\$20,971,535	\$22,014,333	\$37,584,373	\$29,110,197	\$25,630,105	\$12,749,694	\$14,100,010	\$13,100,118	\$17,130,401	\$22,630,401	\$44,630,401	\$33,774,981	\$32,774,981	\$41,274,981
Other Investments	\$85,500,411	\$84,743,411	\$85,490,412	\$84,334,411	\$82,583,411	\$83,180,974	\$82,372,277	\$81,379,277	\$84,726,277	\$82,235,277	\$79,985,277	\$77,724,685	\$79,465,685	\$73,665,685
TOTAL	\$112,665,375	\$113,711,940	\$127,980,466	\$118,595,263	\$114,107,730	\$100,707,848	\$101,704,411	\$99,848,679	\$107,536,043	\$113,465,560	\$130,896,251	\$117,851,697	\$116,881,928	\$120,305,050



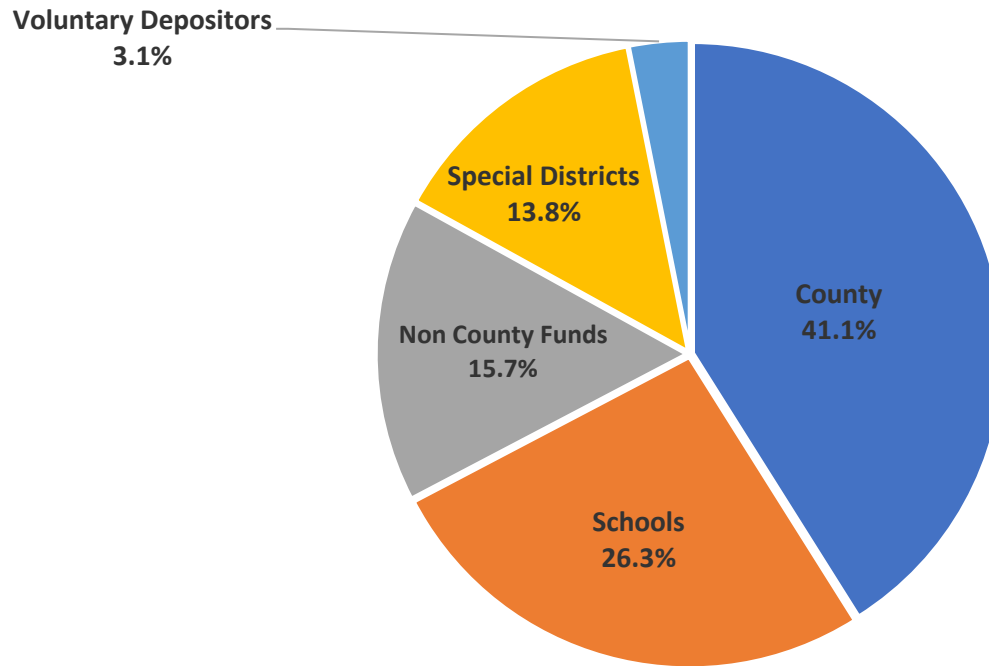
MATURITIES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS
Calendar Year 2020				\$490,000.00	\$485,000.00	\$2,225,000.00	\$249,000.00	\$2,534,000.00	\$249,000.00	\$1,238,000.00	\$2,238,000.00	\$1,249,000.00	\$10,957,000.00
Calendar Year 2021	\$1,739,000.00	\$1,744,000.00	\$249,000.00	\$245,000.00	\$2,950,000.00		\$1,000,000.00	\$2,145,000.00		\$3,245,000.00			\$13,317,000.00
Calendar Year 2022	\$1,745,000.00	\$745,000.00	\$745,000.00	\$500,000.00	\$1,735,000.00	\$440,000.00		\$2,976,000.00	\$1,490,000.00	\$1,490,000.00	\$2,000,000.00		\$13,866,000.00
Calendar Year 2023	\$2,490,000.00	\$735,000.00	\$490,000.00	\$2,490,000.00	\$1,197,000.00	\$450,000.00	\$818,685.00	\$1,786,000.00	\$1,824,000.00	\$1,743,000.00	\$1,482,000.00	\$500,000.00	\$16,005,685.00
Calendar Year 2024	\$2,243,000.00	\$1,740,000.00	\$249,000.00	\$1,492,000.00	\$1,494,000.00	\$749,000.00	\$996,000.00	\$2,585,000.00		\$2,494,000.00	\$988,000.00		\$15,030,000.00
Calendar Year 2025	\$1,749,000.00	\$1,496,000.00	\$1,245,000.00										\$4,490,000.00
TOTAL													\$73,665,685.00

MONO COUNTY TREASURY POOL QUARTERLY YIELD COMPARISON



	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	6/30 2018	9/30 2018	12/31 2018	3/31 2019	6/30 2019	9/30 2019	12/31 2019	3/31 2020
—◆— COUNTY	0.92%	0.86%	1.12%	1.01%	1.03%	1.05%	1.19%	1.26%	1.37%	1.38%	1.51%	1.60%	1.76%	1.89%	2.09%	2.25%	2.29%	2.29%	2.25%	2.17%
—■— LAIF	0.28%	0.32%	0.37%	0.46%	0.55%	0.60%	0.68%	0.78%	0.92%	1.07%	1.20%	1.51%	1.90%	2.16%	2.40%	2.55%	2.57%	2.45%	2.29%	2.03%
—▲— 2YR TREAS	0.61%	0.69%	0.84%	0.84%	0.77%	0.73%	1.01%	1.24%	1.30%	1.36%	1.69%	2.16%	2.48%	2.67%	2.80%	2.49%	2.08%	1.69%	1.59%	0.94%

Investment Pool Participants as of 3/31/2020



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, Bridgeport Public Utility 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

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 5, 2020

TIME REQUIRED

SUBJECT Notice of Temporary Urgency
Change Petition to Walker River
Irrigation District Bridgeport and
Topaz Reservoir Water Rights to
Implement the Walker River
Restoration Program

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

State Water Resources Control Board notice of Walker River Irrigation District's temporary urgency change petition related to storage water rights in Bridgeport and Topaz to facilitate implementation of the Walker River Restoration Program.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Notice

History

Time	Who	Approval
4/30/2020 11:31 AM	County Administrative Office	Yes
4/28/2020 12:37 PM	County Counsel	Yes
4/27/2020 1:07 PM	Finance	Yes



State Water Resources Control Board

APR 17 2020

In Reply Refer to:
KMG: A002221&
A001389

To: Attached Mailing List

WALKER RIVER IRRIGATION DISTRICT'S PETITIONS FOR TEMPORARY TRANSFER AND CHANGE INVOLVING RIGHTS ESTABLISHED UNDER THE WALKER RIVER DECREE, CASE NO. C-125 – CONDITIONAL APPROVAL AND NOTICE OF DRAFT REPORT OF SPECIAL MASTER

The Walker River Irrigation District (District) has filed petitions for temporary change involving the transfer of water and instream flow dedication under Licenses 6000 and 9407 with the California State Water Resources Control Board (State Water Board or Board), Division of Water Rights (Division), pursuant to Water Code section 1725 et seq. and section 1707. Please find enclosed the Division's Order conditionally approving the temporary changes.

The proposed changes involve waters of the Walker River that have been adjudicated by the United States District Court for the District of Nevada in *United States of America v. Walker River Irrigation District, et al.*, Case In Equity No. C-125. Pursuant to the federal District Court's orders, the State Water Board is responsible for reviewing proposed changes in the point of diversion, place of use, or purpose of use, in the exercise of federally adjudicated rights in California that have been established by the final decree known as the Walker River Decree. Thus, in addition to state law, the State Water Board is acting on the District's petitions in accordance with the Order of Appointment of the California State Water Resources Control Board as Special Master (April 9, 1990) (Order of Appointment) and the Administrative Rules and Regulations regarding Change of Point of Diversion and Manner of Use or Place of Use of Water of the Walker River and Its Tributaries and Regarding Compliance with California Fish and Game Section 5937 and Other Provisions of California Law (as amended through June 3, 1996).

Under the Order of Appointment, the State Water Board must announce its report of Special Master as a draft report before filing it. In accordance with paragraph 7 of the Order of Appointment, this letter serves as the required notice of the draft report. The Division's Order constitutes the main substance of the draft report of Special Master by setting forth determinations of law and fact regarding the District's petitions. This letter

E. JOAQUIN ESQUIVEL, CHAIR | EILEEN SOBECK, EXECUTIVE DIRECTOR

and the Division's Order will be mailed to all parties who commented on the District's change petitions, among others.

The draft report includes the following documents: (1) the change petitions; (2) the notice of the change petitions, together with the proof of publication and a list of all persons to whom the a copy of the notice was mailed; (3) any protests (referred to as comments under Water Code section 1726, subdivision (f)); and (4) any notice of hearing. The State Water Board received comments from the Walker Basin Conservancy, Mineral County/Walker Lake Working Group, and the United States Board of Water Commissioners for the Walker River and the Water Master/Chief Deputy Water Commissioner. No hearing has been noticed. The change petitions are posted on the District's website at <http://www.wrid.us/WRID/News>.

In light of the COVID-19 emergency and the State Water Board's efforts to ensure that public information is fully accessible on its websites, please contact Ms. Kate Gaffney at the email address or telephone number below if you would like a copy of the documents cited above. The Division is continuing the majority of its day-to-day water right program efforts, but due to the COVID-19 emergency and state and local orders to stay at home, many staff are providing certain essential services and functions through teleworking. Some Division services will be disrupted, including limited access to in-house clerical functions and essential file review. In addition, the State Water Board is committed to ensuring transparency regarding the Board's activities, including by ensuring that its websites and documents linked within them are equally accessible to people with disabilities. Towards that end, the State Water Board is in the process of modifying its websites to satisfy web content accessibility guidelines and in accordance with state law. In general, external documents that do not meet accessibility guidelines are not being posted to the State Water Board's websites during this process. We appreciate your patience.

Any interested person may file a petition for reconsideration of a State Water Board decision or order no later than 30 days from the adoption of the decision or order. (Wat. Code, § 1122; Cal. Code Regs., tit. 23, § 768.) Reconsideration before the State Water Board is an administrative remedy requiring exhaustion before seeking judicial review where, as here, the decision or order was issued under delegated authority. (Wat. Code, § 1126, subd. (b).) The bases for reconsideration are: (1) irregularity in the proceedings, or any ruling, or abuse of discretion, by which the person was prevented from having a fair hearing; (2) the decision or order is not supported by substantial evidence; (3) there is relevant evidence which, in the exercise of reasonable diligence, could not have been produced; or (4) error in law. (Cal. Code Regs., tit. 23, § 768.) A petition for reconsideration must contain the information required by California Code of Regulations, title 23, section 769.

Paragraph 7.c of the Order of Appointment provides that any party may file objections to the draft report within 30 days after the date of the mailing of the report. To be considered as a request for reconsideration by the State Water Board, any objection that is filed must meet the requirements for reconsideration under the State Water Board's statutes and regulations.

Petitions for reconsideration should be addressed to:

Scott McFarland, Senior WRCE
Petitions and Licensing Unit
Division of Water Rights
State Water Resources Control Board
P.O. Box 2000
Sacramento, CA 95812-2000
Email: Scott.McFarland@waterboards.ca.gov

Petitions for reconsideration may also be hand delivered to the following address **by appointment only**:

Records Unit
Attention: Scott McFarland
Division of Water Rights
State Water Resources Control Board
Cal/EPA Headquarters
1001 I Street, 2nd Floor
Sacramento, CA 95814-2828

If you have any questions regarding this matter, please contact Kate Gaffney at (916) 341-5360 or by e-mail at Kathryn.Gaffney@waterboards.ca.gov. Written correspondence or inquiries, other than petitions for reconsideration, should be addressed as follows:

State Water Resources Control Board
Division of Water Rights
Attn: Kate Gaffney
P.O. Box 2000
Sacramento, CA 95812-2000

Sincerely,



Erik Ekdahl, Deputy Director
Division of Water Rights

Enclosure

STATE OF CALIFORNIA
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY
STATE WATER RESOURCES CONTROL BOARD

DIVISION OF WATER RIGHTS

**IN THE MATTER OF LICENSES 6000 AND 9407 (APPLICATIONS 2221 AND 1389)
OF WALKER RIVER IRRIGATION DISTRICT**

**PETITIONS FOR TEMPORARY CHANGE INVOLVING THE TRANSFER AND
INSTREAM FLOW DEDICATION OF 25,000 ACRE-FEET OF WATER**

ORDER APPROVING TEMPORARY CHANGES

BY THE DEPUTY DIRECTOR FOR WATER RIGHTS:

This Order conditionally approves the Walker River Irrigation District's (District) petitions for temporary change involving the transfer of water and instream flow dedication under water right Licenses 6000 and 9407 (Applications 2221 and 1389), pursuant to Water Code sections 1725 et seq. and 1707. This Order includes substantially similar terms and conditions, revised as appropriate, as those included in the California State Water Resources Control Board's (State Water Board or Board) 2014 approval of similar petitions filed by the District.

1.0 BACKGROUND

1.1 Overview

On January 16, 2020, the District filed the two petitions for temporary change with the State Water Board's Division of Water Rights (Division). The petitions were accepted as complete on January 27, 2020.

The petitions involve the waters of the interstate Walker River stream system. The District holds License 6000 for Topaz Reservoir, which is located on the West Walker River, and License 9407 for Bridgeport Reservoir, which is located on the East Walker River. The West Walker River and East Walker River arise in the Sierra Nevada of California and flow into Nevada where they join to create the main stem of the Walker River, which then flows to Walker Lake, a natural desert terminal lake in Nevada.

The purpose of the proposed temporary changes is to assist in implementation of the Walker Basin Restoration Program (Restoration Program). The Restoration Program was established by Congress in 2009 by Public Law 111-85 for the primary purpose of restoring and maintaining Walker Lake, which is critical to the recovery of the threatened Lahontan Cutthroat Trout and is an important stopover for migratory waterfowl. Due to insufficient freshwater inflows, Walker Lake's elevation has been

declining since the early 1900s and increased salinity levels threaten its ecology. The Restoration Program seeks to increase instream flows to Walker Lake through various basin-wide initiatives.

The Walker Basin Conservancy (WBC) currently administers the Restoration Program. The Restoration Program includes a three-year water leasing demonstration program (Stored Water Program) that is administered and managed by the District pursuant to a grant agreement with the National Fish and Wildlife Foundation (NFWF), the predecessor to the WBC. Under the Stored Water Program, surface water is released from Topaz and Bridgeport Reservoirs for the purpose of increasing inflows to Walker Lake and to obtain information regarding the establishment, budget, and scope of a longer-term leasing program. Through the Stored Water Program, individual farmers within the District may voluntarily dedicate a portion of their stored water supply to the Stored Water Program for at least one year. Although the Stored Water Program is authorized for three years, it is not required to be implemented three times or in three consecutive years.

1.2 The District's Previous Transfers Under the Stored Water Program

In February 2013, the District filed similar petitions for temporary changes involving the transfer of water and instream flow dedication under water right Licenses 6000 and 9407 to assist in the initial implementation of the Restoration Program. The State Water Board approved the petitions in February 2014,¹ but the transfer of water did not occur until August 2019 for various reasons, including the need for additional approvals and resulting litigation.

The Ninth Circuit Court of Appeals ultimately affirmed the State Water Board's approval in *United States v. United States Board of Water Commissioners* (9th Cir. 2018) 893 F.3d 578 (*US v. USBWC*). The court upheld the State Water Board's determination that the proposed changes involved water that would otherwise be stored and thus would not injure any legal user of the water as being consistent with the Walker River Decree and in accord with California law. (*Id.*, p. 604.) The court also concluded that Walker Lake is part of the Walker River Basin and that "dedicating water from the Walker River to Walker Lake does not violate the Decree's prohibition on delivering water 'outside of the basin of the Walker River.'" (*Id.*, p. 606.) It further clarified that state law applies to state agencies' consideration of the changes: "[t]he Decree presupposes state law in its entirety as to both substance and procedure." (*Id.*, p. 595.) The court remanded with instructions to grant the District's petition to modify the Walker River Decree consistent with the State Water Board's report.

¹ The Division conditionally approved the change petitions by order dated February 21, 2014 and the State Water Board denied various parties' request for reconsideration and amended the Division's order by Order WR 2014-0020-Exec (May 16, 2020).

The temporary changes ultimately were authorized through July 16, 2020. The District initiated the transfers in 2019 and released approximately 17,664 acre-feet (af) of stored water to the Walker River system and Walker Lake in August through October 2019.

2.0 PETITIONS FOR TEMPORARY CHANGE INVOLVING TRANSFER

2.1 The Walker River Action and Related Proceedings

The proposed changes involve waters of the Walker River that have been adjudicated by the United States District Court for the District of Nevada in *United States of America v. Walker River Irrigation District, et al.*, Case In Equity No. C-125. The federal District Court issued Decree C-125 (the Walker River Decree) on April 14, 1936, and subsequently amended the decree on April 24, 1940. The U.S. Board of Water Commissioners for the Walker River (USBWC) and the Water Master/Chief Deputy Water Commissioner for the Walker River (Water Master) are charged with apportioning and distributing the waters of the Walker River and its tributaries under the Walker River Decree. In administering the Walker River Decree, the Water Master operates under the *Rules and Regulations for the Distribution of Water on the Walker River Stream System under the Provisions of Paragraph 15 of Decree in Equity, No. C-125*, which were approved by the federal District Court on September 3, 1953 (1953 Rules).

Pursuant to the federal District Court's order, the State Water Board is responsible for reviewing proposed changes in the point of diversion, place of use, or purpose of use, in the exercise of federally adjudicated rights in California that have been established by the Walker River Decree. Thus, in addition to applicable California law, the State Water Board has processed the petitions in accordance with the Administrative Rules and Regulations adopted by the federal District Court in Case No. C-125, as amended through June 3, 1996² (Administrative Rules) and will continue to comply with those rules in this proceeding.³ Any approval by the State Water Board will not

² *Administrative Rules and Regulations Regarding Change of Point of Diversion, Manner of Use or Place of Use of Water of the Walker River and Its Tributaries and Regarding Compliance with California Fish and Game Code Section 5937 and Other Provisions of California Law* (as amended through June 3, 1996).

³ "Change applications" under the Administrative Rules (and Nevada law) and "change petitions" under California law are essentially the same mechanism. The Administrative Rules defines "change applications," as applications to change the point of diversion, manner of use, or place of use of water rights under the Walker River Decree. (Administrative Rules, § 1.1(c).) In California, such requests for change are made through a petition process and referred to as "change petitions."

take effect until the federal District Court enters an order modifying the Walker River Decree accordingly.

2.2 Description of the Current Proposed Transfer

The District filed two separate petitions under Licenses 6000 and 9407 with similar proposed changes that seek to transfer up to a total of 25,000 af for instream flow dedication to Walker Lake. Through its petitions, the District seeks to temporarily 1) add to the existing place of use covered under License 6000 by including the West Walker River from the outlet of Topaz Reservoir to the confluence of the Walker River, thence the Walker River to and encompassing Walker Lake; 2) add to the existing place of use covered under License 9407 by including the East Walker River from Bridgeport Reservoir to the confluence of the Walker River, thence the Walker River to and encompassing Walker Lake; and 3) add Fish and Wildlife Preservation and Enhancement to both licenses as an additional purpose of use for instream dedication to Walker Lake. The water involved is surface water that was previously stored or would have otherwise been held in storage at Topaz Reservoir or Bridgeport Reservoir absent the transfer, some or all of which would otherwise have been released for irrigation purposes within the District. The proposed releases by the District would occur during a period of up to one year following final approval by the State Water Board, the federal District Court, and the Nevada State Engineer.

The quantities of water proposed to be released by the District are variable and depend upon hydrologic conditions and participation in the Stored Water Program by individual growers within the District. The District indicates that the estimated maximum quantity of water that may be transferred from Topaz or Bridgeport Reservoir over a 30-day period is up to a total of 25,000 af. The average flow rate associated with this quantity is approximately 420 cubic feet per second (cfs) over a 30-day period. The instantaneous releases from Topaz Reservoir and Bridgeport Reservoir may be up to approximately 750 cfs and 550 cfs, respectively. The District proposes to release water from April 1 through October 31, which is generally the irrigation season. Following evaluation of participation by growers in the Stored Water Program, the District will develop and operate a schedule of releases for the proposed temporary changes that will be coordinated with the Water Master and other entities, including the WBC/NFWF, and the Walker River Paiute Tribe (Tribe).

The District anticipates that the State Water Board's approval will include similar terms and conditions to those included in the Board's 2014 approval.

(See, e.g., Wat. Code, § 1726, subd. (a)(1) [a person proposing a temporary change shall submit a petition to the State Water Board].)

2.3 Summary of Water Right Licenses 6000 and 9407

License 6000 – Topaz Reservoir

The District holds water right License 6000 (Application 2221), with a priority date of February 21, 1921, for collection to storage in Topaz Reservoir. License 6000 authorizes the diversion of up to 57,580 acre-feet per annum (afa) of water to off-stream storage in Topaz Reservoir from the West Walker River tributary to Walker River in Mono County. The season of diversion is from about October 1 of each year through about July 15 of the succeeding year. The rate of diversion to off-stream storage is limited to 1,000 cfs. The water can be used for domestic and irrigation purposes on a net area of 79,174 acres within a gross area of 132,573 acres within the boundaries of the District.

License 9407 – Bridgeport Reservoir

The District holds water right License 9407 (Application 1389), with a priority date of August 8, 1919, for storage in Bridgeport Reservoir. License 9407 allows the diversion of up to 39,700 afa of water to storage in Bridgeport Reservoir from the East Walker River tributary to Walker River in Mono County. The season of diversion to storage is from about September 1 of each year to about July 20 of the succeeding year. The maximum amount of water that can be held in the reservoir at any time cannot exceed 42,500 af and the maximum withdrawal in any one year cannot exceed 36,000 af. The water can be used for irrigation and recreational purposes. Irrigation is allowed on 52,062 acres net within the gross area of the District. Storage rights under License 9407 in combination with the District's other rights confirmed by Federal Decree C-125 cannot exceed 57,000 afa.

3.0 CRITERIA FOR APPROVING THE PROPOSED TEMPORARY CHANGES

Water Code section 1707 authorizes the use of the temporary transfer provisions of Water Code section 1725 et seq. for a change for the purposes of preserving or enhancing wetlands habitat, fish and wildlife resources, or recreation in, or on, the water. Pursuant to Water Code sections 1707 and 1725, the District has applied for a temporary change involving a transfer for the purpose of preserving and enhancing fish and wildlife resources. The State Water Board shall approve a temporary change involving the transfer of water under Water Code section 1725 et seq. if it determines that a preponderance of the evidence shows both of the following:

- a. The proposed change would not injure any legal user of water, during any potential hydrologic condition that the State Water Board determines is likely to occur during the proposed change, through significant changes in water quantity, water quality, timing of diversion or use, consumptive use of water or return flows.

- b. The proposed change would not unreasonably affect fish, wildlife, or other instream beneficial uses.

(Wat. Code, § 1727, subd. (b).)

In addition, the proposed change must involve only the amount of water that would have been consumptively used or stored in the absence of the temporary change. (*Id.*, § 1726, subd.(e).)

Moreover, before approving the District's petitions, the State Water Board must make the following findings under Water Code section 1707:

- a. The proposed change will not increase the amount of water the District is entitled to use.
- b. The proposed change will not unreasonably affect any legal user of water.
- c. The proposed change otherwise meets the requirements of division 2 (commencing with section 1000) of the Water Code.

Temporary changes pursuant to Water Code section 1725 may be effective for a period of up to one year from the date of approval. (Wat. Code, § 1728.) The one-year period does not include any time required for monitoring, reporting, or mitigation before or after the temporary change is carried out." (*Ibid.*)

The State Water Board also has an independent obligation to consider the effect of the proposed project on public trust resources and to protect those resources where feasible. (*National Audubon Society v. Superior Court* (1983) 33 Cal.3d 419.) The State Water Board considers the evaluation of public trust resources as part of its evaluation of impacts to fish, wildlife, or other instream beneficial uses under Water Code section 1727, subdivision (b)(2).

4.0 COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)

The District filed the petitions for a temporary transfer and change under Water Code sections 1707 and 1725 et seq. Water Code section 1729 exempts temporary changes involving a transfer of water from the requirements of CEQA (Pub. Resources Code, § 21000 et seq.). The State Water Board will file a Notice of Exemption.

5.0 PUBLIC NOTICE OF THE PETITIONS

On January 30, 2020, the State Water Board issued public notice of the petitions for temporary change. It posted the notice on the Division's website and provided the notice via the Board's electronic notification service to the following electronic subscription mailing lists: Walker River Water Right Change Petition, Water Rights Transfers, and Water Rights Petitions. On the same date, the public notice was provided by first class mail to interested persons identified in the Administrative Rules. On January 31, 2020, downstream water right holders were provided public notice of the proposed transfer by first class mail. Public notice of the petitions was also published in the following newspapers: the Gardnerville Record-Courier, the Mason Valley News, the Mammoth & Eastern Sierra Times, and the Mineral County Independent-News.

6.0 COMMENTS ON THE PETITIONS

The State Water Board received comments on the petitions from 1) the USBWC and the Water Master; 2) the WBC; and 3) Mineral County, Nevada, and the Walker Lake Working Group (MC/WLWG).

6.1 USBWC and Water Master Comments

The USBWC and the Water Master (referred to collectively in this subsection as USBWC) "requests that the District be required to provide the [USBWC] with a copy of the summary report or information submitted to the Division pursuant to any condition of approval similar to Condition 10 of the Division's" 2014 Order. Condition 10, which is also included in this Order, requires the District to submit certain information, including documentation of compliance with all other conditions of the Order, to the Division within 90 days of completion of the transfer period. It is reasonable for parties that must be consulted on the release plan, the Water Master, the WBC/NFWF, and the Tribe, also to have an opportunity to review information related to the completion of the transfer. Condition 10 will require the District to provide notice of availability of the report to these parties and, on request, make the report available either by posting it on a website or other means. In addition, the USBWC requests that the District be required to provide the USBWC with copies of change applications or monthly reports submitted to the Nevada State Engineer and any temporary permits issued by the Nevada State Engineer, but does not explain how this information is required under California water right law or otherwise relates to the State Water Board's consideration of the petitions. Moreover, approvals by the Nevada State Engineer that fall within the definition of final approval in Condition 1 must be provided to the Deputy Director for Water Rights. The USBWC will receive notice of the District's compliance with conditions of this Order pursuant to Condition 10.

The USBWC comments on the Lower Walker River Conveyance Protocols, which establish accounting protocols for the conveyance of NFWF's Restoration Program water from Wabuska Gage through the Tribe's Reservation to Walker Lake, stating that the protocols "need to be refined because, as implemented, they do not reflect natural conditions and are not in accordance with the Walker River Decree" The protocols are the result of a stipulation between NFWF, the Tribe, and the Bureau of Indian Affairs to resolve protests over NFWF's Nevada Application 80700 to change the manner of use and place of use of decreed water rights to increase inflows to Walker Lake. In Nevada State Engineer Ruling No. 6271, which granted Application 80700, the State Engineer found that the stipulation specifically allows the accounting protocols to be refined once implemented. (Nevada State Engineer Ruling No. 6271, p. 20.) The Ninth Circuit effectively affirmed Ruling No. 6271, in *US v. USBWC*, *supra*, 893 F.3d at p. 606. The District is not a party to the stipulation and any proposed refinement of the protocols should be directed to the pertinent parties. Finally, the USBWC notes that the Water Master does not actually "deliver" stored water under the Stored Water Program to Wabuska or Walker Lake, but instead manages dally releases at the reservoir.

6.2 WBC Comments

The WBC indicated that it is fully supportive of the District's petitions, which it stated are consistent with the NFWF agreement, as well as necessary to implement the Stored Water Program. The WBC noted the importance of monitoring and evaluating the effects of the timing of transferred water releases on river health and other ecological needs as part of the Stored Water Program and that such efforts will provide important feedback and facilitate future operations and longer-term efforts of the Restoration Program.

6.3 MC/WLWG Comments

MC/WLWG submitted joint comments in support of the District's petitions, which commenters believe are critical to the recovery of Walker Lake. MC/WLWG believe that the Stored Water Program is only a partial solution to Walker Lake's severe environmental degradation due to inadequate inflows of water from the Walker River system, but state that it represents a vital first step towards restoring Walker Lake. They request the petitions to be approved as expeditiously as possible.

7.0 STATE WATER BOARD FINDINGS

In considering changes sought to California water rights adjudicated in the Walker River Decree, the State Water Board proceeds under California law and agency practice and procedure. (*US v. USBWC*, *supra*, 893 F.3d at p. 595; Administrative Rules, § 5.1.)

7.1 Availability of Water for Transfer

Before approving a temporary change involving the transfer of water, the State Water Board must determine that the proposed transfer would only involve the amount of water that would have been consumptively used or stored by the permittee or licensee in the absence of the proposed temporary change. (Wat. Code, §§ 1725, 1726, subd. (e).) In addition, before approving a change under section 1707, the State Water Board must find that the proposed change will not increase the amount of water the person is entitled to use. (*Id.*, § 1707, subd. (b)(1).)

The change petitions involve the transfer of stored water. The water that is the subject of the petitions is previously stored water or water that would have otherwise been held in storage at Topaz or Bridgeport Reservoirs absent the proposed transfer, "some or all of which would have been released for irrigation purposes within the District..." (Petition for License 6000, Att. No. 1, p. 2; Petition for License 9407, Att. No. 1, p. 2.) The water would have been stored either during the non-irrigation season or during the irrigation season when all other decreed rights to natural flow are fully satisfied. (Petition for License 6000, Att. No. 1, p. 5; Petition for License 9407, Att. No. 1, p. 5.)

The State Water Board conducted an independent evaluation of its records. The combined annual use under Licenses 6000 and 9407 was 54,570 af, 28,930 af, 72,260 af, and 68,680 af during 2016, 2017, 2018, and 2019 respectively. These data indicate that the District has put the amount proposed to be transferred to recent beneficial use and would, absent the proposed changes, have released water from Topaz and Bridgeport Reservoirs to the landowners within the District for irrigation purposes or would have retained the volume of water in storage pursuant to its water rights. The State Water Board finds that, in accordance with Water Code section 1726, subdivision (e), the water proposed for transfer pursuant to this order would be consumptively used or stored in the absence of the proposed temporary change. This Order includes a term to ensure that District landowners who participate in the Stored Water Program do not receive additional water to offset the water transferred.

Moreover, the District's petitions do not request any changes in the diversion of water to storage; instead they only request changes in the place and purpose of use upon release from storage. Thus, the State Water Board finds that, in accordance with Water Code section 1707, subdivision (b)(1), the proposed change will not increase the amount of water that the District is entitled to use.

7.2 No Injury to Other Legal Users of Water

Before approving a temporary change involving the transfer of water, the State Water Board must find that a preponderance of the evidence shows that the proposed temporary change would not injure any legal user of water during any potential hydrologic condition that the Board determines is likely to occur during the proposed

change, through significant changes in water quantity, water quality, timing of diversion or use, consumptive use of the water, or reduction in return flows. (Wat. Code, § 1727, subd. (b)(1).) Water Code section 1707, subdivision (b)(2) also requires the State Water Board to determine before approving a change for purposes of instream flow dedication that the change will not unreasonably affect any legal user of water.

Thus, with respect to the “no injury” inquiry under both Water Code sections 1727 and 1707, the State Water Board must evaluate whether the change will injure any legal user of the water involved in the change. The controlling consideration in the State Water Board’s inquiry is the effect of the change on the rights of others. (*State Water Resources Control Bd. Cases* (2006) 136 Cal.App.4th 674, 743, 805.) A person who claims injury from a proposed change “must show the change will interfere with his or her *right* to use the water, whatever the source of that right may be.” (*Id.* at p. 805, italics in original.) It is not enough for a water user to show that it will receive less water as a result of the change. Instead, a water user claiming injury must demonstrate that it has a right to the greater amount of water claimed and that the proposed change will interfere with that right. (*Ibid.*; see also State Water Board Decision 1651 (2012) (D-1651), p. 22.)⁴

Based on the information in the record, the District has met its burden of establishing that the proposed change will not injure any legal user of water. (Wat. Code, § 1727, subds. (b)(1), (c).) The District holds water rights to storage at Topaz and Bridgeport Reservoirs under Licenses 6000 and 9407. The water subject to the proposed temporary changes will continue to be diverted to storage under the terms and conditions of the two licenses and in accordance with water right priority. The proposed temporary changes only involve the release of water that that was diverted to storage after senior rights had been met. Thus, senior rights cannot be injured by changes in stored water once that water has been stored. Further, a downstream appropriator cannot require the owner of an upstream reservoir to release previously appropriated water. (*State Water Resources Control Bd. Cases, supra*, at p. 743.) “[I]f previously stored water is not available to a water right holder, the water right holder cannot be injured if the water does not arrive at the water right holder’s point of diversion due to a change in the use of the stored water.” (D-1651, at p. 24.) Water previously stored water by the District is only available for use by the District and is not available for other users downstream. *US v. USBWC, supra*, 893 F.3d at p. 604.)

The Stored Water Program may result in changes in reservoir operations that have the potential to affect return flows or irrigation efficiencies, which in turn could affect the availability of water for junior priority water right holders. But the issue of water

⁴ D-1651 can be viewed at http://www.waterboards.ca.gov/waterrights/board_decisions/adopted_orders/decisions/d1650_d1699/wrd1651.pdf (as of April 1, 2020).

availability is distinct from the issue of legal injury. Water being used under an existing right is not available for appropriation. (Wat. Code, § 1202; Cal. Code Regs., tit. 23, § 695.)

Moreover, there is no legal right to return flows from stored water that has not been abandoned. Releases of stored waters are foreign in time—in other words, they would not be present in the stream under natural conditions—and “have no relationship to or conflict with priorities of right to use the flows of another time or season.” (State Water Board Decision 192 (1928),⁵ at pp. 23-24; see *Stevens v. Oakdale Irrigation Dist.* (1939) 13 Cal.2d 343, 350-352 [downstream user has no right to continued releases of artificial flow]; *Lindblom v. Round Valley Water Co.* (1918) 178 Cal. 450, 457 [downstream riparian user has no right to discharge of stored water]; State Water Board Decision 1602 (1984),⁶ at p. 4 [citing *Stevens v. Oakdale Irrigation Dist.*, *supra*, as indicating that “noncontractual rights to the use of foreign water are not a valid basis for claiming injury as a legal user of water”].)

Senior water right diverters downstream of Topaz and Bridgeport Reservoirs will not be affected by the transfer. The water under Licenses 6000 and 9407 will be diverted to storage in accordance with water right priority on the stream system. Senior rights cannot be injured by the release of water stored under a junior water right.

To avoid potential injury and to ensure that other water users can identify the waters subject to the temporary changes, the State Water Board will require the District to develop and operate to a schedule of releases set forth in a release plan for the proposed temporary transfer and instream flow dedication, in consultation with the Water Master, the Tribe, and the WBC/NFWF. In part, the release plan will describe the proposed schedule and volume of releases to be made from each reservoir during the period of April 1 through October 31. Further, under the District’s grant agreement with NFWF, the District must develop an Annual Monitoring Plan that will monitor the release and delivery of Stored Water Program water and maintain daily records to account for the releases and deliveries of the water.⁷ The information

⁵ The State Water Board’s predecessor at the time was the Division of Water Rights in the Department of Public Works. Decision 192 can be viewed at http://www.waterboards.ca.gov/waterrights/board_decisions/adopted_orders/decisions/d0150_d0199/wrd192.pdf (as of April 1, 2020).

⁶ Decision 1602 can be viewed at http://www.waterboards.ca.gov/waterrights/board_decisions/adopted_orders/decisions/d1600_d1649/wrd1602.pdf (as of April 1, 2020).

⁷ NFWF and the District have executed several amendments to the original grant agreement. The most recent amendment, the third amendment to the grant agreement, extends the period of performance but does not alter the terms of the first amendment to the NFWF grant agreement regarding the Annual Monitoring Plan or applicable reporting requirements that are required by this Order.

must be made publicly available. This Order also makes the development of such a plan and public accounting a requirement of the approved changes. Moreover, as noted above, the District landowners participating in the transfer authorized under this Order to implement the Stored Water Program shall not receive a supplemental or replacement water supply to offset, in any manner, the transferred water. After the transfer period ends, an accounting of the volume of water transferred must be submitted to the Deputy Director for Water Rights.

The State Water Board finds that, in accordance with Water Code section 1727, subdivision (b)(1) and Water Code section 1707, subdivision (b)(2), the proposed temporary changes would not injure any legal user of the water during any potential hydrologic condition that the State Water Board determines is likely to occur during the proposed change, through significant changes in water quantity, water quality, timing of diversion or use, consumptive use of the water, or reduction in return flows, or otherwise unreasonably affect a legal user of water.

7.3 No Unreasonable Effect Upon Fish, Wildlife, or Other Instream Beneficial Uses

Before approving a temporary change due to a transfer of water, the State Water Board must find that the proposed change would not unreasonably affect fish, wildlife, or other instream beneficial uses. (Wat. Code, § 1727, subd. (b)(2).)

The District anticipates that the increased flows resulting from releases from Topaz or Bridgeport Reservoirs will result in beneficial effects on fish, wildlife, other instream beneficial uses and water quality downstream to and including Walker Lake. If the District determines that stored water releases will occur in amounts exceeding the historical range of releases, the District proposes to consult with the California Department of Fish and Wildlife (CDFW) and Mono County to identify potentially unreasonable impacts to fish and wildlife and instream beneficial uses, and to develop measures to avoid or mitigate any such impacts.

The purpose of the petitions is to assist with increasing flows into Walker Lake for environmental restoration in the Walker River Basin as provided under federal law and the Restoration Program. The change petitions do not propose any physical changes in the District's diversion and conveyance system. Nor do the petitions propose any change in the diversions to storage in Topaz or Bridgeport Reservoirs or existing bypass or minimum pool requirements. Thus, the record supports the conclusion that the proposed temporary changes, as conditioned, will not unreasonably affect fish, wildlife, or other instream beneficial uses.

To avoid unreasonably affecting fish, wildlife, or other instream beneficial uses, this Order will require the District to limit releases of stored water during the period of April 1 through October 31, which are made pursuant to the temporary changes approved by this Order, to the total historic range of reservoir releases during the

irrigation season. The historic range of reservoir releases are those releases that have taken place under existing license conditions, including any requirements for reservoir surface water elevation, minimum pool, bypass flows, or ramping schedules. The District may release stored water in amounts exceeding the historic range of releases during the irrigation season if the District first consults with CDFW and Mono County to identify potentially unreasonable impacts to fish and wildlife and instream beneficial uses, and to develop measures to avoid or mitigate any such impacts. Such consultation shall include the establishment of a flow ramping schedule to avoid harm through rapid fluctuations in instream levels.

The State Water Board finds that, as conditioned, in accordance with Water Code section 1727, subdivision (b)(2), the proposed changes will not unreasonably affect fish, wildlife, or other instream beneficial uses.

8.0 STATE WATER BOARD'S DELEGATION OF AUTHORITY

On June 5, 2012, the State Water Board adopted Resolution 2012-0029, delegating to the Deputy Director for Water Rights the authority to act on petitions for temporary change if the State Water Board does not hold a hearing. The Resolution also delegates authority to the Deputy Director to perform duties related to processing change petitions in the Walker River action. This Order is adopted pursuant to the delegation of authority in sections 4.4.2 and 4.7.3 of Resolution 2012-0029.

9.0 CONCLUSIONS

The State Water Board has adequate information in its files to make the determinations required by Water Code sections 1707 and 1725 et seq.

The State Water Board concludes that, based on the available information:

1. The proposed transfers involve only an amount of water that would have been consumptively used or stored in the absence of the temporary change.
2. The proposed temporary changes will neither injure, nor unreasonably affect, any legal user of water, including during any potential hydrologic condition that the Board determines is likely to occur during the proposed change, through significant changes in water quantity, water quality, timing of diversion or use, consumptive use of water or return flows.
3. The proposed temporary changes will not unreasonably affect fish, wildlife, or other instream beneficial uses.

4. The proposed temporary changes will not increase the amount of water the District is entitled to use.
5. The proposed temporary changes will otherwise meet the requirements of Division 2 of the Water Code.

ORDER

NOW, THEREFORE, IT IS ORDERED THAT the District's petitions for temporary transfer and dedication of water for instream purposes of 25,000 acre-feet pursuant to Water Code sections 1707 and 1725 et seq. are approved for a period of one year, which will commence on the date of final approval, as defined below.

All existing terms and conditions of Licenses 6000 and 9407 remain in effect, except as temporarily amended by the following provisions:

1. The temporary change is limited to a one-year period commencing on the date of final approval. Final approval means that all related approvals by the federal District Court have been obtained, including modification of the Walker River Decree by the federal District Court to recognize (i) the State Water Board's approval of the changes under this Order and (ii) approval by the Nevada State Engineer of a change application submitted by an individual within the District to implement the Stored Water Program. Within 30 days after receiving the final approval, the District shall notify, and provide copies to, the Deputy Director for Water Rights of the approval. The one-year period does not include any time required for monitoring, reporting, or mitigation before or after the temporary change is carried out.
2. In addition to all other purposes of use authorized by Licenses 6000 and 9407, the purpose of use of the licenses is temporarily amended to include preservation and enhancement of fish and wildlife within the following reaches: 1) for License 6000, the West Walker River from Topaz Reservoir to the confluence of the Walker River, thence the Walker River to and encompassing Walker Lake; and 2) for License 9407, the East Walker River from Bridgeport Reservoir to the confluence of the Walker River, thence the Walker River to and encompassing Walker Lake.
3. The place of use under License 6000 is temporarily expanded to include preservation and enhancement of fish and wildlife within the reach between West Walker River from Topaz Reservoir to the confluence of the Walker River, thence the Walker River to and encompassing Walker Lake, within the following boundaries: Upstream Limit – Topaz Reservoir located at California Coordinate System, NAD 83, Zone 3, North 2,419,385 feet and East 6,845,209 feet, being within SE ¼ of SE ¼ of Section 12, T9N, R22E, MDB&M; Downstream Limit –

The terminus of Walker River into and including Walker Lake within T9 to 11N, R29 to 30E, MDB&M, as shown on map filed with the State Water Board for License 6000 and maps prepared by the District and NFWF submitted with the petitions as Attachment A.

4. The place of use under License 9407 is temporarily expanded to include preservation and enhancement of fish and wildlife within the reach between East Walker River from Bridgeport Reservoir to the confluence of the Walker River, thence the Walker River to and encompassing Walker Lake, within the following boundaries: Upstream Limit – Bridgeport Reservoir located at California Coordinate System, NAD 83, Zone 3, North 2,307,798 feet and East 6,931,075 feet, being within SE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of Section 34, T6N, R25E, MDB&M; Downstream Limit – The terminus of Walker River into and including Walker Lake within T9-11N, R29-30E, MDB&M, as shown on map filed with the State Water Board for License 9407 and maps prepared by the District and NFWF submitted with the petitions as Attachment A.
5. Water transferred pursuant to this Order shall be limited to a combined maximum amount of 25,000 af to be released from either Topaz Reservoir or Bridgeport Reservoir, or both, from April 1 through October 31.
6. The District shall develop and operate to a schedule of releases (release plan) for the transfers that describes the proposed schedule and volume of releases to be made from either Topaz Reservoir or Bridgeport Reservoir, or both, during the period of April 1 through October 31.
 - a. The release plan shall be developed in consultation with the Water Master, the WBC/NFWF, and the Tribe. Within 30 days after consultation, the District shall provide verification to the Division of Water Rights that such consultation has occurred and information regarding any actions taken or that will be taken as the result of the consultation. The District shall promptly inform the Water Master, the WBC/NFWF, the Tribe, and the Division of Water Rights of any changes to the release schedule.

If any dispute arises during consultation regarding potential injury to legal users of water, the Deputy Director for Water Rights shall decide the matter. Consultation is required only when necessary to carry out this transfer; unless otherwise required by law, consultation is not required for releases of stored water for purposes unrelated to the transfer, such as irrigation, flood control, and dam safety. The District shall promptly inform these parties of any changes to the release schedule.

- b. Unless otherwise provided herein, the total release must be within the historic range of releases for each reservoir during the period of April 1 through October 31. The historic range of releases are those releases that

have taken place under existing license conditions, including any requirements for reservoir surface water elevation, minimum pool, bypass flows or ramping schedules. The historical range of releases must be based on average daily releases in years with similar hydrology to the period in which the transfer will occur or be based on a comparable method that reflects the relevant hydrology and is approved in advance by the Deputy Director for Water Rights. The release plan must identify the historic range of releases during the irrigation season and evaluate whether water to be transferred during the irrigation season is within the historic range of releases.

- c. At least one month prior to the period of releases for the transfer, the District will provide the release plan to the Deputy Director for Water Rights and make the plan publicly available.
7. In order for the District to release stored water in amounts exceeding the historic range of releases during the period of April 1 through October 31, the District first shall consult with CDFW and Mono County to identify potentially unreasonable impacts to fish and wildlife and instream beneficial uses and to develop measures to avoid or mitigate any such impacts. Such consultation shall include (a) development of a schedule of releases for each reservoir; (b) establishment of flow ramping rates; (c) establishment of stream flow release limitations, if necessary; and (d) development of a monitoring plan for implementation to ensure that release of stored water exceeding the historic range of releases does not result in unreasonable impacts to fish, wildlife, or instream beneficial uses. The monitoring plan shall focus on specific fisheries concerns during the periods of release exceeding the historic range of releases. A monthly monitoring report shall be submitted to CDFW, Mono County, and the Deputy Director for Water Rights and a final report of the results of the monitoring submitted no later than 90 days after the transfer period ends.

Within 30 days after consultation, the District shall provide verification to the Division of Water Rights that such consultation has occurred and information regarding any actions taken or that will be taken as the result of the consultation. If any dispute arises during consultation regarding unreasonable impacts to fish, wildlife, and other instream beneficial uses, or measures to avoid or mitigate such impacts, the Deputy Director for Water Rights shall decide the matter. Consultation is required only when necessary to carry out this transfer; unless otherwise required by law, consultation is not required for releases of stored water for purposes unrelated to the transfer, such as irrigation, flood control, and dam safety.

8. During the transfer period, the District landowners participating in the transfer authorized by this Order to implement the Stored Water Program shall not receive a supplemental or replacement water supply to offset, in any manner, the transferred water.
9. During the transfer period, the District shall comply with the section F, Annual Monitoring Plan, of Attachment A to First Amendment to [NFWF] Grant Agreement Regarding [District] Lease of Water Demonstration Program, Stored Water Program, and Water Measurement and Control Phase, and the public reporting provisions of section J.3 of that Attachment A. If section F or section J.3 of Attachment A are substantively amended prior to, or during, the transfer period, the District shall promptly inform the Deputy Director for Water Rights.
10. Within 90 days of completion of the transfer period, the District shall provide a report to the Deputy Director for Water Rights describing the transfer authorized by this Order. The District will also provide notice of availability of the report to the Water Master, the WBC/NFWF, and the Tribe, and, on request, make the report available either by posting it on a public website or by other means. The report shall include the following information:
 - a. The daily, monthly, and total volumes of water transferred for instream flow dedication from 1) Topaz Reservoir and from 2) Bridgeport Reservoir pursuant to this Order.
 - b. Documentation that the water transferred did not result in an increase in water diverted to storage in both Topaz Reservoir and Bridgeport Reservoir from the source waters of the District's licenses beyond the quantities that would otherwise have been diverted absent the transfer.
 - c. Documentation of compliance with all other conditions of this order.
11. No water shall be diverted or used pursuant to this Order, and no construction related to such diversion shall commence, unless petitioner has obtained and is in compliance with all necessary permits or other approvals required by other agencies.
12. Pursuant to Water Code sections 100 and 275 and the common law public trust doctrine, all rights and privileges under this temporary change Order, including method of use and quantity of water diverted, are subject to the continuing authority of the State Water Board in accordance with the law and in the interest of the public welfare to protect public trust uses and to prevent waste, unreasonable use, unreasonable method of use or unreasonable method of diversion of said water.

13. This order does not authorize any act that results in the taking of an endangered, threatened or candidate species or any act that is now prohibited, or becomes prohibited in the future, under either the California Endangered Species Act (Fish & G. Code, § 2050 et seq.) or the federal Endangered Species Act (16 U.S.C.A. § 1531 et seq.). If a "take" will result from any act authorized under this transfer, the petitioner shall obtain authorization for an incidental take permit prior to construction or operation. Petitioner shall be responsible for meeting all requirements of the applicable Endangered Species Acts for the temporary change authorized under this Order.
14. I reserve jurisdiction to supervise the transfer, exchange, and use of water under this Order, and to coordinate or modify terms and conditions, for the protection of vested rights, fish, wildlife, instream beneficial uses and the public interest as future conditions may warrant.

STATE WATER RESOURCES CONTROL BOARD



*Erik Ekdahl, Deputy Director
Division of Water Rights*

Dated: **APR 17 2020**



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

TIME REQUIRED

SUBJECT Notices of Mass Reduction in Hours
Caused by Covid-19

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Notices of mass reduction in hours caused by Covid-19 from Mammoth Mountain Ski Areas, LLC and Intrawest Hospitality Management, LLC regarding Mammoth Mountain Ski Area, June Mountain Ski Area, and affiliated properties in Mammoth Lakes and June Lake, CA, and the Westin Monache Resort in Mammoth Lakes, CA, respectively.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

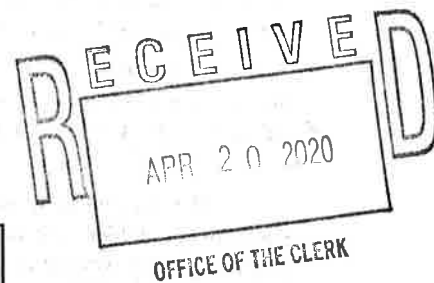
Click to download
Mammoth Mtn Notice
Westin Notice

History

Time	Who	Approval
4/30/2020 11:31 AM	County Administrative Office	Yes
4/24/2020 5:03 PM	County Counsel	Yes
4/27/2020 1:07 PM	Finance	Yes



April 3, 2020



<p>Via Email (eddwarnnotice@edd.ca.gov) and Certified Mail WARN Act Coordinator Program Support Unit Workforce Services Division Employment Development Department 722 Capitol Mall, MIC 50/Room 5099 Sacramento, CA 95814</p> <p>Via Certified Mail Kern, Inyo, & Mono County WDB Attn: Workforce Development Board 1600 E. Belle Terrace Bakersfield, CA 93307</p> <p>Via Certified Mail Mono County Board of Supervisors c/o Clerk of the Board PO Box 715 Bridgeport, CA 93517</p>	<p>Via Certified Mail CA Employment Development Department Workforce Services Branch Workforce Services Division 800 Capitol Mall (MIC 50) Sacramento, CA 95814</p> <p>Via Certified Mail Hon. Bill Sauser, Mayor Town of Mammoth Lakes PO Box 1609 Mammoth Lakes, CA 93546</p>
---	---

RE: NOTICE OF SEPARATIONS AND MASS REDUCTION IN HOURS CAUSED BY COVID-19 AT MAMMOTH MOUNTAIN SKI AREA, JUNE MOUNTAIN SKI AREA, AND AFFILIATED PROPERTIES IN MAMMOTH LAKES AND JUNE LAKE, CALIFORNIA

To Whom It May Concern:

Mammoth Mountain Ski Area, LLC operates Mammoth Mountain Ski Area, Mammoth Garage, Canyon Lodge, Eagle Lodge, McCoy Sports, Quiksilver Retail Store, Staff Accommodations Office, Woolly's Adventure Summit, Mammoth Mountain Inn, Juniper Springs Resort, Tamarack Lodge, The Village Lodge, The Village at Mammoth Neighborhood Company, Sierra Star Golf Club, and Mammoth Yosemite Airport Hangar in Mammoth Lakes, California and June Mountain Ski Area in June Lake, California.

As a result of the unforeseeable, dramatic changes caused by COVID-19 and the resulting state of emergency in California, we are writing to inform you that the Mammoth Mountain Ski Area located at 10001 Minaret Road, Mammoth Lakes, CA 93546; Mammoth Garage located at 6155 Minaret Road, Mammoth Lakes, CA 93546; Canyon Lodge located at 462 Rainbow Lane, Mammoth Lakes, CA 93546; Eagle Lodge located at 3256 Meridian Blvd., Mammoth Lakes, CA 93546; McCoy Sports located at 80 Canyon Blvd. #209, Mammoth Lakes, CA 93546; Quiksilver Retail Store located at 100 Canyon Blvd. #219, Mammoth Lakes, CA 93546; Staff Accommodations Office located at 60 Lake Mary Rd, Mammoth Lakes, CA 93546; Woolly's Adventure Summit located at 9000 Minaret Road, Mammoth Lakes, CA 93546; Mammoth Mountain Inn, Mountainside Grill, and the Yodler located at 10001 Minaret Road, Mammoth Lakes, CA 93546; Juniper Springs Resort located at 4000 Meridian Blvd, Mammoth Lakes, CA 93546; Tamarack Lodge located at 163 Twin Lakes Rd, Mammoth Lakes, CA 93546; The Village Lodge, Grand Sierra Lodge, and Lincoln House located at 1111 Forest Trail, Mammoth Lakes, CA 93546; The Village at Mammoth Neighborhood Company located at 100 Canyon Blvd. #237, Mammoth Lakes, CA 93546; Sierra Star Golf Course located at 2001 Sierra Star Parkway, Mammoth Lakes, CA 93546; Mammoth Yosemite Airport Hangar located at 85 Airport Rd. #EI, Mammoth Lakes, CA 93546; and June Mountain Ski Area located at 3819 Hwy 158, June Lake, CA 93529 (individually and collectively, "MMSA") operated by Mammoth Mountain Ski Area, LLC will be terminating the employment of ninety four (94) employees and also reducing two hundred one (201) employees' scheduled hours to zero-hours per week, beginning on March 20, 2020 and a second round of terminations and reductions on April 3, 2020. MMSA's entire resort closed to the public on March 14, 2020, and many remaining employees will be impacted by this reduction in hours. This reduction in hours is expected to run until the prevalence of COVID-19 is sufficiently diminished to provide clarity that MMSA is both legally permitted to, and can safely and appropriately operate its business. Given this

unprecedented and highly fluid situation, with rapidly changing circumstances and logistical concerns, the first terminations and reduction in hours will begin on March 20, 2020 and a second round scheduled for April 3, 2020.

At this time, we do not anticipate that these employees will return to their regular positions or work hours until August 1, 2020, however the unpredictability of conditions related to the COVID-19 pandemic make it difficult if not impossible to accurately predict.

We decided to reduce the hours of these employees as a result of COVID-19, including a sudden and unpredictable impact on the Company's ability to operate its resort normally without endangering the health of its employees and customers. Initially, MMSA ceased public operations because public operations were not viable for a host of reasons, including the likelihood of larger gatherings of people (rather than social distancing), the likelihood that people would be in close proximity with each other (including in gondolas and ski lifts), and the reality that certain patrons need medical assistance (thus putting first responders unnecessarily in harm's way and at a time when public health systems are already strained). Since cessation of public operations and the effective end of the ski season, MMSA has been unable to conduct any material revenue-generating business. MMSA has continuously planned how to react to these unforeseeable circumstances, and has, since the cessation of public operations, continued to employ its year-round employees without regard to whether there was meaningful and productive work to be done. As the COVID-19 situation has developed, it has become increasingly clear that MMSA will remain effectively precluded from revenue-generating operations for a significant period of time. These circumstances are evolving daily, and MMSA has now concluded that we must take this action. Accordingly, we were unable to provide the full 60 days' notice that we would otherwise provide regarding this reduction in hours, and we are providing as much notice as is practicable given the rapid pace at which this situation has developed.

All affected employees have been notified of their reduction in hours dates and that this action, while not likely to be permanent, will continue for the foreseeable future, and in no event less than the end of April, 2020. MMSA will begin terminating the employment of certain individuals on March 20, 2020, with a second round of terminations occurring on April 3, 2020. MMSA will begin the mass reduction in hours on April 3, 2020. The affected employees have also been informed in writing that they may be eligible for Unemployment Insurance, per Governor Newsom's Executive Order N-31-20 (dated March 17, 2020).

Please note, a few employees who are addressed in this letter were hired with the understanding that their employment was seasonal and temporary and would not necessarily be covered by California's WARN Act, which by its terms does not apply "to employees who are employed in seasonal employment where the employees were hired with the understanding that their employment was seasonal and temporary." (Labor Code § 1400(g)(2)). Nevertheless, these employees are included in this letter and notice solely because the job action has occurred at or about the same time.

Beginning on March 20, 2020, and a second round on April 3, 2020 MMSA will be terminating the employment of ninety four (94) individuals who work at one or more of the following locations: Mammoth Mountain Ski Area, Mammoth Garage, Canyon Lodge, Eagle Lodge, McCoy Sports, Quiksilver Retail Store, Staff Accommodations Office, Woolly's Adventure Summit, Mammoth Mountain Inn, Juniper Springs Resort, Tamarack Lodge, The Village Lodge, The Village at Mammoth Neighborhood Company, Sierra Star Golf Club, Mammoth Yosemite Airport Hangar and June Mountain Ski Area.

Beginning on March 20, 2020, and a second round on April 3, 2020 MMSA will be reducing the hours of two hundred one (201) individuals who work at one or more of the following locations: Mammoth Mountain Ski Area, Mammoth Garage, Canyon Lodge, Eagle Lodge, McCoy Sports, Quiksilver Retail Store, Staff Accommodations Office, Woolly's Adventure Summit, Mammoth Mountain Inn, Juniper Springs Resort, Tamarack Lodge, The Village Lodge, The Village at Mammoth Neighborhood Company, Sierra Star Golf Club, Mammoth Yosemite Airport Hangar and June Mountain Ski Area to zero hours per week.

Pursuant to Labor Code § 639.7(f), MMSA will maintain a list of information listed in Labor Code § 639.7(e) on site and it will be readily accessible to the State dislocated worker unit and to the unit of general local government. It is impossible for us to state conclusively at this time whether we anticipate reducing the hours of more employees to zero hours per week. This is an unprecedented and highly fluid situation. Should more reductions be required, we will provide those affected employees with similar notice, and we will also update our list.

There will not be any bumping rights for affected employees—that is, employees

will not be able to displace more junior employees out of their job positions as a result of this reduction in hours. These employees are not represented by a union.

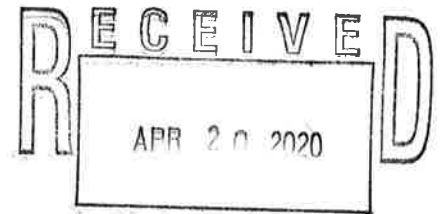
If you have any questions or want additional information concerning this matter, please contact Melissa Davis, Human Resources Director, at (760) 934-2571 ext. 3730.

Sincerely,

A handwritten signature in blue ink, appearing to be 'MB', is positioned below the word 'Sincerely,'.

Mark Brownlie
President and COO

THE WESTIN
MONACHE
RESORT
MAMMOTH



OFFICE OF THE CLERK

April 10, 2020

**Via Email (eddwarnnotice@edd.ca.gov) and
Certified Mail**

WARN Act Coordinator
Program Support Unit
Workforce Services Division
Employment Development Department
722 Capitol Mall, MIC 50/Room 5099
Sacramento, CA 95814

Via Certified Mail

CA Employment Development Department
Workforce Services Branch
Workforce Services Division
800 Capitol Mall (MIC 50)
Sacramento, CA 95814

Via Certified Mail

Kern, Inyo, & Mono County WDB
Attn: Workforce Development Board
1600 E. Belle Terrace
Bakersfield, CA 93307

Via Certified Mail

Hon. Bill Sauser, Mayor
Town of Mammoth Lakes
PO Box 1609
Mammoth Lakes, CA 93546

Via Certified Mail

Mono County Board of Supervisors
c/o Clerk of the Board
PO Box 715
Bridgeport, CA 93517

**RE: NOTICE OF MASS REDUCTION IN HOURS CAUSED BY COVID-19 AT THE WESTIN
MONACHE RESORT, MAMMOTH LAKES MAMMOTH LAKES, CALIFORNIA**

To Whom It May Concern:

Intrawest Hospitality Management, LLC operates The Westin Monache Resort, Mammoth Lakes in Mammoth Lakes, California.

As a result of the unforeseeable, dramatic changes caused by COVID-19 and the resulting state of emergency in California, we are writing to inform you that The Westin Monache Resort, Mammoth Lakes located at 50 Hillside Drive, Mammoth Lakes, California 93546, operated by Intrawest Hospitality Management, LLC ("IHM") reduced thirty-six (36) employees' scheduled hours to zero-hours per week, beginning on April 3, 2020. IHM's entire resort closed to the public on March 14, 2020, and many remaining employees may be impacted by this reduction in hours. This reduction in hours is expected to run until the prevalence of COVID-19 is sufficiently diminished to provide clarity that IHM is both legally permitted to, and can safely and appropriately operate its business. Given this unprecedented and highly fluid situation, with rapidly changing circumstances and logistical concerns, the first terminations and reduction in hours began on April 3, 2020 and additional reductions may be necessary in the future.

At this time, we do not anticipate that these employees will return to their regular positions or work hours until August 1, 2020, however the unpredictability of conditions related to the COVID-19 pandemic make it difficult if not impossible to accurately predict.

We decided to reduce the hours of these employees as a result of COVID-19, including a sudden and unpredictable impact on the Company's ability to operate its resort normally without endangering the health of its employees and customers. Initially, IHM ceased public operations because public operations were not viable for a host of reasons, including the likelihood of larger gatherings of people, the likelihood that people would be in close proximity with each other, and the reality that certain patrons need medical assistance (thus putting first responders unnecessarily in harm's way and at a time when public health systems are already strained). Since cessation of public operations and the effective end of the ski season, IHM has been unable to conduct any material revenue-generating business. IHM has continuously planned how to react to these unforeseeable circumstances, and has, since the cessation of public operations, continued to employ its year-round employees without regard to whether there was meaningful and productive work to be done. As the COVID-19 situation has developed, it has become increasingly clear that IHM will remain effectively precluded from revenue-generating operations for a significant period of time. These circumstances are evolving daily, and IHM has now concluded that we must take this action. Accordingly, we were unable to provide the full 60 days' notice that we would otherwise provide regarding this reduction in hours, and we are providing as much notice as is practicable given the rapid pace at which this situation has developed.

All affected employees have been notified of their reduction in hours dates and that this action, while not likely to be permanent, will continue for the foreseeable future, and in no event less than the end of April, 2020. IHM begin the mass reduction in hours on April 3, 2020. The affected employees have also been informed in writing that they may be eligible for Unemployment Insurance, per Governor Newsom's Executive Order N-31-20 (dated March 17, 2020).

Please note, a few employees who are addressed in this letter were hired with the understanding that their employment was seasonal and temporary and would not necessarily be covered by California's WARN Act, which by its terms does not apply "to employees who are employed in seasonal employment where the employees were hired with the understanding that their employment was seasonal and temporary." (Labor Code § 1400(g)(2)). Nevertheless, these employees are included in this letter and notice solely because the job action has occurred at or about the same time.

Beginning on April 3, 2020, IHM reduced the hours of thirty-six (36) individuals who work at The Westin Monache Resort, Mammoth Lakes in Mammoth Lakes, California to zero hours per week.

Pursuant to Labor Code § 639.7(f), IHM will maintain a list of information listed in Labor Code § 639.7(e) on site and it will be readily accessible to the State dislocated worker unit and to the unit of general local government. It is impossible for us to state conclusively at this time whether we anticipate reducing the hours of more employees to zero hours per week. This is an unprecedented and highly fluid situation. Should more

reductions be required, we will provide those affected employees with similar notice, and we will also update our list.

There will not be any bumping rights for affected employees—that is, employees will not be able to displace more junior employees out of their job positions as a result of this reduction in hours. These employees are not represented by a union.

If you have any questions or want additional information concerning this matter, please contact Leisha Baldwin, General Manager (760) 934-0400.

Sincerely,



Leisha Baldwin
General Manager



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

TIME REQUIRED

SUBJECT Assemblymember Bigelow Letter to
CPUC re: PSPS Events During the
Election

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

A letter from Assemblyman Frank Bigelow and Mono County Board of Supervisors Chair Stacy Corless to the California Public Utilities Commission (CPUC) urging it to direct electrical corporations to protect elections from PSPS-related complications.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Letter

History

Time	Who	Approval
4/30/2020 11:29 AM	County Administrative Office	Yes
4/29/2020 10:06 AM	County Counsel	Yes
4/27/2020 1:07 PM	Finance	Yes

COMMITTEES
VICE CHAIR: APPROPRIATIONS
VICE CHAIR: GOVERNMENTAL
ORGANIZATION
INSURANCE
HEALTH
WATER, PARKS AND WILDLIFE



STATE CAPITOL
P.O. BOX 942849
SACRAMENTO, CA 94249-0005
(916) 319-2005
FAX (916) 319-2105

DISTRICT OFFICES
460 SUTTER HILL ROAD, SUITE C
SUTTER CREEK, CA 95685
(209) 267-0500

730 NORTH I STREET, SUITE 102
MADERA, CA 93637
(559) 673-0501

2441 HEADINGTON ROAD
PLACERVILLE, CA 95667
(530) 295-5505

April 23, 2020

Ms. Marybel Batjer
President
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102-3298

Dear President Batjer:

We write to urge you to direct electrical corporations to protect elections from public safety power shutoff (PSPS)-related complications.

California has suffered numerous catastrophic wildfires over the last decade, including many that resulted from electrical equipment. We do not underestimate the risk of wildfire danger, and we understand the role that expertly-informed, surgical PSPS events play in avoiding those risks. We appreciate the steps that the California Public Utilities Commission (CPUC) has taken to establish protocols for PSPS events and mitigate their impacts.

Last year's October PSPS events were unprecedented. Roughly two million Californians lost their electricity. Many of them experienced back-to-back multi-day events. The timing of those events raised a new threat for elections. County elections officials operate under tight timelines and can ill afford the confusion and delays that would result if a PSPS occurs at/near Election Day. If California experiences future PSPS events in scope and duration similar to the October 2019 events, there could be significant challenges in conducting elections and tabulating results.

Even though all of California's counties operate paper-based voting systems, the elections and voting process depends on electricity to serve voters. Counties utilizing the "vote center" model created by the Voter's Choice Act, for example, must provide one vote center for every 50,000 registered voters starting ten days before Election Day and one vote center for every 10,000 registered voters beginning on the Saturday prior to Election Day. Those "vote center" counties include Amador, Butte, Calaveras, El Dorado, Fresno, Los Angeles, Madera, Mariposa, Napa, Nevada, Orange, Sacramento, San Mateo, Santa Clara, and Tuolumne Counties. Vote centers will need uninterrupted power to fulfil their obligations to accept ballots, facilitate in-person voting, provide replacement ballots, register voters, and update voter registration information, among other things.

"Vote center" counties are not the only ones at risk of PSPS-related challenges. All election operations require electricity. While some voting machines may have batteries, their printers must be plugged in to operate. And post-election PSPS events could disrupt local efforts to process and count ballots and timely report results to the state. Even if this year's presidential election is conducted mostly by mail to reduce COVID-19 exposure, many integral operations


would still require electricity, including ballot printing, ballot sorters, electronic envelope openers, signature checking software, local election management systems, counting scanners, USPS mail centers, and electronic ballot delivery through Remote Access Vote By Mail programs.

To minimize the adverse impacts of PSPS events on this November's and future elections, we urge the CPUC to direct electrical corporations to do the following:

- Meet and coordinate with county elections officials for counties that are at risk of losing electricity during a deenergization event at least three months prior to any election.
 - The electrical corporation shall work with potentially impacted county elections officials to develop a contingency plan for conducting an election concurrently with a deenergization event.
 - The electrical corporation shall identify locations that are suitable to host vote centers, polling places, or other elections operations because those locations are on circuits less likely to be deenergized or because those facilities are already equipped with backup generation.
- Provide backup generators to local elections officials for counties at risk of losing electricity during a deenergization event, when necessary.
- Work with the owners of facilities that will be used as vote centers and polling places by local elections officials to pre-wire those facilities for backup generation if those facilities are not already pre-wired or equipped with backup generation.
- Notify a county's elections official of a potential deenergization event at the same time it provides advanced notifications to any critical facilities or public safety partners in that county pursuant to CPUC Decision D. 19-05-042 (and any subsequent modifications to that decision).

In conclusion, we thank you for your commitment to public safety and seeking to minimize the impacts of PSPS events. We urge you to additionally ensure that California's elections are not adversely impacted by PSPS events.

Sincerely,



FRANK BIGELOW
Assembly Member, District 5



STACY CORLESS
Supervisor, Mono County
First Vice Chair, Rural County Representatives of
California

cc: The Honorable Gavin Newsom, Governor of the State of California
The Honorable Alex Padilla, Secretary of State
Commissioner Liane M. Randolph, California Public Utilities Commission
Commissioner Martha Guzman Aceves, California Public Utilities Commission
Commissioner Clifford Rechtschaffen, California Public Utilities Commission
Commissioner Genevieve Shiroma, California Public Utilities Commission



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

TIME REQUIRED

SUBJECT Inquiry from Fair Harbor Capital
Regarding Purchase of County
Liabilities of Frontier
Communications, Inc.

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Letter from Fair Harbor Capital inquiring about the purchase from the County of any debts/liabilities of Frontier Communications, Inc. for 52% of value. Currently, Frontier Communications, Inc. has no outstanding debts/liabilities with the County and, therefore, no response will be provided.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Letter from Fair Harbor Capital

History

Time	Who	Approval
4/30/2020 11:30 AM	County Administrative Office	Yes
4/30/2020 8:37 AM	County Counsel	Yes
4/30/2020 9:52 AM	Finance	Yes



*****Notice to Frontier Communications, ET AL. Creditor*****

130 West 57th Street, Ste 5C,
New York, New York 10019

Tel 212 967 4035. Fax 212 967 4148
www.FairHarborCapital.com

RE: Frontier Communications, ET AL.*
U.S. Bankruptcy Court, Southern District of New York
Bankruptcy Petition #: 20-22476, ET AL.

Cash for your utility bills
held up in Bankruptcy.

COLLECTOR OF UTILITY PAYMENTS
MONO COUNTY DEPT. OF PUBLIC WORKS
74 NORTH SCHOOL STREET
BRIDGEPORT CA 93517

25 3727

Return By:
May 8th, 2020
at 5:00 PM EST



Friday, April 17, 2020

Dear Sir or Madam:

As you know, Frontier Communications, ET AL. filed for Bankruptcy protection on April 14th, 2020 and can only pay for pre-existing debts pursuant to an order of the Bankruptcy Court.

Fair Harbor Capital, LLC ("FHC") provides liquidity to vendors with receivables caught up in the Bankruptcy proceedings. Founded over 20 years ago, FHC is an industry leading supplier of cash-out options to creditors. For more details on Fair Harbor Capital, LLC please visit our web site www.FairHarborCapital.com.

In the event that you are owed sums by the Debtors related to unpaid utility bills we are writing to express our indication of interest in purchasing such sums for:

52% (fifty-two percent) of their allowed amount.

If you want to submit your claim for purchase:

Complete, Sign and Return the attached *Claim Purchase Agreement*

Send Completed Forms to either: **Email:** Proposals@Fairharborcapital.com,
Fax: (212) 967 4148, or
Mail: Fair Harbor Capital LLC
PO Box 237037
New York, NY 10023.

Payment will be issued immediately upon satisfactory completion of Fair Harbor Capital LLC internal due diligence process.

Valid on a first-come, first-serve basis and will expire at **5:00PM (EST) on May 8th, 2020**.

Allocation for this case is limited so please do not delay.

Please do not hesitate to call at (866) 967 4035 with any questions or email at yknox@fairharborcapital.com.

Notes: Only Claims that Aggregate more than \$1,000.00 will be considered.

Sincerely,

Victor Knox

Fair Harbor Capital, LLC*

* Includes aka's Citizens, CTE, Navajo, Ogden, Rhinelander, SNET, TCI Southern NE and Total Communications

This letter and all documents or communications sent by FHC are non-binding indications of interest until a written contract is duly executed by all parties. FHC reserves the right to refuse to purchase any claim, at its sole discretion and for any reason, without further notice of obligation. FHC is an independent investment company not affiliated with or hired by the Debtor or the Bankruptcy Court. Discrepancies regarding the foregoing shall be governed by the laws of New York.

CLAIM PURCHASE AGREEMENT

Assignment of Claim. MONO COUNTY DEPT. OF PUBLIC WORKS (hereinafter "Seller") with a principal address of 74 NORTH SCHOOL STREET BRIDGEPORT, CA 93517, for good and valuable consideration in the sum of **52% (fifty-two percent) of the allowed amount of the Claim** (the "Purchase Price"), does hereby absolutely and unconditionally sell, convey, and transfer to Fair Harbor Capital, LLC. and any of its successors, assigns or designees (hereinafter "Purchaser") all of Seller's right, title, benefit and interest in and to any and all of Seller's pre-petition claim or claims, as more specifically set forth as any right to payment (the "Claim"), against **Frontier Communications, ET AL.** ("the "Debtor"), in bankruptcy proceedings in the **United States Bankruptcy Court for the Southern District of New York** (the "Court"), **Case No. 20-22476, ET AL.** (the "Case"); and includes any Proof of Claim (defined below), along with voting and any other rights and benefits which may now exist, or come into existence in regards the Claim, all cash, securities, instruments and other property, to be paid or issued by Debtor or any other party, directly or indirectly, in connection with or satisfaction of the Claim, including without limitation "cure" amounts related to the assumption of an executory contract and any rights to receive all payments in respect thereof, and all rights to receive interest, penalties, fees, and any damages from any cause of action, litigation or rights of any nature against Debtor, its affiliates, any guarantor or other third party, which may be paid or issued with respect to and/or in satisfaction of the Claim (the "Recovery"). In the event that any Recovery related to the claim is made payable or addressed to the Seller, Seller hereby authorizes Purchaser to deposit such Recovery into Purchaser's bank as if such Recovery was made payable or in the name of the Purchaser. This Claim Purchase Agreement (the "Agreement") shall be deemed an unconditional purchase of the Claim for the purpose of collection and shall not be deemed to create a security interest. Proof of Claim. Seller represents the Claim is in the amount not less than _____ (**enter amount owed**) (the "Claim Amount").

Proof of Claim. Seller represents and warrants that (check one)

- (i) a proof of claim in the amount of _____ (the "Proof of Claim Amount") has been duly and timely filed in the Case; or
- (ii) no proof of claim has been filed.

For the avoidance of doubt, the term "Proof of Claim" shall include, unless expressly agreed to otherwise, (a) any and all multiple Proofs of Claim filed at any time, whether before or after the date of execution of this Agreement, by or on behalf of Seller in respect of the Claim and (b) any and all of Seller's documentation supporting the Claim. The parties agree that if the Proof of Claim Amount is less than the Claim Amount, the Purchase Price shall be reduced such that Seller shall be paid the pro rata share of the Purchase Price based on the lower Proof of Claim Amount.

Representations; Warranties and Covenants. Seller represents, warrants and covenants that, (a) Seller owns and has sole title to the Claim free and clear of any and all liens, security interests or encumbrances of any kind or nature whatsoever, including without limitation pursuant to any factoring agreement, and upon the sale of the Claim to Purchaser, Purchaser will receive good title to the Claim; (b) Seller has not previously sold, assigned, transferred, or pledged the Claim, in whole or in part, to any third party; (c) the basis for the Claim is amounts validly due from and owing by the Debtor; (d) the Claim is a valid, undisputed, liquidated, enforceable, and non-contingent claim against the Debtor for which the Debtor has no defenses and no objection to the Claim has been filed or threatened; (e) Seller has not engaged in any acts, conduct or omissions that might result in Purchaser receiving, in respect of the Claim, proportionately less payments or distributions or any less favorable treatment than other similarly situated creditors; (f) Debtor, or any other third party, has no basis to assert the Claim is subject to any defense, claim or right of setoff, reduction, impairment, disallowance, subordination or avoidance, including preference actions, whether on contractual, legal or equitable grounds; (g) that Seller is not "insolvent" within the meaning of Section 1-201 (23) of the Uniform Commercial Code or within the meaning of Section 101 (32) of the Bankruptcy Code; and (h) Seller is not an "insider" of the Debtor, as set forth in the United States Bankruptcy Code § 101(31), or a member of any official or unofficial committee in connection with the Case. Seller acknowledges and unconditionally agrees any misrepresentation or breach by Seller may cause Purchaser irreparable harm and accordingly, Purchaser shall be entitled to all available remedies as may be available to Purchaser for any such misrepresentation, breach or threatened breach, including but not limited to the immediate recovery of money damages ("Restitution") including without limitation a "Restitution Payment", as further defined below.

Execution of Agreement. This Agreement shall become effective and valid when (a) Seller executes this Agreement and it is received by Purchaser and (b) the Agreement is executed by a proper representative of Purchaser.

Consent and Waiver. Seller hereby acknowledges and consents to all of the terms set forth in this Agreement and hereby waives its right to raise any objections thereto pursuant to Rule 3001 of the Rules of Bankruptcy Procedure.

Claim or Recovery Impaired or Allowed for an Amount Less than Claim Amount. (For clarity purposes, this paragraph pertains only to the validity of the Claim and not the Recovery against the Claim as ordered by the Court.) If all or any part of the Claim or Claim Amount is (a) avoided, disallowed, subordinated, reclassified, reduced, objected to, or otherwise impaired, for any reason whatsoever including without limitation a breach of any of the terms or conditions of this Agreement; or (b) the Claim is subsequently scheduled by Debtor or is amended such that all or any portion of the Claim is listed on the Debtor's amended schedule of liabilities as unliquidated, contingent or disputed or in a lesser amount than the Claim Amount (each (a) and (b) a "Disallowance"), then Seller, shall make immediate Restitution and repayment of the proportional Purchase Price equal to the ratio of the amount of the Disallowance divided by the Claim Amount multiplied by the Purchase Price ("Restitution Payment"), no later than 30 days after receiving notice of such Disallowance. Such Restitution Payment shall be made together with interest, calculated at the rate of five (5%) percent per annum, from the date of Seller's execution of this Agreement until the date that such Restitution Payment is received by Purchaser. In the event Seller has previously assigned or pledged this claim to any third party, or in the future purports to assign or pledge the claim to a third party, Seller agrees to immediately pay assignee upon demand of Purchaser, liquidated damages in an amount equal to double the amount paid to Seller hereunder.

Notices (including Voting Ballots) Received by Seller; Further Cooperation. Seller agrees to immediately forward to Purchaser any and all notices received from Debtor, the Court or any other court or governmental entity or any third party regarding the Claim assigned herein and to take such other action, with respect to the Claim, as Assignee may request from time to time. More specifically, Seller shall take such further action as may be necessary or desirable to effect the transfer of the Claim and to direct any payments or distributions, or any form of Recovery on account of the Claim to Purchaser, including the execution of appropriate voting ballots, transfer powers and consents at Purchaser's sole discretion.

Recovery (including Cure Payments) Received or Delayed by Seller. In the event Seller (i) receives any interim or final distribution of the Recovery, or any portion thereof, made payable on or after the date of Seller's execution of this Agreement; or (ii) delays or impairs Purchaser's right to Recovery for any reason (each (i) and (ii) a "Delayed Recovery Event"), then Seller agrees to (a) accept any Recovery the same as Purchaser's agent and to hold

the same in trust on behalf of and for the sole benefit of Purchaser and shall promptly deliver the same forthwith to Purchaser in the same form received, or in a form reasonably requested by Purchaser, free of any withholding, set-off, claim or deduction of any kind and/or (b) settle or cure the reason for the Delayed Recovery Event (each (a) and (b) a "Settlement") within ten (10) business days of the Delayed Recovery Event (the "Settlement Date"). Seller shall pay Purchaser interest, calculated at the rate of five (5%) percent per annum of any amount or portion of Recovery that incurs a Delayed Recovery Event, for each day after the Settlement Date until such Recovery is received by Purchaser.

Governing Law, Personal Jurisdiction and Service of Process. This Agreement shall be governed by and construed in accordance with the laws of the State of New York, USA, notwithstanding any contrary choice of law that would otherwise apply under the choice of law principles of that or any other jurisdiction. Any action arising under or relating to this Agreement must be brought in a State or Federal court located in New York County in the State of New York. Seller consents to and confers personal jurisdiction over Seller by any such court and agrees that Purchaser may validly effect service of process upon Seller by mailing a copy of said process to Seller's address set forth hereof in this Agreement. In any action hereunder Seller waives the right to demand a trial by jury.

Authorizations. Seller irrevocably appoints Purchaser as its true and lawful attorney and authorizes Purchaser to act in Seller's stead, to demand, sue for, compromise and recover all amounts as now are, or hereafter may become, due and payable on account of the Claim. Seller grants Purchaser full authority to do all things necessary to enforce the Claim and its rights thereunder. Seller agrees that the powers granted in this paragraph are discretionary in nature and that Purchaser may exercise or decline to exercise such powers at Purchaser's sole option. Purchaser shall have no obligation to prove or defend the Claim.

Indemnification. Seller further agrees to reimburse Purchaser for all losses, costs and expenses, including reasonable legal fees at the trial and appellate levels incurred by Purchaser as a result of, in connection with, or related to any (a) Disallowance, (b) Seller's breach of this Agreement, including without limitation any misrepresentation by Seller, and/or (c) litigation arising out of or in connection with this Agreement or in order to enforce any provision of this Agreement.

Miscellaneous. Seller agrees that this Agreement and all its terms are confidential and may not be disclosed without the prior written consent of Purchaser. Purchaser shall have the right to all remedies including specific performance and other injunctive and equitable relief without a showing of irreparable harm or injury and without posting a bond. Each party expressly acknowledges and agrees that it is not relying upon, any representations, promises, or statements, except to the extent that the same are expressly set forth in this Agreement, and that each party has the full authority to enter into this Agreement and that the individuals whose signatures appear below hereby expressly represent that they have the authority to bind the party for which they sign this Agreement. The parties hereby mutually agree and stipulate that this Agreement is the result of negotiations between the parties and terms hereof are negotiated terms. Accordingly, any rules of interpretation, construction or resolving ambiguity against the drafter that otherwise apply, shall not apply hereto. This Agreement (i) may not be modified, waived, changed or discharged, in whole or in part, except by an agreement in writing signed by the parties; (ii) constitutes the entire agreement and understanding between the parties hereto with respect to the subject matter hereof and (iii) supersedes all prior agreements, understandings and representations pertaining to the subject matter hereof, whether oral or written. Seller hereby acknowledges that Purchaser may at any time resell the Claim, or any portion thereof, together with all right title and interest received by Purchaser in and to this Agreement. Seller shall not assign or otherwise transfer its rights or obligations under this Agreement without the prior written consent of Purchaser. This Agreement shall be binding upon any prospective successor of Seller (whether by operation of law, merger or otherwise) or on any purchaser of all or substantially all of Seller's assets ("Transfer"). In connection with any such Transfer, the purchaser, successor or assignee of Seller shall be bound by the terms and conditions of this Agreement. All representations and warranties made herein shall survive the execution and delivery of this Agreement and any Transfer. This Agreement may be signed in counterparts and by telecopy, or other commonly acceptable form of electronic transmission, each of which shall be deemed an original and all of which taken together shall constitute the Agreement. Failure or delay on the part of Purchaser to exercise any right, power or privilege hereunder shall not operate as a waiver thereof.

Notice of Transfer and Waiver of Notice

MONO COUNTY DEPT. OF PUBLIC WORKS ("Seller") sells, transfer and assigns unto Fair Harbor Capital, LLC, with and address of PO Box 237037, New York, NY 10023, its successors and assigns ("Purchaser"), pursuant to a Claim Purchase Agreement between Seller and Purchaser (the "Agreement") all of Seller's right, title and interest in, to and under Seller's Claim (as defined in the Agreement) against **Frontier Communications, ETAL.** or any of its co-debtor affiliates (the "Debtor" in the aggregate amount of not less than _____ (enter amount owed), representing all claims of Seller pending against Debtor in the United States Bankruptcy Court, Southern District of New York, Case No 20-22476, ET AL.. Seller Hereby waives its right to raise any objection and/or receive notice pursuant to Rule 3001 of the Federal Rules of Bankruptcy Procedures and stipulates that an order may be entered recognizing the Agreement as an unconditional sale and the Purchaser as the valid owner of the Claim. **In Witness Whereof,** MONO COUNTY DEPT. OF PUBLIC WORKS (Seller) and Fair Harbor Capital, LLC (Purchaser) have signed below:

MONO COUNTY DEPT. OF PUBLIC WORKS ("Seller")
74 NORTH SCHOOL STREET
BRIDGEPORT, CA 93517

Fair Harbor Capital, LLC ("Purchaser")
130 West 57th Street, 5th Floor
New York, NY 10019

Signature: _____ Date: _____

Phone: _____ Fax: _____

Email: _____

Updated Address (If Changed): _____

Signature: _____

Fred Glass, Member Fair Harbor Capital, LLC





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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

TIME REQUIRED

SUBJECT Notice from the Lahontan Regional Water Quality Control Board regarding the Bacteria Water Quality Objectives Evaluation Project

PERSONS APPEARING BEFORE THE BOARD

AGENDA DESCRIPTION:

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

A notice from the Lahontan Regional Water Quality Control Board regarding the Bacteria Water Quality Objectives Evaluation Project. Staff are seeking input regarding meeting formats to discuss the project and ways to share information with interested parties in light of the shelter-in-place orders that are in effect. The notice contains a link to a 4 minute survey. Your responses to the survey will help determine the format of project meetings while shelter-in-place orders remain active. The survey is also accessible at <https://www.surveymonkey.com/r/GNM3R9C>. Responses are required by May 15, 2020 at 5:00 p.m.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
English Notice
Spanish Notice

History

Time	Who	Approval
4/30/2020 11:30 AM	County Administrative Office	Yes

4/30/2020 8:36 AM

County Counsel

Yes

4/30/2020 9:52 AM

Finance

Yes

Lahontan Regional Water Quality Control Board

FROM: Ed Hancock, Planning and Assessment Unit
LAHONTAN REGIONAL WATER QUALITY CONTROL BOARD

DATE: 29 April 2020

SUBJECT: BACTERIA WATER QUALITY OBJECTIVES EVALUATION PROJECT,
COVID-19 PUBLIC ENGAGEMENT STRATEGIES

Greetings.

As a result of COVID-19 crisis, the Lahontan Water Board (Water Board) postponed the Bacteria Water Quality Objectives Evaluation Project (Bacteria Project) public workshops scheduled throughout the region in March 2020.

The Water Board takes the health of all people who live, work, and visit the Lahontan Region extremely seriously. We recognize that the COVID-19 situation is fluid and are sensitive to the fact that priorities for most people are focused on the health and safety of their loved ones. We also understand that the Bacteria Project is an important issue for many in the Lahontan Region, and that further delays for this project will continue to prolong existing issues. Staff would like to continue moving the Bacteria Project forward as best as possible given the current situation.

In January 2020, many of you responded to a survey about the Bacteria Project. Survey results showed a high level of interest in participating in the planning process, a desire to protect human health and the health of our water ways from fecal pollution, and a strong interest from respondents to continue to provide input and share their views during the course of the Bacteria Project. Based on the high level of participation and interest received during the first survey, Water Board staff have created a second survey to assess how best to continue to inform and engage interested parties and to help determine how to best to proceed with the Bacteria Project during these challenging times. The survey can be found [here](#) or at <https://www.surveymonkey.com/r/GNM3R9C>. We encourage you to fill out this survey and forward it to other interested parties. The survey will close Friday, May 15th at 5pm.

We value your opinion and are keen to understand the ways in which you use surface waters in Eastern California. Our intent is to host public meetings for this project once the COVID-19 situation is resolved. However, given the current restrictions on public gatherings, we are interested to engage with you in ways that do not involve face-to-face contact at this time. Your input is vital to help staff complete a comprehensive evaluation of the bacteria water quality objectives currently in place in the Lahontan

PETER C. PUMPHREY, CHAIR | PATTY Z. KOUYOUMDJIAN, EXECUTIVE OFFICER

Region. Should you have any questions, please contact Ed Hancock at (530) 542-5574 or at ed.hancock@waterboards.ca.gov.

Wishing you and your family all the best during these challenging times.

Kind regards,

Ed Hancock, M.S.
Environmental Scientist, Planning and Assessment Unit

Junta Regional de Control de Calidad del Agua de Lahontan

DE: Ed Hancock, Unidad de Planificación y Evaluación
JUNTA REGIONAL DE CONTROL DE CALIDAD DEL AGUA DE LAHONTAN

FECHA: 30 Abril de 2020

ASUNTO: PROYECTO DE EVALUACIÓN DE LOS OBJETIVOS DE CALIDAD DE BACTERIAS EN EL AGUA,
ESTRATEGIAS DE PARTICIPACIÓN PÚBLICA DE LA COVID-19

Saludos.

Como resultado de la crisis de COVID-19, la Junta de Agua de Lahontan (Water Board) pospuso los talleres públicos del Proyecto de evaluación de los objetivos de calidad de bacterias en el agua (Proyecto Bacteria) programados en toda la región en marzo de 2020.

La Junta de Agua se toma muy en serio la salud de todas las personas que viven, trabajan y visitan la región de Lahontan. Reconocemos que la situación de la COVID-19 es fluida y somos sensibles al hecho de que las prioridades de la mayoría de las personas se centran en la salud y la seguridad de sus seres queridos. También entendemos que el Proyecto Bacteria es una cuestión importante para muchos en la Región de Lahontan, y que más retrasos en este proyecto continuarán prolongando los problemas existentes. El personal desearía seguir impulsando el Proyecto Bacteria de la mejor manera posible en vistas de la situación actual.

En enero de 2020, muchos de ustedes respondieron a una encuesta sobre el Proyecto Bacteria. Los resultados de la encuesta mostraron un alto nivel de interés en participar en el proceso de planificación, un deseo de proteger la salud humana y la salud de nuestras vías fluviales de la contaminación fecal, y un gran interés de los participantes de la encuesta en seguir aportando y compartiendo sus opiniones durante el transcurso del Proyecto Bacteria. Sobre la base del alto nivel de participación e interés recibido durante la primera encuesta, el personal de la Junta de Agua ha creado una segunda encuesta para evaluar cuál es la mejor manera de seguir informando e involucrar a las partes interesadas y ayudar a determinar la mejor manera de proceder con el Proyecto Bacteria durante estos tiempos difíciles. Puede encontrar la encuesta [aquí](#) o en <https://www.surveymonkey.com/r/B2F3KPJ>. Lo invitamos a completar esta encuesta y a enviarla a otras partes interesadas. La encuesta estará disponible hasta el Viernes 15 de Mayo a las 5pm.

PETER C. PUMPHREY, CHAIR | PATTY Z. KOUYOUMDJIAN, EXECUTIVE OFFICER

Valoramos su opinión y estamos interesados en comprender las formas en que utiliza las aguas de superficie en el este de California. Nuestra intención es organizar reuniones públicas para este proyecto una vez que se resuelva la situación de la COVID-19. Sin embargo, dadas las restricciones actuales para las reuniones públicas, estamos interesados en interactuar con usted en formas que no impliquen un contacto cara a cara en este momento. Sus aportes son vitales para ayudar al personal a completar una evaluación exhaustiva de los objetivos de calidad de bacterias en el agua que se están llevando a cabo actualmente en la región de Lahontan. Si tiene alguna pregunta, por favor comuníquese con Ed Hancock al (530) 542-5574 o mediante correo electrónico a ed.hancock@waterboards.ca.gov.

Le deseamos a usted y a su familia todo lo mejor durante estos tiempos difíciles.

Saludos cordiales,

Ed Hancock, M.S.
Científico ambiental, Unidad de Planificación y Evaluación



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

TIME REQUIRED

SUBJECT Mono County County Counsel Letter
to SCE Regarding May 2020
Maintenance and Repairs of Lundy
Hydropower Plant

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

A letter from the Mono County County Counsel's Office to Southern California Edison (SCE) to express concern with SCE's plan to performance maintenance and repairs to parts of its Lundy Hydropower Plant during most of May 2020, and to request that the work be postponed.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Letter

History

Time

Who

Approval

County Counsel
Stacey Simon

Assistant County Counsels
Anne M. Larsen
Christian E. Milovich

Deputy County Counsel
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 Lucas

April 30, 2020

VIA US MAIL AND EMAIL

Matthew Woodhall
Southern California Edison
4000 East Bishop Creek Road
Bishop, CA 93514
matthew.woodhall@sce.com

RE: Southern California Edison May 2020 Maintenance and Repairs of Lundy Hydropower Plant

Mr. Woodhall:

I write to express Mono County's ("County") concern with Southern California Edison's ("SCE") plan to perform maintenance and repairs to parts of its Lundy Hydropower Plant during most of May 2020 and to request that the work be postponed. As more fully described herein, SCE's maintenance and repairs will injure and impair the County's water rights, effectively delay the start of the irrigation season at Conway Ranch, prevent the mitigation of environmental and fisheries impacts to Wilson Creek, increase the risk of wildfire at Conway Ranch which could threaten nearby residential structures, and expose the County to administrative and civil liability. Accordingly, as discussed more fully below, the County respectfully requests that SCE immediately cease all diversions (if any) of County water to the Adair Ditch, continue or resume the diversion of all County water to Wilson Creek, and promptly contact County staff to discuss postponing SCE's maintenance and repairs until a time when they might be performed with less injury and impairment of the County's rights but prior to the onset of winter's colder temperatures.

SCE Maintenance and Impact to County Water Use

In a February 20, 2020 email, you stated: "SCE has a planned outage at Lundy May 2-29 which will mean that all Wilson water will be delivered through the Adair ditch during that time. This will also make the upper Conway unusable between those dates." (Email from M. Woodhall, SCE, dated Feb. 20, 2020 at p. 1 ["Feb 20 SCE Email"], attached hereto as Exhibit 1.) Thereafter, in an attachment to a subsequent email dated March 20, 2020, you further explained the purposes of SCE's maintenance were to repair a damaged air valve, to repair powerhouse gates and tailraces, and to install measuring devices in the penstock, and that the maintenance could not be delayed until the winter because snow and colder temperatures present safety and access concerns as well as quality assurance/quality control issues with necessary concrete work. (Attachment to email from M. Woodhall, SCE, dated Mar. 20, 2020 at p. 1 ["Mar 20 Attachment"], attached hereto as Exhibit 2.) In the same attachment, you explained that any carriage water loss due to SCE's maintenance, which would require the diversion and delivery of County

water through the Adair Ditch, would be borne by the County and that SCE would not compensate the County for any such loss. (*Id.* at p. 2.) In support of this statement, you explained:

The Adair ditch is the historic pathway for the delivery of Mono County's water right (as well as that of BLM & the USFS), which is why it goes into use when water cannot be delivered through the Powerhouse. Based on that historical practice known to all parties, among other reasons, carriage losses are borne by the water right holder. (*Ibid.*)

The County appreciates SCE's need to maintain and repair its Lundy Hydropower Plant. However, the County believes that any SCE maintenance should be better planned and coordinated with the County and other Mill Creek water right holders to avoid injury and impairment of their water rights and uses. SCE's proposal to deliver water via the Adair Ditch is anticipated to result in carriage water losses. The Adair Ditch is an unlined, earthen ditch that has not been used, let alone maintained, for several years. Based on staff's understanding of the current soil composition and compaction of the ditch bed, the County expects to lose a substantial amount of the water that it has historically diverted and consumptively used pursuant to its Mill Creek rights if forced to use the Adair Ditch during May 2020. For this and other water use efficiency reasons, the County has traditionally diverted its water to Wilson Creek for delivery to Conway Ranch.

As previously explained in a February 25, 2020 County email, SCE's maintenance will adversely affect the County's agricultural operations at Conway Ranch. (See Email from J. Canger, dated Feb. 25, 2020 at p. 1, attached hereto as Exhibit 3.) SCE's maintenance will occur for most – if not all – of May 2020. (Feb 20 SCE Email at p. 1.) This period coincides with the start of irrigation at Conway Ranch, which is critical to “greening” the pasture base used for the entire agricultural season. This lost time cannot be “made up” simply by providing the County additional water once SCE's maintenance is complete. Rather, the delay represents a month of the agricultural season that is effectively lost. Also, the inability to apply the County's full allotment of Mill Creek water to “green” the landscape and pastures will hasten the conversion of sage brush to more combustible fuels thereby increasing the risk of wildfire at Conway Ranch and the threat to nearby residential structures. In addition, in light of recent plans of other Mill Creek right holders to divert water to Mill Creek via the Return Ditch, the County is considering exercising some of its water rights to mitigate the environmental and fisheries impacts to Wilson Creek associated with those plans. The carriage water losses attributable to SCE's maintenance will reduce the amount of water available for these purposes and frustrate this possibility.

In addition, use of the Adair Ditch exposes the County to civil and administrative liability. Existing conservation easements on Conway Ranch require the County to maintain, pursuant to the requirements of an existing lake and streambed alteration agreement (“LSAA”) with the California Department of Fish and Wildlife (“CDFW”), certain wildlife enhancement areas at Conway Ranch. The failure to protect and maintain these areas may result in the County violating the terms and conditions of that LSAA and expose the County to an enforcement action by CDFW.¹ In addition, use of the Adair Ditch will necessarily bypass the measurement devices recently installed by the County along Wilson Creek. These devices were installed to comply with state water measurement and reporting requirements. (*See generally* Wat. Code, §§ 1840-1841.5, 5103.) SCE's maintenance will therefore result in inaccurate

¹ Here, the County notes that the reduced amounts of water the County anticipates receiving due to SCE's maintenance will not only threaten the County's ability to meet its obligations to maintain these wildlife enhancement areas in May 2020 but also will require the diversion of greater amounts to these areas after May 2020 thereby making less water available for irrigation at Conway Ranch throughout the agricultural season.

reporting of the County's water use and expose the County to administrative liability under the Water Code.

Injury to the County's Mill Creek Water Rights

Notwithstanding the above, the most significant impact of SCE's maintenance is its injury to the County's water rights. Under the 1914 Mill Creek Adjudication, Mono County Superior Court Case No. 2088 (the "Mill Creek Adjudication"), the County is the successor in interest to several pre-1914 appropriative rights to directly divert approximately 16 cfs of water from Mill Creek for beneficial use on lands within the Mono Basin. (Mill Creek Adjudication at p. 5, attached hereto as Exhibit 4.) Both the County and its predecessor in interest have exercised these rights to irrigate Conway Ranch. Under the Mill Creek Adjudication, SCE is the owner of certain rights to use the waters of Mill Creek, including water subject to the County's rights, for hydropower purposes. (*Id.* at pp. 12-16.) As such, both the County and SCE have certain pre-1914 water rights decreed by the Mill Creek Adjudication. Pre-1914 appropriative water rights are not subject to the State Water Resources Control Board's ("State Water Board") licensing and permitting authority. (*See California Farm Bureau Federation v. State Water Resources Control Bd.* (2011) 51 Cal.4th 421, 428-429.) Accordingly, holders of pre-1914 rights do not need approval from the State Water Board to change the place of use, purpose of use, or point of diversion of their rights. Nonetheless, the place of use, purpose of use, and point of diversion of pre-1914 appropriative rights can be changed so long as any such change does not injure the rights of other legal users of water. (Wat. Code, § 1706; *see also Barnes v. Hussa* (2006) 136 Cal.App.4th 1358, 1364-1365.) This part of Water Code section 1706 is known as the "no injury rule."

As explained above, the County exercises its Mill Creek water rights by diverting them to Wilson Creek for subsequent diversion to Conway Ranch for irrigation. This practice has occurred – with the cooperation of SCE – for several years without injury, or any claim thereof, to the rights of SCE or any other legal user of Mill Creek water. Therefore, even if the County and its predecessors have historically diverted water through the Adair Ditch, the County views any change to its points of diversion that has resulted in water being diverted to Wilson Creek for delivery to Conway Ranch as a valid, non-injurious exercise of its Mill Creek water rights. It is the County's position that the same cannot be said for SCE's May 2020 maintenance and repair of its Lundy Hydropower Plant. SCE's rights and use of water under the Mill Creek Adjudication are subject to the same "no injury rule" applicable to the County's rights and uses. As explained above, SCE's maintenance will result in carriage water losses to the County, and thus it is the County's position that SCE's maintenance will injure its Mill Creek Water rights. Finally, in light of the foregoing, it is the County's position that there is no basis for your repeated statement and/or suggestion that use of the Adair Ditch, which may have been the "historic pathway for the delivery of Mono County's water right," somehow avoids the conclusion that SCE's maintenance injures the County's water rights. Use of the Adair Ditch will likely result in carriage water loss, and thus a loss of water for the County's consumptive use at Conway Ranch, in violation of the "no injury rule." If this continues to be your or SCE's position, then the County respectfully requests an opinion from SCE legal counsel in support of it.

In addition, the County interprets the Mill Creek Adjudication as further limiting SCE's ability to injure or impair the County's water rights and uses. The Mill Creek Adjudication decrees several rights to SCE's predecessor in interest to use the natural flow of Mill Creek for different purposes including irrigation and hydropower generation. (Mill Creek Adjudication at p. 12-15.) For example, the Mill Creek Adjudication decrees SCE's predecessor the following right related to hydropower purposes:

[T]he right and privilege in and to the use of all the waters of Mill Creek, its tributaries and lakes for the purposes of the generation of electrical energy and power and for mechanical purposes, which use is irrespective of the amount or quantity of water flowing in said stream, and which said use is unaffected by any of the provisions of this decree but determined and decreed herein *to be so used and enjoyed in subrogation of all the rights herein decreed to the end that none of the prior water rights herein before decreed shall be impaired by the exercise or user of this right.* (*Id.* at pp. 15-16 (emphasis added).)

In addition to this general limitation on the exercise of these rights by SCE's predecessor for nonconsumptive hydropower purposes, the Mill Creek Adjudication specifically limits SCE's predecessor from injuring or impairing the water rights owned by the County's predecessor. Specifically, the Mill Creek Adjudication decrees to SCE's predecessor the right to use the full extent of the water decreed to the County's predecessor for hydropower purposes "subject and subordinate to the rights of [the County's predecessor] hereinbefore decreed, and also to the rights hereinafter decreed to [the County's predecessor] *and the right to have the said quantity of water returned to the ditches owned by [the County's predecessor] unpolluted and free from sand and slimes.*" (Mill Creek Adjudication at p. 15.) In the immediately following paragraph, the Court amplifies this point by explaining:

It is Ordered, Adjudged and Decreed that this right shall be enjoyed and decreed to [SCE's predecessor] to be used by it for the purposes aforesaid, *without injury or detriment to the rights of the [County's predecessor], and the said right is decreed to it as a right of user conditioned upon its non-interference with the rights of the [County's predecessor].* (*Ibid.* (emphasis added).)

The Mill Creek Adjudication could not have been clearer about the responsibility owed by SCE's predecessor to the County's predecessor. Therefore, it is the County's position that the express language of the Mill Creek Adjudication unequivocally precludes SCE from exercising any of its hydropower rights to the injury or impairment of any of the water rights decreed in the Mill Creek Adjudication, especially those owned and held by the County.

In sum, it is the County's position that its use of Wilson Creek to deliver water to Conway Ranch is a valid exercise of its Mill Creek water rights and that SCE's May 2020 maintenance and repairs of the Lundy Hydropower Plant, which will result in carriage losses due to the diversion of water to the Adair Ditch, injures and impairs the County's water rights in violation of California law and the Mill Creek Adjudication. Accordingly, the County respectfully requests that SCE immediately cease all diversions (if any) of County water to the Adair Ditch, continue or resume the diversion of all County water to Wilson Creek, and promptly contact County staff to discuss postponing SCE's maintenance and repairs until later in the year when the maintenance and repairs may be performed with less injury and impairment of the County's rights but prior to the onset of winter's colder temperatures. To this point, the County hopes that SCE is amenable to discussing postponing its maintenance and repairs until Fall 2020, or alternatively performing its maintenance and repairs as separate projects over the course of successive fall seasons, when there will be injury to the County's water use for irrigation of Conway Ranch. Should SCE go forward with its maintenance and repairs in May 2020, and/or divert any water to the Adair Ditch as described herein, the County will consider all options available to protect and prevent injury and impairment of its rights.

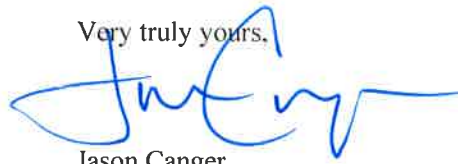
Finally, in addition to the foregoing, the County respectfully requests that SCE prepare a communication plan, to be considered and approved by all Mill Creek water rights holders, that

Mr. Matthew Woodhall, Southern California Edison
RE: SCE May 2020 Maintenance and Repairs of Lundy Hydropower Plant
April 30, 2020
Page 5 of 5

establishes a process for communicating and informing among water right holders, and that educates and engages the public and other stakeholders, of the water right changes and infrastructure maintenance planned at Lundy Lake and along Mill and Wilson Creeks that have the potential to affect the uses and expectations of Mill Creek water right holders as well as other interested stakeholders and the public. If such a plan had been in place, as SCE has previously suggested would be the case and as requested on several occasions by County staff, communication might have helped to avoid this issue entirely.

If you have any questions regarding the matters discussed herein, including scheduling a time to discuss postponement of SCE's May 2020 maintenance and repairs of its Lundy Hydropower Plant, please contact Jason Canger at (760) 924-1712 or jcanger@mono.ca.gov.

Very truly yours,



Jason Canger
Mono County Counsel's Office

cc: Mono County Board of Supervisors (email only)
Robert Lawton, Acting Mono County Administrative Officer (email only)
Tony Dublino, Justin Nalder, Mono County Public Works Department (email only)
Kelly Henderson, Andrew McMillan, Martin Ostendorf, Southern California Edison (email only)
Sheila Irons, Gordon Martin, U.S. Forest Service (email only)

EXHIBIT 1

From: [Matthew Woodhall](#)
To: [Tony Dublino](#)
Cc: [Justin Nalder](#); [Jason Canger](#)
Subject: 2020 Lundy Planning Meeting
Date: Thursday, February 20, 2020 12:12:08 PM
Attachments: [image001.png](#)

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Tony,

We would like to get a meeting on the calendar to look at the 2020 Lundy forecast and discuss operational plans for the year. How does March 31st or April 1st look for you guys? To better align with other WR holders on Wilson (specifically the forest service), and because it is the same info, we are proposing to include the forest service in this meeting. I think this will help build the communications between Mono Co. and the FS as well. It would be great if we could use your offices in Mammoth as it is centrally located and I think an hour and half should be ample time. Alternative location would be the Lee Vining Community Center.

Additionally, SCE has a planned outage at Lundy May 2-29 which will mean that all Wilson water will be delivered through the Adair ditch during that time. This will also make the upper Conway unusable between those dates. We wanted to get you this info now so you can be aware of those conditions when we discuss operational plans at this meeting.

You can either respond back with your availability or I can have a doodle poll sent out to grab everyone's availability for those two dates. If those two absolutely do not work I can add a few days the week prior. Let me know, we look forward to discussing and by all accounts things are looking much drier this year, so planning is going to be critical.

Matthew C. Woodhall
Southern California Edison
Generation-Regulatory Support Services
909-362-1764 - Cell
626-302-9596 - Office



EXHIBIT 2

Questions from Mono Co. (Jason Canger) via email on 2/25/2020 concerning Lundy outage.

I was hoping you could provide the County more information about the “planned outage” at Lundy. This outage, planned for most of May 2020, occurs right at the beginning of the irrigation season, and therefore, it has a very real potential of adversely affecting the County’s irrigation operations at Conway Ranch. With that being said, there is the chance that the County will be able to work with SCE so that you may perform planned maintenance and address other issues with SCE’s hydropower operations. However, we’d like to better understand this outage, its purpose/need, and its specifics to better assess the potential effect on County operations at Conway Ranch. For example:

What is the purpose/need for the outage? **Permanent repairs need to be made on a section of Lundy flowline damaged by a rock fall. Temporary repairs were made to a damaged air valve without an emergency dewatering of the plant but permanent repairs are needed. During the planned dewatering, we will also undertake: (1) repairs to the “tanner gate” at the powerhouse that controls flows into the Upper Conway ditch; and (2) , needed concrete repairs to the tailraces from damage accrued from normal wear and aging. We are planning to use the outage to also access the interior of the penstock and install AVM (acoustical velocity meter) probes to increase our accuracy measuring the flow through the plant. This will translate to more timely response times to flow changes as well as smoothing out downstream water changes.**

Does SCE expect that this outage (and its timing) will be an annual event? **No**

Can the timing of the outage be moved to the winter so that it does not impact the County’s irrigation season at Conway Ranch? **Unfortunately, no. Concrete repairs cannot be made during low temperatures, and much of the work cannot be performed in the snow due to safety and access issues. While we would prefer to undertake this work at a time with the least impacts on water rights holders, the work involving the dewatering of the Lundy plant and tailrace will be done as quickly and as early in the outage as possible. Also, the scheduled start date was planned prior to the less-than-stellar winter we have so far encountered.**

Is SCE aware that this outage will affect the County’s ability to irrigate both Upper Conway and Lower Conway? **Yes**

Is SCE aware that the Adair Ditch cannot be operated at the same time as the Return Ditch (at least based on the County’s last assessment of the point where the Adair and Return Ditches intersect)? **Yes**

Is SCE aware that diverting water to the Adair Ditch for deliver at Conway will result in recharge/carriage loss, such that there will be less water available at the County’s points of diversion from Wilson Creek to irrigate Conway Ranch? **The Adair ditch is the historic pathway for the delivery of Mono County’s water right (as well as that of BLM & the USFS), which is why**

EXHIBIT 2

it goes into use when water cannot be delivered through the Powerhouse. Based on that historical practice known to all parties, among other reasons, carriage losses are borne by the water right holder.

Is SCE proposing to address/compensate the County for water lost to recharge/carriage loss associated with delivering water via the Adair Ditch? **No.**

Is SCE proposing that it's staff will be turning on/off points of diversion for the delivery of water to the Conway Ranch? **No.**

EXHIBIT 2

From: [Matthew Woodhall](#)
To: [Tony Dublino](#); [Justin Nalder](#); [Jason Canger](#)
Cc: [Andrew McMillan](#); [Peter Vorster](#); [Robert Di Paolo](#)
Subject: DRAFT Water Forecast & Info For April 1st Meeting
Date: Friday, March 20, 2020 2:53:53 PM
Attachments: [image001.png](#)
[RY2020 DRAFT operations 20.03.17.xlsx](#)
[Questions Mono County via email on 2-24-20 \(With Responses\).pdf](#)

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Tony/Jason/Justin,

The attached document shows water availability and a possible SCE operations for the Lundy system, given our calculated runoff forecast. The forecasted runoff volume and daily pattern is based upon a very conservative/worst case assumption, developed prior to the recent storm accumulations. An updated forecast will be developed before our April 1 meeting.

PLEASE NOTE: This document is for planning purposes only, given that the actual runoff and operations will be different than what is shown. Below are some of the factors that could influence operations and the pattern of water availability:

- The duration of the Lundy Powerhouse shutdown (currently assumed to be from May 4 - May 29)
- Changes in the amount, variability, and timing of runoff, particularly in the May/June snowmelt season
- Water right holder's requests and feedback
- Unforeseen challenges, including but not limited to COVID-19

We hope that this preliminary forecast of water availability will stimulate questions and lead to a productive conversation on April 1 and beyond.

Additionally, I have attached the responses to the questions from Jason's 2-25-20 email. I will add that operations is well aware of the impact that the outage may have on your irrigation plans and they are going to try and perform all the penstock work first with a hope of then being able to run water through the powerhouse prior to the scheduled end of the outage.

Thank you for your time and SCE will continue to communicate with water right holders as information becomes available.

Matthew C. Woodhall
Southern California Edison
Generation-Regulatory Support Services
909-362-1764 - Cell
626-302-9596 - Office

EXHIBIT 3

From: [Jason Canger](#)
To: [Matthew Woodhall](#)
Cc: [Tony Dublino \(tdublino@mono.ca.gov\)](mailto:tdublino@mono.ca.gov); [Justin Nalder](#)
Subject: FW: 2020 Lundy Planning Meeting
Date: Monday, February 24, 2020 4:52:00 PM
Attachments: [image001.png](#)

Hi Matthew,

I was hoping you could provide the County more information about the “planned outage” at Lundy. This outage, planned for most of May 2020, occurs right at the beginning of the irrigation season, and therefore, it has a very real potential of adversely affecting the County’s irrigation operations at Conway Ranch. With that being said, there is the chance that the County will be able to work with SCE so that you may perform planned maintenance and address other issues with SCE’s hydropower operations. However, we’d like to better understand this outage, its purpose/need, and its specifics to better assess the potential effect on County operations at Conway Ranch. For example, what is the purpose/need for the outage? Does SCE expect that this outage (and its timing) will be an annual event? Can the timing of the outage be moved to the winter so that it does not impact the County’s irrigation season at Conway Ranch? Is SCE aware that this outage will affect the County’s ability to irrigate both Upper Conway and Lower Conway? Is SCE aware that the Adair Ditch cannot be operated at the same time as the Return Ditch (at least based on the County’s last assessment of the point where the Adair and Return Ditches intersect)? Is SCE aware that diverting water to the Adair Ditch for deliver at Conway will result in recharge/carriage loss, such that there will be less water available at the County’s points of diversion from Wilson Creek to irrigate Conway Ranch? Is SCE proposing to address/compensate the County for water lost to recharge/carriage loss associated with delivering water via the Adair Ditch? Is SCE proposing that it’s staff will be turning on/off points of diversion for the delivery of water to the Conway Ranch?

These questions are preliminary, staff is likely to have some more. But, we didn’t want to wait until April 1 to discuss given the outage’s potential to adversely affect the irrigation season. If you could please answer these questions in advance of April 1, we think it would make for a more productive meeting.

Thanks,

Jason Canger
Mono County Counsel’s Office
P.O. Box 2415
Mammoth Lakes, CA 93546
(760) 924-1712

CONFIDENTIALITY NOTICE: This email, including any attachments, is confidential and may contain privileged information. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Nothing in this communication should be interpreted as a digital signature sufficient to authenticate a contract or other legal document.

EXHIBIT 3

From: Matthew Woodhall <Matthew.Woodhall@sce.com>
Sent: Thursday, February 20, 2020 12:12 PM
To: Tony Dublino <tdublino@mono.ca.gov>
Cc: Justin Nalder <jnalder@mono.ca.gov>; Jason Canger <jcanger@mono.ca.gov>
Subject: 2020 Lundy Planning Meeting

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Tony,

We would like to get a meeting on the calendar to look at the 2020 Lundy forecast and discuss operational plans for the year. How does March 31st or April 1st look for you guys? To better align with other WR holders on Wilson (specifically the forest service), and because it is the same info, we are proposing to include the forest service in this meeting. I think this will help build the communications between Mono Co. and the FS as well. It would be great if we could use your offices in Mammoth as it is centrally located and I think an hour and half should be ample time. Alternative location would be the Lee Vining Community Center.

Additionally, SCE has a planned outage at Lundy May 2-29 which will mean that all Wilson water will be delivered through the Adair ditch during that time. This will also make the upper Conway unusable between those dates. We wanted to get you this info now so you can be aware of those conditions when we discuss operational plans at this meeting.

You can either respond back with your availability or I can have a doodle poll sent out to grab everyone's availability for those two dates. If those two absolutely do not work I can add a few days the week prior. Let me know, we look forward to discussing and by all accounts things are looking much drier this year, so planning is going to be critical.

Matthew C. Woodhall
Southern California Edison
Generation-Regulatory Support Services
909-362-1764 - Cell
626-302-9596 - Office



EXHIBIT 4

1 IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA IN AND FOR

2 THE COUNTY OF MONO

3 Hydro Electric Company,
4 a Corporation,

5 Plaintiff

6 vs.

7 J.A. Conway, F.D. Mattly, H.F. Cavin,
8 J.N. Anderson, Mary Felosina, J.S.
9 Cain, L.W. Dechambeau, C.W. Fulton, Thomas
10 Silvester, C.W. Currie, C.A. Lundy, Jane
11 Doe Lundy, William Y. Currie, A.A. Travis,
12 R.T. Pierce, A.G. Allen, Pacific Power Com-
13 pany, sued herein as John Doe, James Doe,
14 Peter Doe, Richard Roe, Jane Roe, Sadie Roe,
15 and George Roe.

16 Defendants

No. 2088

17 JUDGEMENT AND DECREE

18 This cause came on regularly for trial on the 30th day of November
19 1914, Messrs Parker & Parker appearing as Attorneys for plaintiff and Messrs.
20 Mack and Green appearing for the defendant John A. Conway, and said Messrs. Mack
21 and Green further appearing for the defendants F.D. Mattly, Mary Felosina, L.W.
22 Dechambeau, Thomas Sylvester and A.G. Allen, having been substituted as counsel
23 in the place and stead of William B. Himrod heretofore appearing, and Messrs.
24 Metson, Drew and Mackenzie appearing as attorneys for the defendant Pacific
25 Power Company, a corporation, and appearing also as Attorneys for the defen-
26 dant J.S. Cain, substituted herein as defendant in lieu of defendant E.F. Gavin,
27 said substitution of parties having been made by agreement of counsel and on
28 the ground of successorship in interest and in open Court dismissal having been
29 entered as to J.N. Anderson, C.H. Currie, C.A. Lundy, Jan_ Doe Lundy, William Y.
30 Currie, A.A. Travis, R.T. Pierce, and the default of C.W. Fulton herein having been
31 entered after proof of service and failure to appear, and the said cause having
32 been regularly tried by the Court before the Hon. L.T. Price, Judge of the
Superior Court of the State of California in and for the County of Alpine, (the
said Judge having been duly appointed, ordered and commissioned to try said
cause by his Excellency the Governor of the State of California on account of
the disability of the Judge of the Superior Court of said Mono County), a jury

EXHIBIT 4

1 having been expressly waived whereupon witnesses on the part of the plaintiff
2 and the several defendants were duly sworn and examined and documentary evidence
3 introduced by the respective parties, and the Court having heard the proofs and
4 evidence of the respective parties and the arguments of counsel and being fully
5 advised in the premises, and findings of fact and conclusions of law having
6 been in open Court by all of the parties specifically waived, the Court now
7 makes and enters its judgement and decree herein as follows

8 It is Hereby Ordered, Adjudged and Decreed that the plaintiff, the
9 Hydro Electric Company, is a corporation duly organized and existing under and
10 by virtue of the laws of the State of California.

11 It is Further Ordered, Adjudged and Decreed that long prior to the
12 commencement of this action, and ever since and now, the said plaintiff was
13 and now is the owner of, in the possession of and entitled to the possession of
14 that certain water right, privilege and water property below described and of
15 those certain tracts of land and premises in the Complaint herein described, all
16 situated, lying and being in the County of Mono, State of California and describ-
17 ed as flows to-wit:- The Northeast quarter of the Southwest quarter of
18 Section Fourteen (14), Township Two (2) North, Range Twenty-five (25) East, the
19 South half of the Northwest quarter, the Southwest quarter of the Northeast
20 quarter, and the Northeast quarter of the Southwest quarter of Section 19, Town-
21 ship 2, North, Range 26 East, the fractional Northwest quarter of the Southeast
22 quarter, fractional Southwest quarter of Southeast quarter of Section 19, Town-
23 ship 2 North, Range 26 East, the Southeast quarter of the Southwest quarter of
24 Section 19, Township 2 North, Range 26 East, the Northeast quarter of Northwest
25 quarter of Section 19, Township Two North, Range 26 East, the Northwest quarter
26 of the Southwest quarter of Section 19, Township 2 North, Range 26 East, North-
27 east quarter of the Southeast quarter of Section 24, Township 2 North, Range
28 25 East all in Mt. Diablo Base and Meridian. The Northeast quarter of the
29 Northwest quarter of Section 20; East half of Southwest quarter, and Southwest
30 quarter of Southwest quarter of Section 17, Township 2 North, Range 26 East,
31 the West half of the Northwest quarter, and the Northwest quarter of the South-
32 west quarter of Section 16, Township 2 North, Range 26 East, the South half of

EXHIBIT 4

1 the Northeast quarter, the Northwest quarter of the Southeast quarter and the
2 Southeast quarter of the Northwest quarter of Section 17, Township 2 North,
3 Range 26 East all in the Mt. Diablo Base and Meridian.

4 It is Ordered Adjudged and Decreed that the plaintiff is the owner of
5 and entitled to the ownership and possession of the undisputed usufructory [sic] right
6 to all of the natural flow of that certain stream of water situated in Mono
7 County, State of California, and known as and called Mill Creek, to the extent
8 of One thousand miners inches measured under a four inch pressure and of the
9 undisputed usufructory [sic] right to use in a reasonable way and manner, for the
10 irrigation of said tracts of land and for the benefit and improvement of the soil
11 thereof, and for watering cattle and stock, for domestic, culinary and other
12 household purposes, all of the natural flow of said stream to the extent of One
13 thousand standard miners inches measured under a four inch pressure, as afore-
14 said, subject only to the rights of other parties defendant herein specifically
15 determined and decreed as follows. The right of the plaintiff to the undis-
16 puted usufructory [sic] right to all of the natural flow of said Mill Creek to the
17 extent of three hundred standard miners inches measured under a four inch pres-
18 sure, is and is hereby decreed to be absolute and subject only to the priority
19 and rights of the defendant J.A. Conway as hereinafter decreed. The rights
20 and right of the plaintiff herein, in and to the undisputed usufructory [sic] right
21 to all of the natural flow of Mill Creek to the extent of Seven hundred standard
22 miners inches in addition to the amount of three hundred inches hereinbefore
23 decreed, is, and is hereby decreed to be absolute and subject only to the rights
24 and priorities of the defendants J.A. Conway, Mary Felosina, A.G. Allen and Thomas
25 Sylvester as hereinafter determined and decreed.

26 It is Further Ordered, Adjudged and Decreed, that the lands of the
27 plaintiff are riparian to the said Mill Creek and form the bed and banks of said
28 Creek and stream, and that the plaintiff herein by virtue of its ownership of
29 said land is entitled to have the said stream and all the waters thereof flow
30 down through, over and upon the said lands undiminished in quantity and unpollut-
31 ed in quality, subject only to the rights and priorities and user of the defen-
32 dants herein as by this Court herein and herewith decreed, the said riparian

EXHIBIT 4

1 right being in addition to the rights specifically decreed to plaintiff and
2 subjected to the rights of the defendants as herein set forth.

3 It is Further Ordered, Adjudged and Decreed that the defendant,
4 Pacific Power Company, was at the time of the commencement of this action, for
5 a long time thence hitherto had been and now is the owner in fee simple, in the
6 possession of and legally entitled to the possession of all those certain lands
7 and premises, situate, lying and being in the County of Mono, State of California,
8 more particularly described as follows, to-wit:- The South half of the North
9 half of Section Fifteen (15) all in Township 2 North, Range 25 East, M.D.B. & M.
10 That said last named defendant was at the time of the commencement of this act-
11 ion and for a long time thence hitherto had been, and now is the owner of, in
12 the possession and entitled to the possession of a certain water right and pri-
13 vilege appurtenant to said lands last above described, consisting of an undis-
14 puted usufructory [sic] right to the natural flow of that certain stream of water
15 situated in the County and State aforesaid, and known as and called Mill Creek
16 to the extent of fifty (50) standard miners inches of the flow of said stream
17 and of the right to use the same in a reasonable way and manner for the culti-
18 vation and irrigation of said tract of land for the benefit and improvement
19 of the soil thereof, and for water live stock and domestic animals, and for
20 household, domestic and culinary purposes, to the extent of said fifty (50)
21 standard miners inches, which said last above described water right and privi-
22 lege is prior and superior to the rights of plaintiff and to the rights of all
23 the defendants herein decreed. That the said waters last above described are
24 now being diverted and the said water right and privilege exercised through the
25 ditch of defendant John A. Conway under and pursuant to licence revocable at the
26 will of said John A. Conway.

27 It is Further Ordered, Adjudged and Decreed that long prior to the
28 commencement of this action, and ever since and now the defendant John A. Conway
29 was and now is the owner of, in the possession of and entitled to the possession
30 of that certain water right, privilege and water property below described and of
31 those certain tracts of land and premises described in the Answer of said defen-
32 dant Conway herein, all situated, lying and being in the County of Mono, State

EXHIBIT 4

1 of California, described as follows, to wit:- Northeast quarter of Section 1,
2 North half of the Southeast quarter of Section 1, in Township 2 North, Range
3 25 East, M.D.B. & M., the West half of the Northeast quarter of Section 6, the
4 West half of the Northwest quarter of Section 6, the Northeast quarter of the
5 Northwest quarter of Section 6, the West half of the Southwest quarter of Sec-
6 tion 6 and the Northwest quarter of the Southeast quarter of Section 6, in Town-
7 ship 2 North, Range 26 East, M.D.B. & M., the South half of the Southeast quar-
8 ter of Section 36, Township 3 North, Range 25 East, M.D.B. & M. and the South
9 half of the Southwest quarter of Section 31, in Township 3 North, Range 26 East,
10 M.D.B & M., and of the undisputed usufructory [sic] right to all of the natural flow
11 of that certain stream of water situated in said County and State aforesaid,
12 and known as and called Mill Creek to the extent of seven hundred inches measur-
13 ed under a four inch pressure and of the undisputed usufructory [sic] right to use
14 in a reasonable way and manner for the irrigation of said tracts of land and
15 for the benefit and improvement of the soil thereof, and for watering cattle and
16 stock, for domestic, culinary and other household purposes, all of the natural
17 flow of said stream to the extent of seven hundred inches thereof measured under
18 a four inch pressure aforesaid, which seven hundred inches as aforesaid, is
19 decreed to be absolute and subject to the rights of the plaintiff and other
20 parties defendant herein only as follows. That six hundred inches of the waters
21 of said Mill Creek are herewith and hereby decreed to said defendant John A.
22 Conway, as a first and prior right to the use of said waters of Mill Creek, and
23 to which all the other rights herein determined and decreed are subject and sub-
24 ordinate (except the rights of defendant Pacific Power Company to said first
25 fifty standard miners inches of water as hereinbefore decreed), also the right
26 to one hundred standard miners inches of the waters of Mill Creek being in addi-
27 tion to the said six hundred inches hereinbefore set out (and with the said
28 amount of six hundred inches comprising the total amount of seven hundred inches
29 decreed said defendant Conway), is subject and subordinate to the rights of
30 the Hydro Electric Company, a corporation plaintiff herein as hereinbefore de-
31 creed, and to the rights of the defendant Pacific Power Company, Sylvester, Allen,
32 Felosina and Mattly as hereinafter determined and decreed.

EXHIBIT 4

1 It is Further Ordered, Adjudged and Decreed that long prior to the
2 commencement of this action, and ever since and now the defendant May [sic] Felosina
3 was and now is the owner of, in the possession of and entitled to the possession
4 of that certain water right, privilege and water property below described and
5 of those certain tracts of land and premises described in the Answer of said
6 defendant Mary Felosina herein, all situated, lying and being in the County of
7 Mono, State of California, described as follows to-wit:- The Northwest quarter
8 of the Northwest quarter of Section 19, Township 2 North, Range 26 West, M.D.
9 B & M., and the Northeast quarter of the Northeast quarter of Section 24, all
10 in Township 2 North, Range 24 East, M.D.B. & M., containing 80 acres and of the
11 undisputed usufructory [sic] right to all the natural flow of that certain stream of
12 water situate in said County and State aforesaid, and known as and called Mill
13 Creek to the extent of 120 standard miners inches measured under a four inch
14 pressure and of the undisputed usufructory [sic] right to use in a reasonably way and
15 manner for the irrigation of said tracts of land and for the benefit and im-
16 provement of the soil thereof, and for watering cattle and stock, for domestic
17 and culinary and other household purposes, all of the natural flow of said
18 stream, to the extent of 120 standard miners inches thereof measured under a
19 four inch pressure, as aforesaid which said right, however, is subject and sub-
20 ordinate to that right of the plaintiff herein to the first 300 standard miners
21 inches of the waters of said stream herein decreed to it, but not subject to,
22 herein decreed in additional to the amount of the first 300 standard miners inches
23 but prior to the right of the plaintiff to the 700 standard miners inches/awarded
24 plaintiff, and the right of the defendant Mary Felosina, herein decreed being
25 subject to the prior right of the defendants Pacific Power Company in and to
26 fifty miners inches and John A. Conway in and to the undisputed usufructuary
27 right to six hundred inches of the waters of said stream.

28 It is Further Ordered, Adjudged and Decreed that long prior to the
29 commencement of this action, and ever since and now the defendant Mary Felosina
30 was and now is the owner of, in the possession of, and entitled to the possession
31 of that certain water right privilege and water property below described and of
32 those certain tracts of land and promises described in the Answer of Mary
Felosina herein, all situated, lying and being in the County of Mono, State of

EXHIBIT 4

1 California, described as flows: The West half of the Southwest quarter of
2 Section 18 and the East half of the Southeast quarter of Section 13, all in
3 Township 2 North, Range 25 East, containing 160 acres of land and of the undis-
4 puted usufructuary right to all the natural flow of that certain stream of water
5 situated in said County and State aforesaid and known as and called Mill Creek
6 to the extent of 150 standard miners inches measured under a four inch pressure
7 and of the undisputed usufructuary right to use in a reasonable way and manner,
8 for the irrigation of said tracts of land, and for the benefit and improvement
9 of the soil thereof, and for watering cattle and stock, for domestic, culinary
10 and other household purposes, all of the natural flow of said stream to the ex-
11 tent of 150 standard miners inches thereof, measured under a four inch pressure
12 as aforesaid, which said right is subject and subordinate to the rights of the
13 plaintiff herein, including all of the rights as herein decreed to plaintiff to
14 the extent of 1,000 standard miners inches, and subject also and further to the
15 rights of the defendants Pacific Power Company, John A. Conway, A.G. Allen,
16 Thomas Sylvester, F.D. Mattly, and L.W. Dechambeau as hereinbefore and hereinafter
17 set out and determined.

18 It is Further Ordered, Adjudged and Decreed that long prior to the
19 commencement of this action, and ever since and now the defendant A.G. Allen was
20 and now is the owner of, in the possession of, and entitled to the possession
21 of that certain water right, privilege and water property below described and
22 of those certain tracts of land and premises described in the Answer of said
23 defendant Allen herein, all situated, lying and being in the County of Mono,
24 State of California, and described as follows, to-wit: West half of South-
25 west quarter of the Northeast quarter, and West half of East half of Southwest
26 quarter of Northeast quarter of Section 24, Township 2 North, Range 26 East,
27 M.D.B & M., containing 30 acres and the Northwest quarter of the Northeast
28 quarter, and the Northwest quarter of the Southeast quarter of Section 24, in
29 Township 2 North, Range 25 East, M.D.B. & M., containing 80 acres, the total
30 being 110 acres, and of the undisputed usufructuary right to all the natural
31 flow of that certain stream of water situate in said County of Mono, State of
32 California, and known as and called Mill Creek to the extent of 50 standard

EXHIBIT 4

1 miners inches measured under a four inch pressure and of the undisputed usufruc-
2 tuary right to use in a reasonable way and manner for irrigation of said tracts
3 of land and for the benefit and improvement of the soil thereof and for watering
4 cattle and stock, for domestic, culinary and other household purposes, all of
5 the natural flow of said stream to the extent of 50 inches thereof, measured
6 under a four inch pressure as aforesaid, which said right, however, is subject
7 and subordinate to the right of the plaintiff herein in and to the use decreed
8 of 300 inches of the waters of Mill Creek, but not subject to the additional
9 right of 700 standard miners inches hereinbefore decreed to plaintiff and the
10 said right of this defendant Allen, being further subject and subordinate to the
11 prior right of the defendants Pacific Power Company and J.A. Conway as herein
12 set forth.

13 It is Further Ordered, Adjudged and Decreed that long prior to the
14 commencement of this action and ever since and now the defendant Thomas Sylvester
15 was, and now is the owner of, in the possession of and entitled to the possession
16 of that certain water right and privilege and water property below described,
17 and of those certain tracts of land and premises described in the Answer of said
18 defendant Thomas Sylvester herein, all situated, lying and being in the County
19 of Mono, State of California described as flows:- The Southeast quarter of
20 the Northeast quarter of Section 24, and the East half of the East half of the
21 Southwest quarter of Northeast quarter of section 24, all in Township 2 North,
22 Range 25 East, M.D.B. & M. containing 50 acres of land and of the undisputed
23 usufructuary right to all the natural flow of that certain stream of water,
24 situated in the said County of Mono, State of California, and known as and
25 called Mill Creek to the extent of 80 standard miners inches measured under a
26 four inch pressure and of the undisputed usufructuary right to use in a reason-
27 able way and manner for the irrigation of said tracts of land and premises and
28 for the benefit and improvement of the soil thereof, and for watering cattle
29 and stock, for domestic, culinary and other household purposes, all of the
30 natural flow of said stream to the extent of 80 standard miners inches measured
31 under a four inch pressure as aforesaid, which said right, however, is subject
32 and subordinate to that right of the plaintiff herein decreed in and to the 300

EXHIBIT 4

1 standard miners inches of the waters of said creek and further subject and sub-
2 ordinate to the prior right of the defendants Pacific Power Company and J.A.
3 Conway as hereinbefore set out and decreed.

4 It is Further ordered, Adjudged and Decreed that the right and use
5 of, in and to the waters of Mill Creek as decreed to the defendants Mary Felosina
6 A.G. Allen and Thomas Sylvester as between the said defendants Mary Felosina, A.
7 G. Allen and Thomas Sylvester are without priority or priorities one against the
8 other, but that said rights are co-equal and co-extensive proportionate to the
9 amounts decreed to each defendant.

10 It is Further Ordered, Adjudged and Decreed that long prior to the
11 commencement of this action and ever since and now defendant F.D. Mattly was and
12 now is the owner of, in the possession of, and entitled to the possession of
13 that certain water right, privilege and water property below described, and of
14 those certain tracts of land and premises described in the Answer of said defen-
15 dant Mattly herein, all situated, lying and being in the County of Mono, State
16 of California, described as follows:- The South half of the Northwest quarter
17 and the North half of the Southwest quarter of Section 12, Township 2 North,
18 Range 25 East, containing 160 acres of land and of the undisputed usufructuary
19 right to all the natural flow of that certain stream of water situated in said
20 County and State aforesaid and known as and called Mill Creek to the extent of
21 150 standard miners inches measured under a 4 inch pressure and of the undis-
22 puted usufructuary right to use in a reasonable way and manner for the irriga-
23 tion of said tracts of land and for the benefit and improvement of the soil
24 thereof and for watering cattle and stock, for domestic, culinary and other house-
25 hold purposes, all the natural flow of said stream to the extent of 150 stand-
26 ard miners inches thereof, measured under a four inch pressure as aforesaid,
27 which said right is subject and subordinate to the rights of the plaintiff herein,
28 including both rights hereinbefore decreed plaintiff to the extent of 1000 inches
29 and which said right of defendant Mattly is furthersubject [sic] and subordinate to the
30 rights of the defendants Pacific Power Company, John A. Conway, Mary Felosina,
31 A. G. Allen and Thomas Sylvester as hereinbefore set out, save and except that
32 this said right decreed defendant F.D. Mattly is prior to the right of defendant

EXHIBIT 4

1 Felosina in and to the additional 150 inches decreed said Mary Felosina over
2 and above the 120 inches first decreed to her herein.

3 It is Further Ordered, Adjudged and Decreed that for a long time
4 prior to the commencement of this action and ever since and now the defendant
5 F.D. Mattly was and now is entitled to the undisputed usufructuary right to all
6 the natural flow of that certain stream of water situated in said County and
7 State aforesaid and known as and called Mill Creek to the extent of 50 standard
8 miners inches measured under a four inch pressure in addition to the 150 inches
9 hereinbefore decreed to said defendant Mattly and of the undisputed usufruct-
10 uary right to use in a reasonable way and manner for the irrigation of his
11 tracts of land hereinbefore described and set out and for the benefit and im-
12 provement of the soil thereof, and for watering stock and for domestic, culinary
13 and other household purposes, all of the natural flow of said stream to the ex-
14 tent of 50 standard miners inches in addition to the 150 inches hereinbefore
15 decreed and awarded to him, which said right to said additional 50 inches measur-
16 ed as aforesaid is subject and subordinate to the rights of all the other
17 parties to this action as hereinbefore and hereinafter set out and determined
18 except the rightsof [sic] Pacific Power company hereinafter decreed and determined.

19 It is Further Ordered, Ajudged [sic] and Decreed that long prior to the
20 commencement of this action and ever since and now the defendant L.W. Dechambeau
21 was and now is the owner of, in the possession of and entitled to the possession
22 of that certain water right, privilege and water property below described, and
23 of those certain tracts of land and premises described in the Answer of said
24 defendant Dechambeau herein, all situated, lying and being in the County of
25 Mono, State of California and described as follows, Northwest quarter of
26 Northwest quarter of Section 11, Southwest quarter of Northeast quarter, North
27 half of the Northeast quarter, Northeast quarter of Northwest quarter, South
28 half of Northwest quarter and Northeast_of Southwest quarter of Section 10, all
29 in Township 2 North, Range 26 East, M.D.B. & M. and of the undisputed usufructuary
30 right to all the natural flow of that certain stream of water situated in said
31 County and State aforesaid, and known as and called Mill Creek, to the extent
32 of 630 standard miners inches measured under a four inch pressure and of the

EXHIBIT 4

1 undisputed usufructuary right to use in a reasonable way and manner for the
2 irrigation of said tracts of land, and for the benefit and improvement of the
3 soil thereof, and for watering cattle and stock, for domestic, culinary and
4 other household purposes, all the natural flow of said stream to the extent
5 of 630 standard miners inches thereof, measured under a four inch pressure as
6 aforesaid, which right is subject and subordinate to the rights of plaintiff
7 herein, including all the rights of plaintiff to the extent of 1000 standard
8 miners inches hereinbefore decreed and which right of defendant Dechambeau is
9 subject and subordinate to the rights of the defendants Pacific Power Company,
10 J.A. Conway, Mary Felosina, A.G. Allen, Thomas Sylvester, F.D. Mattly as hereinbe-
11 fore set out and determined.

12 It is Further Ordered, Adjudged and Decreed that long prior to the
13 commencement of this action, and ever since, and now the defendant J.S. Cain was
14 and now is the owner of, in the possession, and entitled to the possession of the
15 certain water right, privilege and water property below described, and to those
16 certain tracts of land and premises described in the Answer of the said defen-
17 dant Cain herein all situated, lying and being in the County of Mono, State of
18 California and described as follows:- The Northeast quarter of Section 12,
19 Township 2 North, Range 25 East, M.D.B. & M., and of the undisputed right to
20 use in a reasonable way and manner for the irrigation of said tracts of land
21 and for the benefit and improvement of the soil thereof, and for watering cattle
22 and stock and for domestic, culinary and other household purposes such quantity
23 of the surplus waters of Lundy Lake, situated on Mill Creek, above and which
24 said Lundy Lake is west of all the lands hereinbefore set forth as he may de-
25 velop by means of dams and headgates erected at the foot of said Lake to the
26 extent of 300 standard miners inches measured under a four inch pressure.

27 It is Further Ordered, Adjudged and Decreed that the plaintiff here-
28 in in addition to the rights hereinbefore decreed it, is the owner of, in the
29 possession of and entitled to the possession of that certain water right, pri-
30 vilege and water property described as follows, being the undisputed usufructary [sic]
31 right to the natural flow of that certain stream of water situated in said
32 County and State aforesaid, and known as and called Mill Creek to the extent of

EXHIBIT 4

1 100 inches measured under a four inch pressure as aforesaid, which said right
2 is subject and subordinate to the rights of all the defendants hereinbefore
3 decreed.

4 It is Further Ordered, Adjudged and Decreed that the Pacific Power
5 Company is a corporation duly organized and existing under and by virtue of the
6 laws of the State of California, that said Pacific Power Company, corporation as
7 aforesaid, and its predecessors in interest were long prior to the commencement
8 of this action, and ever since and now, the said Pacific Power Company is the
9 owner of, in the possession of, and entitled to the possession of those certain
10 lots, pieces, parcels or tracts of land, situate, lying and being in the County
11 of Mono, State of California, and described as follows to-wit: The South half
12 of the Northeast quarter, and the North half of the Southeast quarter of Sec-
13 tion 16, South half of the North half of Section 15, South half of Northwest
14 and that the said land is contiguous and constitutes one entire body of land
15 quarter of Section 14, all in Township 2 North, Range 25 East M.D.B. & M., and
16 that all of said lands have been and now are riparian to and irrigable from
17 said Mill Creek, and that the waters of said Creek flow in their natural course
18 through, over and upon the said lands.

18 It is Further Ordered, Adjudged and Decreed that the defendant
19 Pacific Power Company, a corporation as aforesaid is the owner of, in the pos-
20 session of, and entitled to the possession of all the real property situate in
21 the County of Mono, State of California and particularly described as follows:
22 A certain reservoir site for the storage of water, which consists of the basin
23 of Lundy Lake and lands surrounding the same, which is bounded by a line
24 beginning at a point on the North and South center line of Section 16, Township
25 2 North, Range 25 East M.D.B. & M., said points being 60 feet Southerly from
26 the center line of Section 16, Township 2 North, Range 25 East, and running
27 thence along countour [sic] line as specifically described in the Amendment to the
28 Answer of the Pacific Power Company, which description is made a part hereof,
29 above the ordinary water level of said Lundy Lake entirely around the basin of
30 said Lake to the point of beginning, and containing an area of 198.44 acres
31 and also a strip of land of the uniform width of 50 feet completely surrounding
32 and adjacent to said reservoir site.

EXHIBIT 4

1 It is Further Ordered, Adjudged and Decreed that the said defendant
2 Pacific Power Company, a corporation as aforesaid, is the owner of, in the
3 possession of and entitled to the possession of a certain water right consist-
4 ing of the right to take, divert and appropriate and use for any and all benefi-
5 cial purposes and for the generation of electricl [sic] energy or power for mechanical
6 purposes, or for any other lawful purpose, all of the waters of that certain
7 lake known as Lundy Lake, together with all surplus waters of that certain stream
8 known as Mill Creek to the extent of thirty thousand standard miners inches
9 measured under a four inch pressure, which may flow through or from said Lake
10 and stream during the high water season of each year.

11 It is Further Ordered, Adjudged and decreed that the defendant
12 Pacific Power Company, a corporation as aforesaid, is the owner of, in the pos-
13 session of and entitled to the possession of a dam, headgate, intake and water
14 pipe lines, with all the rights, privileges and appurtenances thereunto in any-
15 wise belonging and the rights of way of, and for the same in the County of Mono
16 State of California, said dam, headgate and intake being located at the lower
17 or eastern end of Lundy Lake upon the North half of the Southeast quarter of
18 Section 16, Township 2 North, Range 25 East, M.D.B. & M., and said right of way
19 and pipe lines and appurtenances extending from said dam and headgate through
20 and across and upon the North half of the Southeast quarter and the South half
21 of the Northeast quarter of Section 16, Township 2 North, Range 25 East M.D.B. &
22 M., thence through, over, across and upon the South Half of the North half of
23 Section 15, Township 2 North, Range 25 East, M.D.B. & M, thence through, over
24 and across and upon the South half of the Northwest quarter of Section 14, Town-
25 ship 2 North, Range 25 East, M.D.B. & M., thence through, over, across and upon
26 the Northeast quarter of Section 14, Township 2 North, Range 25 East, M.D.B. &
27 M., thence through, across, over and upon the Southwest quarter of Section 12,
28 Township 2 North, Range 25 East, M.D.B. & M., to the power plant and power
29 station which is located upon the Southwest quarter of Section 12, Township 2
30 North, Range 25 East, M.D.B. & M.

31 It is Further Ordered, Adjudged and Decreed that the Pacific Power
32 Company, a corporation as aforesaid is the owner of the undisputed usufructuary
right to all the natural flow of that certain stream of water situated in said

EXHIBIT 4

1 County and State aforesaid and known as and called Mill Creek to the extent of
2 fifteen thousand standard miners inches measured under a four inch pressure and
3 of the undisputed usufructuary right to use in a reasonable way and manner for
4 the irrigation of the tracts of land above described and for the benefit and
5 improvement of the soil thereof, and for watering cattle and stock and for domestic
6 culinary and other household purposes all the natural flow of said stream
7 to the extent of fifteen thousand standard miners inches thereof, measured under
8 a four inch pressure as aforesaid, which said right is subject and subordinated
9 to the rights of the plaintiff herein and to the rights of all the defendants
10 herein as hereinbefore decreed.

11 It is Further Ordered, Adjudged and Decreed that the defendant
12 Pacific Power Company is the owner of the undisputed usufructuary right to all
13 the surplus flow of that certain stream of water known as Mill Creek, situated
14 in said County of Mono and State as aforesaid, to the extent of fifteen thousand
15 standard miners inches (but subject to the rights of J. S. Cain as hereinbefore
16 set forth).

17 It is Further Ordered, Adjudged and Decreed that the defendant Paci-
18 fic Power Company, a corporation, as aforesaid is the owner of the undisputed
19 right to have all the waters of said Mill Creek flow in the natural course of
20 stream down, through, across and over and upon the said lands hereinbefore des-
21 cribed as riparian to said stream undiminished in quantity and unpolluted in
22 quality, subject only to the reasonable use thereof by other upper riparian
23 owners and prior appropriators as hereinbefore set forth and decreed.

24 It is Further Ordered, Adjudged and Decreed that the defendant
25 Pacific Power Company, a corporation as aforesaid is the owner of and entitled
26 to the sole and undisputed right to impound in Lundy Lake all of the waters of
27 said Mill Creek over and above the amounts hereinbefore decreed as part of the
28 natural flow of said stream, subject to the rights of J. S. Cain as hereinbefore
29 set forth. That the said right to impound and use for the generation of elec-
30 trical energy or power for mechanical purposes or for any other lawful purposes,
31 the waters of Mill Creek is to be determined and is herewith determined and
32 measured with referenced entirely to the natural flow of Mill Creek, irrespective

EXHIBIT 4

1 of the amounts of water or rights in said stream hereinbefore decreed.

2 It is Further Ordered, Adjudged and Decreed that the defendant
3 Pacific Power Company a corporation as aforesaid, is now the owner of the un-
4 disputed right to use for the generation of electrical energy and other mechan-
5 ical purposes, all of the waters of Mill Creek, to the extent of Seven hundred
6 standard miners inches measured under a four inch pressure heretofore decreed
7 to John A. Conway subject and subordinate to the rights of said defendant John
8 A. Conway hereinbefore decreed, and also to the rights hereinafter decreed to
9 said defendant John A. Conway and the right to have the said quantity of water
10 returned to the ditches owned by said defendant John A. Conway unpolluted and
11 free from sand and slimes.

12 It is Ordered, Adjudged and Decreed that this right shall be enjoy-
13 ed and decreed to the said defendant Pacific Power Company to be used by it
14 for the purposes aforesaid, without injury or detriment to the rights of the
15 defendant John A. Conway, and the said right is decreed to it as a right of
16 user conditioned upon its non-interference with the rights of the said defen-
17 dant Conway.

18 It is Adjudged and Decreed, that the use and right of the said de-
19 fendant Pacific Power Company and in and to the said amount of water shall be
20 used by said defendant Pacific Power Company without interference from or by
21 dictation of any of the defendants herein except that the amount used shall
22 not exceed the amount decreed herein, but conditioned that the said waters, and
23 all thereof, shall be by the defendant Pacific Power Company returned unpolluted
24 and free from sand or slimes to the ditches of the defendant J. A. Conway for use
25 upon the lands of said Conway as hereinbefore decreed.

26 It is Further Ordered, Adjudged and Decreed that the defendant
27 Pacific Power Company, a corporation as hereinbefore set forth is the undis-
28 puted owner of, and entitled to the right and privilege in and to the use of
29 all the waters of Mill Creek, its tributaries and lakes for the purposes of the
30 generation of electrical energy and power and for mechanical purposes, which
31 use is irrespective of the amount or quantity of water flowing in said stream,
32 and which said use is unaffected by any of the provisions of this decree but

EXHIBIT 4

1 determined and decreed herein to be so used and enjoyed in subrogation of all
2 the rights herein decreed to the end that none of the prior water rights herein be-
3 fore decreed shall be impaired by the exercise or user of this right.

4 It is Further Ordered, Adjudged and Decreed that the defendant C.
5 W. Fulton having made default in this said action, which default has been duly
6 entered, has no right or rights in or to any of the water or waters of Mill
7 Creek, or in or to any of the tributaries thereof.

8 It is Further Ordered, Adjudged and Decreed, that the lands herein
9 described as owned by each and all the parties hereto are described with re-
10 ference to the records of Mono County, State of California, which records are
11 made a part and parcel of this decree for a full and complete description of
12 all of the lands herein referred to, to the end that should it appear herein
13 that any of the land or lands have been herein incorrectly described or that
14 such incorrection or mistake of identify should appear upon the records of Mono
15 County, then this decree shall apply with equal binding force and effect to the
16 lands correctly described and to the lands affected by said decree though in-
17 correctly described, and the Court hereby reserves jurisdiction to reform this
18 decree by causing to be inserted herein or by amendment hereto the correct
19 description of any and all lands incorrectly or erroneously described upon
20 notice to the parties to this action and satisfactory proof of such error of
21 description.

22 It is Further Ordered, Adjudged and Decreed that the plaintiff and
23 each of the defendants, and the servants, agents and employees and each of them,
24 be and they are, and each of them is hereby perpetually enjoined and restrained
25 from and commanded absolutely to refrain and desist from diverting or taking
26 out of the said Mill Creek any water in any manner or way whereby any party
27 hereto may be deprived of the use thereof, to the extent hereinbefore decreed
28 to each party, save and except under and by virtue of this decree and the
29 priorities [sic] and rights herein determined.

30 It is Further Ordered, Adjudged and Decreed hereby and herein that
31 there be no allowance of costs to any party hereto and that each party pay and
32 defray his own costs already incurred or that may be hereafter incurred in the

EXHIBIT 4

1 course of this action.

2 Done in open Court this 17th day of June 1915.

3 L. T. Price
4 Judge of the Superior Court of the County
of Alpine, presiding at the trial of this
5 Action.

Enter nunc pro tunc as of November 30, 1914

6 L. T. Price
7 Judge of the Superior Court of the County
of Alpine, presiding at the trial of this
8 Action.

9

10

11 Entered in Book C, page 203 of Civil Judgments

12

13

14

15

16

17

18

19 The foregoing instrument is a full, true and correct copy of the
original on file in this office.

20

21 Attest [date OCT 19, 1937 stamped here]
GEO. C. DELURY, JR. County Clerk and Clerk of the Superior
Court, of the State of California, in and for the County of Mono.

22

23 By [signature of Grace J. Brandon written here] Deputy

24

25

26

27

28

29

30

31

32



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: Board of Supervisors

TIME REQUIRED 1 hour

PERSONS APPEARING BEFORE THE BOARD Miscellaneous

SUBJECT Update on Long Valley/Little Round Valley 2020 Irrigation Season and Letter to LADWP regarding Long Term Land and Water Management Plan

AGENDA DESCRIPTION:

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

Discussion and update regarding 2020 irrigation season in Long Valley and Little Round Valley, including environmental conditions, habitat, ranch operations, scenic and recreational resources, fire conditions and related matters. Proposed letter to Los Angeles Department of Water and Power requesting status of Comprehensive Land Use and Water Management Plan for the region.

RECOMMENDED ACTION:

Hear update. Consider and potentially approve proposed letter to the Los Angeles Department of Water and Power inquiring as to its progress in preparing Comprehensive Land Use and Water Management Plan for Long Valley and Little Round Valley. Provide any desired direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Stacey Simon

PHONE/EMAIL: 760-648-3270 / ssimon@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Proposed letter

History

Time	Who	Approval
4/30/2020 11:31 AM	County Administrative Office	Yes
4/30/2020 10:33 AM	County Counsel	Yes
4/29/2020 4:38 PM	Finance	Yes



Jennifer Kreitz ~ 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

Date: May 5, 2020

Re: Update on Long Valley/Little Round Valley Irrigation for 2020 and Proposed Letter to LADWP Regarding Long Term Land and Water Management Plan

Long Valley and Little Round Valley in southern Mono County have long functioned as productive pastureland and valuable habitat for a variety of wildlife species, including the bi-state sage grouse. These lands also offer world-class recreational opportunities and stunning scenic vistas at the southern gateway to Mono County and provide a buffer from wildfire for local communities.

In the spring of 2018, the Los Angeles Department of Water and Power (LADWP) announced plans to remove water from these lands. If fully implemented, LADWP's plans would have severely impacted the environmental, scenic, recreational and fire mitigation values of Long and Little Round Valleys and devastated the rural agricultural economy of Mono County. Moreover, with the bi-state-sage-grouse then being considered for listing as an endangered species, the plans likely would have led to the grouse's further decline and listing. Mono County filed suit against LADWP and the City of Los Angeles in August of 2018, and the Sierra Club subsequently joined the litigation, to prevent implementation.

Since that time, Mono County, the Sierra Club, the California Department of Fish and Wildlife, the Los Angeles Department of Water and Power, the City of Los Angeles, the agricultural lessees, and others have been working on a collaborative solution that would eliminate the need to continue the litigation and protect the values of Long Valley and Little Round Valley, while recognizing the City of Los Angeles's needs for water from the Eastern Sierra.

A central feature of that solution – proposed by LADWP – is the development of a Long-Term Land and Water Management Plan for the region, including a comprehensive analysis of environmental, economic and water supply needs and impacts. Thus far, the County and others involved in this matter have been supportive of LADWP's proposal, while recognizing that, in the interim period before a plan is finalized, water must be provided to Long and Little Round Valleys to avoid catastrophic harm.

The purpose of today's item is to update the Board on the status of irrigation this season, and to consider approval of a letter to LADWP encouraging DWP to take action to commence development of a Long Term Land and Water Management Plan for Long and Little Round Valleys.

Invited presenters include agricultural lessees, a representative from the Keep Long Valley Green Coalition (which includes several local non-governmental organizations and non-profits who have organized a campaign to preserve Long and Little Round Valleys) a representative from Mono County's native community, the Los Angeles Department of Water and Power and Mono County staff.

Encl.

Proposed letter to LADWP



Jennifer Kreitz - 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) 932-5538 • FAX (760) 932-5531
Shannon Kendall, Clerk of the Board

May 5, 2020

Mel Levine, Board President
Rich Harasick, Director of Water Operations
Los Angeles Department of Water and Power
111 North Hope Street
Los Angeles, CA 90012-2607

RE: Comprehensive Land and Water Management Plan for Long Valley and Little Round Valley

Dear Mr. Levine and Mr. Harasick:

On behalf of the Board of Supervisors of Mono County, I would like to sincerely thank the Los Angeles Department of Water and Power for its collaboration with the County, the Town of Mammoth Lakes and others to address issues related to the opening of LADWP-owned recreation sites in Mono County in light of the current COVID-19 situation. We appreciate LADWP's sensitivity and willingness to take steps to protect our visitors and residents from the uncontrolled spread of the disease by delaying the opening of and/or closing specified recreational sites in Mono County. Further, we hope that the Department and its staff are all weathering these difficult times without too much difficulty or loss.

It is in the spirit of collaboration and mutual interest that I write today to request an update on the status of LADWP's Long Valley lease project. Over the last year, I and other Mono County officials and local stakeholders have had very encouraging discussions with Department representatives that indicated major (and in our view, positive) changes in the scope and direction of the project.

Last May, Rich Harasick and I had an informal meeting in Mammoth Lakes at which he told me that the Department would abandon its proposal to offer ranch leases without any water (i.e., "waterless leases") to the ten lessees who have historically irrigated and stewarded the lands in Long Valley and Little Round Valley. The new or revised project, Mr. Harasick said, would instead reflect past irrigation practices, and would involve the development of a comprehensive, adaptive land and water management plan for those areas, including all required environmental review.

Subsequently, in July, Clarence Martin and LADWP consultant Austin Ewell held meetings in Mammoth Lakes with county staff and elected leaders, as well as local tribes and non-governmental organizations, to discuss the Department's plans for the Long Valley lease project. At these meetings, we were again assured by Mr. Martin and Mr. Ewell that the waterless lease proposal was not moving forward and that a comprehensive land and water management plan was to be developed. There were also encouraging discussions of this management plan being developed collaboratively with local government, ranchers/lessees, and other stakeholders

Since then, I and other county representatives have continued outreach to Department staff and consultants in an effort to move the new project and management plan forward. While we are hopeful regarding LADWP's commitment to sage-grouse conservation, we are concerned by the lack of demonstrated progress toward the new project and management plan. As we understand it, the first steps would be to rescind the August 15, 2018, Notice of Preparation (NOP) which the Department issued for the waterless lease project and to issue a new NOP for the comprehensive land and water management plan. To date, neither of these actions has occurred.

While we are all facing unprecedented challenges in this time of global pandemic and climate change, there are also opportunities to make substantive changes that could lead us to a better future. It remains my hope that together we can work toward a comprehensive plan for Long and Little Round Valleys that protects this precious watershed that is so important to us all.

Sincerely,

Stacy Corless
Chair, Mono County Board of Supervisors

Cc: Los Angeles Mayor Eric Garcetti
Cynthia McClain-Hill, Vice-Chair LADWP Board of Commissioners
Jill Banks Barad, LADWP Commissioner
Nicole Neeman Brady, LADWP Commissioner
Susana Reyes, LADWP Commissioner
Marty Adams, LADWP General Manager
Austin Ewell, Consultant to LADWP
Clarence Martin, LADWP Aqueduct Manager
Wade Crowfoot, California Natural Resources Agency
Charlton Bonham, California Department of Fish and Game
Charlotte Lange, Mono Lake Kutzedika
Ana Guerrero, Chief of Staff, Office of Mayor Eric Garcetti
Lauren Faber O'Conner, Chief Sustainability Officer, Office of Mayor Garcetti
Liz Crosson, Director of Infrastructure, Office of Mayor Garcetti
Nury Martinez, Los Angeles City Councilwoman and Chair of the Energy, Climate Change, and Environmental Justice Committee
Paul Sousa, United States Fish and Wildlife Service
Steve Nelson, United States Bureau of Land Management
Adam Perez, Deputy Manager of Aqueduct Operations
Keep Long Valley Green Coalition



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: CAO, Human Resources, County Counsel

TIME REQUIRED 10 minutes

PERSONS Dave Butters

SUBJECT Memorandum of Understanding and
Related Personnel Rule 330(C)
Amendment - Mono County
Probation Officers Association

**APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Proposed resolution approving and adopting Memorandum of Understanding between the County of Mono and the Mono County Probation Officers Association and related proposed resolution amending Personnel Rule 330(C) to clarify provisions regarding employee leave for volunteer firefighting purposes.

RECOMMENDED ACTION:

Adopt proposed resolutions. Provide any desired direction to staff.

FISCAL IMPACT:

The fiscal impact of the proposed Memorandum of Understanding is \$55,560 for FY 2019-2020, \$133,799 for FY 2020-2021, \$117,620 for FY 2021-2022, and \$131,049 for FY 2022-2023. The total fiscal impact over the term of this MOU is \$438,028.

CONTACT NAME: Dave Butters

PHONE/EMAIL: 760 924-1707 / dbutters@mono.ca.gov; afrievalt@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report MCPOA MOU
Resolution MOU
DPOA MOU
Appendix A to DPOA MOU - Matrix
Appendix B to DPOA MOU - Personnel Rules

[Resolution Personnel Rule 330\(C\)](#)

[Amended Personnel Rule 330\(C\)](#)

History

Time	Who	Approval
4/30/2020 11:30 AM	County Administrative Office	Yes
4/22/2020 6:12 PM	County Counsel	Yes
4/29/2020 4:35 PM	Finance	Yes



County of Mono

County Administrative Office

Robert Lawton
Acting County Administrative Officer

Dave Butters
Human Resources Director

To: Honorable Board of Supervisors

From: Dave Butters, Director of Human Resources

Date: May 5, 2020

Subject: Proposed MOU for the Mono County Probation Officers Association

Recommendation:

Adopt the proposed MOU with the Mono County Probation Officers Association (MCPOA).

Fiscal Impact:

The fiscal impact of this proposed Memorandum of Understanding is \$55,560 for FY 2019-2020, \$133,799 for FY 2020-2021, \$117,620 for FY 2021-2022, and \$131,049 for FY 2022-2023. The total fiscal impact over the term of this agreement is \$438,028.

Discussion:

Beginning in June 2019, Mono County and the MCPOA began negotiations for a new Memorandum of Understanding (MOU) defining the terms and conditions of employment. These negotiations concluded in February 2020. The previous MOU expired on June 30, 2019.

Members of the MCPOA negotiating team were Erin Van Kampen, Jazmin Barkley, Dylan Whitmore, and Amanda Wagner. Mono County was represented by Steve Barwick, Janet Dutcher, Stacey Simon, Anne Frievalt, and Dave Butters.

Subjects of these negotiations included reduction of long-term unfunded liabilities such as sick leave, as well as adjustments to base pay and step progression to respond to competitive employer compensation and improve retention and recruitment of employees. Changes to the model for medical insurance premiums will help reduce County costs while providing employees with affordable coverage options. This tentative agreement is for a 4-year term (July 1, 2019 through June 30, 2023).

A tentative agreement was reached between the negotiating teams, and MCPOA membership voted to approve the agreement on April 14, 2020. This agreement was structured to generally align with other County bargaining unit MOUs, although every bargaining unit still retains unique provisions and characteristics.

Some of the highlights of this agreement are:

- A 4.2% market equity adjustment to base pay effective July 1, 2019 and a 4.2% market equity adjustment to base pay effective July 1, 2020.
- COLA adjustments of 2% in each year of the agreement (2019-2022).
- Return to a 5-step pay matrix.
- Effective January 1, 2021, the County pays 95% of PERS Select medical plan premium or 80% of PERS Choice premium toward any other plan.
- Sick leave value of 25% upon separation for vested employees hired after January 1, 2020.

For questions, please call Dave Butters at 760-932-5413 or email dbutters@mono.ca.gov.



R20-__

**A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS ADOPTING AND APPROVING
MEMORANDUM OF UNDERSTANDING BETWEEN THE COUNTY OF MONO
AND THE MONO COUNTY PROBATION OFFICERS ASSOCIATION (MCPOA)**

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

WHEREAS, the County is required by the Meyers-Milias-Brown Act (sections 3500 et seq. of the Government Code) to meet and confer with recognized employee organizations before changing the terms and conditions of employment applicable to the employee classifications represented by those organizations; and

WHEREAS, County representatives and representatives of the employee bargaining unit known as the Mono County Probation Officers Association ("Association") met, conferred, and reached mutually acceptable terms for a proposed Memorandum of Understanding.

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that:

SECTION ONE: The proposed Memorandum of Understanding between the County of Mono and the Association, attached hereto and incorporated by this reference, effective for the period of July 1, 2019 through June 30, 2023 – is hereby ratified, adopted and approved.

SECTION TWO: The terms and conditions of employment set forth in the Memorandum of Understanding are hereby prescribed for the employees whose classifications are included in the MCPOA bargaining unit.

SECTION THREE: The Chair of the Board is authorized to sign the Memorandum of Understanding.

PASSED, APPROVED and ADOPTED this 5th day of May 2020, by the following vote, to wit:

AYES:

NOES:

ABSENT:

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32

ABSTAIN:

Stacy Corless, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

July 1, 2019 –
June 30, 2023

Memorandum of Understanding
between

COUNTY OF MONO

and

MONO COUNTY PROBATION
OFFICERS ASSOCIATION

COUNTY OF MONO
and the
MONO COUNTY PROBATION OFFICERS ASSOCIATION

Table of Contents

ARTICLE	1.	PARTIES, PURPOSES AND DEFINITIONS.....	3
ARTICLE	2.	TERM.....	5
ARTICLE	3.	RECOGNITION.....	5
ARTICLE	4.	ASSOCIATION RIGHTS.....	5
ARTICLE	5.	EMPLOYEE RIGHTS.....	5
ARTICLE	6.	HEALTH INSURANCE AND DISABILITY INSURANCE.....	6
ARTICLE	7.	DENTAL CARE PLAN.....	6
ARTICLE	8.	VISION CARE PLAN.....	6
ARTICLE	9.	CAFETERIA PLAN.....	7
ARTICLE	10.	401(a) PLAN.....	9
ARTICLE	11.	HEALTH BENEFITS FOR RETIREES AND POST-RETIREMENT BENEFICIARIES.....	10
ARTICLE	12.	VACATION LEAVE.....	11
ARTICLE	13.	SICK LEAVE.....	11
ARTICLE	14.	LONGEVITY COMPENSATION.....	12
ARTICLE	15.	ASSUMING DUTIES ENTAILING GREATER RESPONSIBILITY.....	13
ARTICLE	16.	RELEASE TIME.....	14
ARTICLE	17.	WORKSITE SAFETY.....	14
ARTICLE	18.	CALL-BACK – ON CALL.....	15
ARTICLE	19.	OVERTIME.....	16
ARTICLE	20.	PERS RETIREMENT BENEFITS AND CONTRIBUTIONS	17
ARTICLE	21.	WAGES.....	18
ARTICLE	22.	EDUCATION INCENTIVE PROGRAM.....	19
ARTICLE	23.	MEMBERSHIP DUES.....	19
ARTICLE	24.	MISCELLANEOUS PROVISIONS.....	20
ARTICLE	25.	NO-LOCKOUT AND NO-STRIKE CLAUSE.....	20
ARTICLE	26.	NON-DISCRIMINATION.....	21
ARTICLE	27.	MANAGEMENT RIGHTS.....	21
ARTICLE	28.	PERSONNEL RULE REVISIONS.....	22
ARTICLE	29.	BILINGUAL PAY.....	22
ARTICLE	30.	SPECIAL ASSIGNMENT PAY.....	23

ARTICLE 1. PARTIES, PURPOSES, AND DEFINITIONS

A. Parties

The parties to this Memorandum of Understanding (MOU) are: the County of Mono, acting by and through the Mono County Board of Supervisors; and, the Mono County Probation Officers Association (the Association).

B. Purposes

The purposes of this MOU are to provide for continuity of governmental operations and employment through harmonious relations, cooperation and understanding between County and Employees; to provide an established, orderly and fair means of resolving misunderstandings or differences which may arise between the parties concerning the subject matter of this MOU; to set forth the understanding reached by the Association and County as a result of good faith negotiations. The MOU requires the approval of the Mono County Board of Supervisors and the Association prior to its execution and implementation.

C. Definitions

The terms used in this MOU shall have the following definitions unless the terms are otherwise defined in specific Articles hereof:

- (1) "Association" means the employee bargaining unit (or "representation unit") known as the Deputy Probation Officers Association , which is defined below.
- (2) "Base Rate of Pay" means the Employee's current step hourly rate of pay as identified in Appendix "A."
- (3) "Call Back" occurs when an Employee is called into work at a time other than his or her regularly-scheduled work shift pursuant to paragraph A of Article 18 of this MOU. An extended shift is not a Call Back.
- (4) "Call Out" occurs when an Employee who is On Call is required to perform work within the Call Out assignment pursuant to paragraph B of Article 18.
- (5) "Compensatory Time Off" or "CTO" is time off in lieu of overtime pay. Unless otherwise provided, one and one-half (1 ½) hours of CTO is earned for each hour of overtime worked.
- (6) "Confidential Employee" means any Employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information contributing significantly to the development of management positions with respect to employer-employee

relations.

- (7) "County" means the County of Mono, a political subdivision of the State of California.
- (8) "Employee" means those full-time Mono County employees whose job classifications are included in the Association bargaining unit. Employees are covered by the terms of this MOU.
- (9) "Extended Shift" means that period of time during which an Employee remains working beyond their normally-scheduled shift, at the direction of their supervisor or Department Head.
- (10) "Deputy Probation Officers the Association)" means the recognized bargaining unit consisting of the classifications of Deputy Probation Officer I/II/III, Deputy Probation Officer IV, Deputy Probation Officer V, and Probation Aide I/II. The Association does not include the job classifications of Chief Probation Officer or any position that is, or becomes, an at-will position during the term of this MOU.
- (11) "FLSA-Exempt Employee" means an Employee whose employment is exempt from the payment of overtime under the federal Fair Labor Standards Act (FLSA) and any applicable state law.
- (12) "Health Care Benefits" means the medical, dental, and eye-care benefits provided to Employees and their dependents by County pursuant to this MOU.
- (13) "MOU" means this Memorandum of Understanding between the Association and the County.
- (14) "On Call" means that period of time during which an Employee who is not exempt from the Fair Labor Standards Act (FLSA) is assigned to be available for duty. During that period, the Employee has free use of his or her time with the exception that he or she is required to be available for duty by telephone or two-way radio during the entire period of the assignment.
- (15) "Post-Retirement Health Beneficiary" or PRHB means a former County Employee who, for purposes of Article 11 of this MOU:
 - was hired prior to or on January 1, 1986, retired at age fifty (50) or older and held permanent and continuous employment status with the County for at least five (5) years immediately preceding retirement;
 - was hired between January 1, 1986 and June 30, 1987, retired at age fifty (50) or older and held permanent and continuous employment status with the County for at least ten (10) years immediately preceding retirement;
 - was hired between July 1, 1987 and December 31, 1995, retired at age fifty (50) or older and held permanent and continuous employment status with the County for at least fifteen (15) years immediately preceding retirement;

- or
- was hired between January 1, 1996 and January 1, 2002, retired at age fifty-five (55) or older and held permanent and continuous employment status with the County for at least twenty (20) years immediately preceding retirement.

(16) “Regular Rate of Pay” means the Base Rate of Pay plus any additional amounts required by the Fair Labor Standards Act (FLSA) to be included in the regular rate and for which the Employee qualifies under this MOU.

(17) “Retiree” means a former County employee whom CalPERS considers to be a County retiree/annuitant under applicable law, but who is not a Post-Retirement Health Beneficiary as described in this MOU.

ARTICLE 2. TERM

This MOU shall be in effect from July 1, 2019 and shall remain in effect until 12:00 midnight on June 30, 2023.

ARTICLE 3. RECOGNITION

County recognizes the Association as the sole and exclusive representative for full-time employees of the Mono County Deputy Probation Officers Association, comprised of the classifications of Deputy Probation Officer I/II/III/IV/V and Probation Aide I/II.

ARTICLE 4. ASSOCIATION RIGHTS

- A. County recognizes all legal rights of all Employees covered by this MOU, including the rights to join and participate in the activities of the Association and to exercise all rights expressly and implicitly described in Section 3500 et seq. of the California Government Code; known as the Meyers-Milias-Brown Act (“MMBA”). County shall not intimidate, restrain, coerce, or discriminate against any Employee because of the exercise of any such rights.
- B. One (1) Association representative and each new Employee shall have the right to thirty (30) minutes paid release time to orient the new Employee regarding the MOU and the role of the Association.

ARTICLE 5. EMPLOYEE RIGHTS

Employees covered by this MOU shall have and enjoy all rights and benefits conferred by the Meyers-Milias-Brown Act (“MMBA”), the Public Safety Officers Procedural Bill of Rights Act (“POBR”) as applicable, other applicable state and federal laws, and by this MOU.

Notwithstanding the foregoing, any non-POBR covered Employee shall instead be subject to Article 5 (“Employee Rights”) of the Memorandum of Understanding between the County of Mono and the International Union of Operating Engineers, Local 39, AFL-CIO on behalf of the Mono County Public Employees (the “MCPE MOU”).

ARTICLE 6. HEALTH INSURANCE AND DISABILITY INSURANCE

A. Health Insurance

The County shall continue to pay only the statutory amount prescribed by Government Code section 22892 per Employee per month, directly to PERS, for medical insurance.

B. Disability Insurance

The County shall enroll Employees in the State Disability Insurance (SDI) program and shall pay all premiums.

If an Employee has filed a disability claim and is receiving disability benefits pursuant to the SDI program, the County shall continue paying:

- (1) Monthly contributions into the Cafeteria Plan based on the Employee’s applicable tier (See Article 9); and
- (2) The medical portion of Social Security.

C. Alternatively, if the Association desires its own disability insurance coverage, the County will contribute its current cost for SDI coverage toward such alternative coverage. If the Association exercises its option to secure its own disability insurance coverage, the County shall undertake or incur no duties or obligations with respect to securing and administering such separate coverage. The Association shall be solely and independently responsible for selecting, implementing and administering such disability insurance, including but not limited to making all required payments and submissions, and conducting all communications with Employees and others concerning and related to such coverage.

ARTICLE 7. DENTAL CARE PLAN

The County shall provide all Employees and their dependents with the County dental plan. The current County dental plan shall be the minimum base coverage.

ARTICLE 8. VISION CARE PLAN

The County shall provide all Employees and their dependents a vision care plan. The current vision care Plan C shall be the minimum base coverage.

ARTICLE 9. CAFETERIA PLAN

I. Up to and through December 31, 2020

- A. Up to and through December 31, 2020, the County will continue to contribute into the Cafeteria Plan for any full-time Employee (or part-time Employee hired prior to July 1, 2011) an amount exactly equal to the PERS Choice premium for the coverage tier in which the Employee is enrolled (i.e., single, two-party, or family), based on the Employee's state or county of residence, minus the statutory amount prescribed by Government Code section 22892 which the County will pay directly to PERS and also minus the amount specified below which shall be contributed by the Employee:

Employee Contribution

Single:	\$25.00/month
Two-Party:	\$50.00/month
Family:	\$100.00/month

In no event will the County pay an amount that would exceed the minimum amount necessary for the County to ensure coverage for the Employee or which would result in the Employee receiving cash back. The County's obligation to contribute any amount into the Cafeteria Plan is conditioned on the Employee authorizing a payroll deduction for their required contribution.

- B. Up to and through December 31, 2020, for any part-time Employee hired after September 1, 2011, who is enrolled in CalPERS medical insurance, the County will contribute into the Cafeteria Plan one of the following reduced percentages of the PERS Choice premium for the coverage tier in which the Employee is enrolled, minus the statutory amount prescribed by Government Code section 22892 paid by the County directly to PERS and also minus the Employee contribution specified above:

Less than .5 FTE:	0% (No County contribution)
.5 - .74 FTE:	50% of the PERS Choice Premium
.75 FTE - .89 FTE:	75% of the PERS Choice Premium

FTE status shall be based on the list of allocated positions maintained by the County Administrative Office; it shall not be based on actual hours worked in a given month. The additional monthly amount necessary for the medical coverage tier selected by a part-time Employee shall be contributed by that Employee through a payroll deduction. The County's obligation to contribute any amount into the Cafeteria Plan is conditioned on the Employee authorizing that payroll deduction. This subsection (B) shall also apply to any full-time Employee whose position changed to part-time status on the list of allocated positions after September 1, 2011, or who transferred to such a position after September

1, 2011 and shall remain in effect until such time as the Employee returns to a position allocated as full-time.

II. Commencing January 1, 2021

- A. Effective January 1, 2021, the County will contribute up to the following amounts, based on the coverage tier in which the Employee is enrolled, into the Cafeteria Plan on behalf of each Employee who is enrolled in CalPERS medical insurance, regardless of the plan in which the Employee is enrolled (i.e., PORAC, PERS Choice, PERS Select or PERS Care) *minus* the statutory amount prescribed by Government Code section 22892 which the County shall pay directly to PERS (the “Maximum County Contribution”):

Maximum County Contribution for Full-Time Employees (and Part-Time Employees hired prior to July 1, 2011):

Single:	Up to \$689.00 (minus statutory amount paid directly to PERS)
Two-Party:	Up to \$1378.00 (minus statutory amount paid directly to PERS)
Family:	Up to \$1791.00 (minus statutory amount paid directly to PERS)

Maximum County Contribution for Part-Time Employees hired on or after July 1, 2011:

Less than 0.5 FTE:	0% (no County Contribution)
0.5 FTE – 0.74 FTE:	50% of the Maximum County Contribution for the coverage tier in which the Employee is enrolled.
0.74 FTE – 0.89 FTE:	75% of the Maximum County Contribution for the coverage tier in which the Employee is enrolled.

- B. Commencing on January 1, 2021, and on each January 1 thereafter that this MOU is in effect, the amount of the Maximum County Contribution shall be adjusted by the average of the change in premium cost of the PORAC, PERS Choice, PERS Care and PERS Select insurance plans for the applicable coverage tier from the year just ended. In other words, if the premiums of those four plans for the family coverage tier increase by 10%, 5%, 3% and 0%, respectively, over the prior year, then on January 1, the amount of the County Contribution, plus the amount contributed to the County directly to PERS under Government Code section 22892, would increase by a total of 4.5%.
- C. Any Employee enrolled in CalPERS medical insurance with a premium that is less than the Maximum County Contribution for the coverage tier in which the Employee is enrolled, will receive as cash back an amount equal to fifty percent (50%) of the difference between the Maximum County Contribution and the actual premium, which is taxable income paid biweekly with the Employee’s regular salary.
- D. Employees who have, and attest annually in writing that they have, alternative minimum essential coverage (other than coverage through Mono County, coverage in the individual market or individual coverage through Covered California) for themselves and all individuals for whom they expect to claim a personal exemption deduction for

the tax year (“Tax Family”) will receive a payment of three hundred dollars (\$300) per month in lieu of the Maximum County Contribution. This amount will be pro-rated and paid biweekly with the Employee’s regular salary. In lieu payments are taxable. Notwithstanding anything to the contrary in this paragraph, if the County knows or has reason to know that an Employee or any individual in that Employee’s Tax Family does not have alternative minimal essential coverage, then no in-lieu payment shall be made and the Employee shall be required to enroll in CalPERS medical coverage.

ARTICLE 10. 401(a) PLAN

- A. Any Employee hired on or after January 1, 2002, shall not be eligible to earn or receive the Post-Retirement Health Benefits provided by Article 11, but shall instead be eligible to receive County contributions into an Internal Revenue Code Section 401(a) Plan established by the County, as described more fully below. Any Employee hired prior to January 1, 2002, may also elect to receive County contributions into a Section 401(a) Plan under this Article, by waiving and relinquishing any present or future rights to receive the Post-Retirement Health Benefits provided by Article 11.

- B. County shall continue to contribute into the Section 401(a) Plan an amount on behalf of each Employee electing to participate under this Article equal to the amount contributed by that Employee from his or her own pre-tax salary equal into one of the County’s Section 457 deferred compensation plans or into the 401(a) Plan directly (if made available to employee contributions) but not to exceed 3% of the Employee’s pre-tax salary. Accordingly, if an Employee contributes a total of 1-3% of his or her pre-tax salary to a 457 plan, then the dollar amount of the County’s 401(a) contribution would fully match the Employee’s 457 contribution; if an Employee contributes more than 3% of his or her pre-tax salary to a 457 plan, then the dollar amount of the County’s 401(a) contribution would only be equal to 3% (and not more) of the Employee’s pre- tax salary and would not fully match the Employee’s 457 contribution. The Employee may direct the investment of said contributions in accordance with the options or limitations provided by the 401(a) Plan. Each participating Employee shall vest -- that is, earn the right to withdraw – the County’s contributions into the 401(a) Plan on their behalf based on years of County service, as set forth more fully below.

- C. The 401(a) Plan implementing this Article shall provide the following schedule of vesting requirements for any participating Employee to earn and be eligible to withdraw or otherwise receive a portion (or in some cases all) of his or her total account value at the time of termination:

<u>Years of COUNTY Service</u>	<u>Portion of Account Value Vested</u>
Less than 1 year	0%
1 year plus 1 day to 2 years	10%
2 years plus 1 day to 3 years	20%

3 years plus 1 day to 4 years	40%
4 years plus 1 day to 5 years	60%
5 years plus 1 day but less than 6 years	80%
6 years	100%

- D. In addition to and notwithstanding the foregoing, Employee options for withdrawing, “rolling over,” and otherwise using account money -- and the tax consequences of such withdrawals and use – shall be subject to any legal requirements or limitations of Internal Revenue Code Section 401(a) and any other applicable laws with which the County and the Plan must comply.

ARTICLE 11. HEALTH BENEFITS FOR RETIREES AND POST-RETIREMENT HEALTH BENEFICIARIES

A. Retirees

Retirees hired on or after January 1, 2002, or who have waived their rights to Post-Retirement Health Benefits in exchange for County contributions to a 401(a) Plan under Article 10, who enroll in CalPERS medical insurance shall receive the statutory amount prescribed by Government Code section 22892 per month, which shall be paid directly by the County to PERS.

B. Post-Retirement Health Beneficiaries

(1) Medical: Post-Retirement Health Beneficiaries (PRHB) who enroll in CalPERS medical insurance shall receive a flexible credit allowance paid through the County’s Cafeteria Plan computed as follows:

- (a) If the PRHB retired between December 31, 2001, and July 1, 2011, and is enrolled in CalPERS medical insurance, then the amount of the flexible credit allowance shall be equal to the monthly amount of the PERS Choice premium for the residency and coverage tier in which the PRHB is enrolled minus the statutory amount prescribed by Government Code section 22892 per month paid by the County directly to PERS. **Cash back**: A PRHB qualifying under this subparagraph who is not enrolled in CalPERS medical insurance but provides the County with written proof of comparable insurance shall receive a flexible credit allowance of \$300 per month, provided they were receiving such a credit allowance at the time of their retirement and that such payment does not threaten the Cafeteria Plan’s compliance with applicable laws.
- (b) If the PRHB retired after July 1, 2011, and is enrolled in CalPERS medical insurance, then the amount of the flexible credit allowance shall be equal to the monthly amount of the PERS Choice premium for the residency and coverage tier in which the PRHB is enrolled minus the statutory amount prescribed by Government Code section 22892 per month paid by the County

directly to PERS and minus the same monthly amount that the PRHB was contributing toward their medical insurance premiums as an active employee immediately prior to retirement. For example, if an Employee was contributing \$50 per month toward medical insurance as an active employee at the time of retirement, then that same fixed dollar amount shall be deducted from the flexible credit allowance paid as a PRHB pursuant to this section. Under this formula, while the PERS Choice premium and the statutory amount prescribed by Government Code section 22892 will vary over time (based on the then-current amounts), the amount deducted therefrom based on what the PRHB was contributing as an active employee does not vary.

- (2) Dental and Vision: Post-Retirement Health Beneficiaries and one dependent (as defined in the dental and vision care insurance policies) shall be provided the same dental and vision benefits provided to Employees under Articles 7 and 8.

ARTICLE 12. VACATION LEAVE

A. Accrual

Vacation accrual rates for Employees shall be as provided in the Mono County Personnel Rules as may be amended or superseded.

B. Maximum Accrual

If an Employee's accumulated vacation hours exceed 350 at any time, then that Employee's vacation accrual will cease until their accrued vacation hours fall at or below 350 hours. Once the Employee's accumulated vacation hours fall at or below 350 hours, then their accrual of vacation will recommence for the remainder of the calendar year.

C. Compensation

Any Employee who has a minimum of 80 accrued vacation hours may, upon written request, be compensated for up to a maximum of 40 hours of accrued vacation time per calendar year, instead of taking that vacation time off.

ARTICLE 13. SICK LEAVE

- A. Employees shall accrue eight (8) hours of sick leave per month of full-time service.
- B. Employees may elect to use accrued leaves after sick leave or workers' compensation is exhausted.

C. Accrued Sick Leave – Employees Hired Before January 1, 2020

Employees hired before January 1, 2020, may be compensated for a maximum of one hundred and twenty (120) sick leave days (960 hours) upon separation from County as follows:

- (1) If the Employee has worked for County for less than five(5) years, no amount shall be paid for accrued sick leave.
- (2) If the Employee has worked for County for more than five (5) years, but less than ten (10) years, then the Employee shall be paid seventy-five percent (75%) of the dollar value of the accrued sickleave.
- (3) If the Employee has worked for County for more than ten (10) years, then the Employee shall be paid one hundred percent (100%) of the dollar value of the accrued sick leave.
- (4) If the Employee is terminated by reason of layoff, then the Employee shall be paid one hundred percent (100%) of the dollar value of the accrued sick leave, regardless of how long the Employee has worked for County.
- (5) The dollar value of the Employee’s accrued sick leave shall be based upon the Employee’s Base Rate of Pay on the date of termination.

D. Compensation for Accrued Sick Leave - Employees Hired After January 1, 2020

Employees hired after January 1, 2020, and who have worked for the County for more than five (5) years, may be compensated for a maximum of one hundred and twenty (120) sick leave days (960 hours) upon separation from County. The Employee shall be paid twenty-five percent (25%) of the dollar value of the accrued sick leave. The dollar value of the Employee’s accrued sick leave shall be based upon the Employee’s Base Rate of Pay on the date of termination.

E. Compensation for Accrued Sick Leave – Retirement Service Credit Option

If an Employee does not wish to cash out their sick leave upon retirement, the Employee may choose to convert any unused sick leave hours to service credit upon retirement.

ARTICLE 14. LONGEVITY COMPENSATION (Only applicable to employees hired before July 1, 2011)

Any Employee hired before July 1, 2011, shall receive longevity pay of 6.5% of base pay after 12

years of continuous County service. The total amount of longevity pay received by any Employee shall not exceed 6.5% of base pay (i.e., if the Employee currently receives 2.5% longevity, then after 12 years of service, that Employee shall receive an additional 4% longevity pay).

ARTICLE 15. ASSUMING DUTIES ENTAILING GREATER RESPONSIBILITY

A. Out-of-Class Pay

If an Employee assumes the duties of a position, other than that of Probation Chief, entailing greater responsibility than his or her presently assigned position, that Employee shall receive a five percent (5%) increase in pay, or the same rate of pay due the "A" step of the higher classification, whichever is higher, during the time the Employee carries out the other duties, when all of the following conditions occur:

- (1) The Employee received written direction to assume the other duties by the Probation Chief or designee;
- (2) In each assumption of duties entailing greater responsibility, the performance of such duties must be for a period of at least two (2) consecutive workdays; and
- (3) The position assumed has a job description in the most recent job classification and salary survey adopted by the County Board of Supervisors.

B. Acting Probation Chief Pay

If an Employee assumes the duties of Acting Probation Chief, that Employee shall receive a ten percent (10%) increase in pay during the time the Employee serves as Acting Chief, when all the following conditions occur:

- (1) The Probation Chief appoints the Employee, in writing, to serve as Acting Probation Chief for a limited period of time described in the written appointment;
- (2) The Probation Chief has not retained any job responsibilities or functions during the period of appointment (i.e., the Chief is not consulting with staff, answering emails or performing any job-related functions); and
- (3) In each assumption of the duties of Acting Probation Chief, the performance of such duties must be for a period of at least two (2) consecutive workdays.

C. Pursuant to Government Code Section 20480, no Employee may assume the duties of

a position entailing greater responsibility, or serve as Acting Probation Chief, for more than 960 hours in any fiscal year.

ARTICLE 16. RELEASE TIME

- A. Chief Stewards shall have reasonable time off with pay for Association matters (not to exceed a total of seven (7) persons). Chief Stewards shall provide management two (2) weeks' notice prior to taking time off.
- B. Association members may attend semi-annual Association membership meetings during working hours without loss of pay provided:
 - (1) Attendance is verified by signature roster, prepared and certified by the Association, a copy of which shall be supplied to the County upon request.
 - (2) Attendance during working hours without loss of pay will be limited to two (2) hours per meeting.
 - (3) The Employee's absence from work will not result in the lack of minimum coverage of office functions in the Employee's office as determined by the Employee's Department Head.

ARTICLE 17. WORKSITE SAFETY

- A. Safety Equipment
 - (1) County shall purchase or replace the following minimum issue of such equipment for Employees requiring such equipment for health and safety or job requirement purposes:
 - (a) firearm (40 caliber/semi-automatic, 9 mm or equivalent equipped with two additional ammunition magazines);
 - (b) firearm holster;
 - (c) sufficient ammunition for work and range qualifications;
 - (d) ear protection for range qualifications;
 - (e) eye protection for range qualifications;
 - (f) duty/work belt;
 - (g) bullet-proof vest;
 - (h) OC pepper spray and holder;
 - (i) handcuffs and handcuff holder;
 - (j) transport belt;
 - (k) ankle cuffs;
 - (l) puncture-proof search gloves;
 - (m) flashlight;

- (n) field attire (e.g., jacket or shirt) to identify covered employee as a probation officer;
- (o) first aid/AIDS protection kits for Probation Department vehicles;
- (p) two-way radios for Probation Department vehicles (in order for officers to be in contact with dispatch)

Additionally, in the discretion of the Chief, Employees may be supplied with an ASP baton and/or taser.

- (2) Safety equipment shall remain the property of County and shall be properly inventoried. Equipment shall be used and/or worn by Employees whenever engaged in tasks for which such equipment is needed or intended. Employees shall return assigned equipment upon termination from County employment. Previously issued equipment shall be returned by the Employee to whom it was issued prior to the assignment of replacement equipment. Employees shall be responsible for the care and maintenance of all issued safety equipment and for the cost of replacement of lost equipment.

B. Worksite Inspection

County shall provide reasonable safety programs and annual onsite safety inspections in order to assure safe worksites for County employees. The Probation Department Head shall have the responsibility for scheduling the safety programs and annual on-site worksite inspections. Employees may file written complaints relating to the safety of worksites. Written complaints shall be filed with the Probation Department Head and copies shall be transmitted by Employees who file them to Union. Should the complaint be unresolved at the Probation Department Head level, an appeal of the matter shall be heard by the Worksite Safety Committee, which shall work with the Employee(s), Probation Department Head, supervisor(s) and other Association and management representatives to resolve the matter.

The Worksite Safety Committee will be established as a standing Committee, but will meet as the need arises, and will consist of County's designated Risk Manager, one (1) other manager designated by County and two (2) representatives designated by Association.

ARTICLE 18. CALL-BACK – ON CALL

A. Call Back

An Employee who is called in to work at any time other than his or her normal working hours shall be paid for a minimum of two (2) hours of overtime. Should the duration of the call back exceed two (2) hours, the Employee will be paid at the overtime rate for

actual time worked. The provisions of this Article will not apply to extended shifts.

B. On Call

- (1) On call status shall be assigned by the Department Head or designee and paid at the rate of three dollars (\$3.00) per hour for the duration of the on-call period. No on-call period shall be less than twelve (12) hours in duration.
- (2) A two (2) hour minimum shall be paid at the overtime rate to an Employee who is called out while assigned on-call duty. An Employee is called out when the Employee is required to perform any work that is within the call-out assignment, including telephone counseling or other county business conducted by telephone which does not require the Employee to leave the Employee's residence or location. If the Employee is called out more than one time during the initial two-hour period, such call out(s) are included in the initial two-hour period and no additional compensation is owed.
- (3) No Employee, unless mutually agreed to, shall have the hours of his or her normally scheduled shift reduced as a result of a call out.

ARTICLE 19. OVERTIME (Not applicable to FLSA-exempt Employees)

A. Calculation of Overtime

For time actually worked in excess of forty (40) hours per week, Employees shall be paid overtime in accordance with Fair Labor Standards Act (FLSA). Accordingly, and notwithstanding any contrary provision of the County Code or personnel rules, use of any form of leave or compensatory time off (CTO) during a work week shall NOT be counted as hours actually worked for purposes of determining whether that Employee has worked more than 40 hours that week..

Any Employee who actually works over forty (40) hours in a workweek may elect to be credited back any CTO or leave time taken during that workweek prior to knowing that they would actually work more than forty (40) hours. If the Employee does not opt for such a credit, they shall be paid straight time for such CTO or leave time utilized.

B. Accumulation of Compensatory Time

- (1) Employees may accumulate up to one hundred and twenty (120) hours of CTO, which may be utilized with the permission of the Department Head.
- (2) At the time CTO is earned, the Employee must elect whether the time will be used as CTO or cashed out. Once the Employee makes the election, it cannot be

changed.

C. Holiday Overtime Pay

Employees who work more than eight (8) hours on designated County holidays will be paid overtime for those hours in excess of eight (8) hours at two (2) times the regular rate.

D. Travel Time

Generally, travel time to and from work does not constitute hours worked. This is true whether the Employee works at a fixed location or at different job sites. However, time spent in travel during the workday is counted as hours worked when it is related to the Employee's job. Further, travel time that occurs in addition to regular working hours is considered hours worked if it is performed pursuant to County's instructions. All such travel time shall be considered "hours worked", whether or not the Employee is operating a vehicle or riding as a passenger. However, in any work week in which such travel occurs, management may reduce the traveling Employee's regular work hours in order to avoid or minimize overtime for that week. For example, if an Employee travels eight hours on a Sunday as a passenger to attend a seminar, that time will be counted as hours worked, but management may reduce the Employee's regular work hours later in the same work week by eight hours, so that no overtime is owed as a result of the travel.

ARTICLE 20. PERS RETIREMENT BENEFITS AND CONTRIBUTIONS

A. The County shall continue its participation in the California Public Employees' Retirement System ("CalPERS"). Benefits and contributions shall continue to be as provided in the County's contract with CalPERS, as summarized below. In the event of an inconsistency between the County's contract and the below summary, the contract shall govern.

- Retirement Tier 1 – Employees hired on or before June 30, 2004, Classic Members as defined by CalPERS, receive the 3% @ 50 retirement formula, highest twelve (12) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, Unused Sick Leave Option, and a two percent (2.0%) retirement Cost of Living Adjustment (COLA). These Employees pay the entire CalPERS employee contribution.
- Retirement Tier 2 – Employees hired between July 1, 2004 and December 31, 2012, also Classic Members as defined by CalPERS, receive the 3% @ 50 retirement formula, highest twelve (12) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, Unused Sick Leave Option, and a two percent (2.0%) retirement Cost of Living Adjustment (COLA). These Employees pay the entire CalPERS employee contribution.
- Retirement Tier 3 – Employees hired on or after to January 1, 2013, or New Members as defined by CalPERS, (except those hired within six months of separation from employment with a public employer with pension system reciprocity, who are

eligible for the retirement plan in effect on December 31, 2012 (Retirement Tier 2)), receive the 2.7% @ 57 retirement formula and highest thirty-six (36) month average final compensation period, as mandated by the Public Employees' Pension Reform Act of 2013 ("PEPRA"), the Fourth Level of the 1959 Survivor's Benefit, Unused Sick Leave Option, and a two percent (2.0%) retirement Cost of Living Adjustment (COLA). These Employees pay half of the total normal cost of the retirement plan as determined annually by CalPERS.

- B. The County shall continue to implement the IRS 414H2 program for Employees in order to facilitate, and provide for tax deferred payment of, the Employees' PERS contributions.

ARTICLE 21. WAGES

- A. Effective July 1, 2019, Employees shall receive an equity adjustment of 4.2 % of their Base Rate of Pay.
- B. Effective July 1, 2019, Employees shall receive a cost of living adjustment (COLA) of two percent (2%) of their Base Rate of Pay.
- C. Effective July 1, 2020, Employees shall receive an additional equity adjustment of 4.2% of their Base Rate of Pay.
- D. Effective July 1, 2020, Employees shall receive a cost of living adjustment (COLA) of two percent (2%) of their Base Rate of Pay.
- E. Effective July 1, 2021, Employees shall receive a cost of living adjustment (COLA) of two percent (2%) of their Base Rate of Pay.
- F. Effective July 1, 2022, Employees shall receive a cost of living adjustment (COLA) of two percent (2%) of their Base Rate of Pay.
- G. The salary schedule shall consist of five (5) steps, each step equivalent to five percent (5%) above the prior step, but not to exceed the top range for the position identified in Appendix A. Advancement of steps shall be automatic upon the Employee's anniversary date and a satisfactory annual evaluation. Employees now at a half-step (e.g., AA, BB) shall advance to the next full step on their first anniversary date and to the next full step thereafter. No time worked while step increases were frozen pursuant to a previous MOU shall be counted for purposes of determining any step increases provided by this MOU.
- H. All Employees will utilize direct deposit of payroll checks.

ARTICLE 22. EDUCATION INCENTIVE PROGRAM

- A. Employees who wish to enroll in job-related or promotion-oriented courses shall be reimbursed by County for allowable expenses related to the courses (which includes courses for certifications, licensures, CEU's, and online courses) in an amount not to exceed seven hundred dollars (\$700.00) per calendar year. Allowable expenses shall be actually incurred, shall include tuition costs and out-of-pocket expenses for required course material and textbooks, and shall be subject to the following:
 - (1) Courses must be taken at or by correspondence from an accredited institution if comparable courses are not offered in local schools, or if the work assignment of the individual is such that it does not permit regular classroom attendance.
 - (2) Employees will not be granted time off from their regular work schedule to attend such courses, unless approved by the County Administrative Officer.
 - (3) Approval for the educational assistance program shall be at the discretion of the County Administrative Officer, who will determine whether or not each specific course is job-related or promotion-oriented. The County Administrative Officer will obtain and consider the recommendation of the Employee's Department Head in each case. The County Administrative Officer's approval shall not be unreasonably withheld. Such approval shall be obtained by the Employee prior to enrollment. A copy of the written approval shall be sent by the County Administrative Officer to the Auditor's Office, the Employee's Department Head, and the Employee.
 - (4) Required course material and textbooks may be retained by the Employee upon satisfactory completion of the course.
- B. Reimbursement shall be made to the Employee within fifteen (15) calendar days after presentation to the Auditor's Office of appropriate receipts and proof of completion of the course with a minimum grade of "C" or its equivalent.

ARTICLE 23. MEMBERSHIP DUES

- A. Upon notification to the County by the Association that an Employee has elected to participate in the Union, the County will deduct Union dues from Employees' paychecks as directed by Union and transmit such dues to the Union monthly.
- B. The amount of membership dues shall be set by the Union. In the event of a change in the amount of dues, the Union shall promptly notify the County in writing of the new amount and the County will implement the new dues as soon as reasonably practicable.
- C. Under no circumstances is membership in the Union a condition of County employment.

- D. Union shall defend, indemnify and hold County harmless from any and all claims against County resulting from or arising out of the provisions of this Article, or the County's implementation thereof, except where it is determined that County has acted intentionally or with malice or actual fraud.

ARTICLE 24. MISCELLANEOUS PROVISIONS

A. Entire Agreement

This MOU contains all the covenants, stipulations and provisions agreed by the parties. All items relating to wages, hours and other terms and conditions of employment not covered by this MOU shall remain the same for the term of this MOU. Therefore, except by mutual agreement of the parties or as specifically provided otherwise herein, for the life of the MOU, neither party shall be compelled to bargain with the other concerning any mandatory bargaining issue whether or not the issue was specifically bargained for prior to the execution of the MOU. There shall be no changes to the Personnel Rules which affect negotiable wages, hours, terms or conditions of employment without compliance with the Myers-Milias Brown Act's meet-and-confer requirements. This MOU shall remain in full force and effect until a new MOU is ratified or the County imposes its last, best and final proposal.

B. Work Schedules

Employees will be assigned to a "4-10", "5-8" or "9-80" work schedule, as approved by the Probation Chief. The work schedule will generally fall between Monday through Friday. If an Employee works on a weekend, that Employee shall not be entitled to overtime pay unless they have worked more than 40 hours in that workweek.

C. Severability

If any Article or Section of this MOU is held invalid by operation of law, or by any tribunal of competent jurisdiction, or if compliance with or any enforcement of any Article or Section should be restrained by such tribunal, the remainder of this MOU shall not be affected thereby, and the parties may, if they agree, enter into collective bargaining negotiations for the sole purpose of arriving at a mutually satisfactory replacement for such Article or Section.

ARTICLE 25. NO-LOCKOUT AND NO-STRIKE CLAUSE

During the term of this MOU, County agrees that it will not lock out Employees; and Association agrees that it will not engage in, encourage or approve any strike, slowdown or other work stoppage. Association will take whatever lawful steps are necessary to prevent any interruption of work in violation of this Article, recognizing with County that all matters of controversy within

the scope of this MOU shall be settled by established grievance procedure.

ARTICLE 26. NON-DISCRIMINATION

- A. The County recognizes all legal rights of all Employees, including the right to join and participate in the activities of the Union, and to exercise all rights expressly and implicitly described in Section 3500 et seq. of the California Government Code, and the Meyers-Milias-Brown Act. The County shall not intimidate, restrain, coerce, or discriminate against any Employee because of the exercise of any such rights.
- B. No member, official, or representative of Union shall in any way suffer any type of unlawful discrimination in connection with continued employment, promotion or otherwise by virtue of membership in or representation of Association.
- C. The provisions of this MOU shall apply to all Employees without discrimination because of race, religious creed, age, color, ancestry, national origin, sex, gender, gender identity, gender expression, sexual orientation, disability, genetic information, medical condition, marital status, military status or veteran status. In addition, the County shall not retaliate because of Employee's opposition to a practice the Employee reasonably believes to constitute employment discrimination or harassment or because of the Employee's participation in an employment investigation, proceeding, hearing or legitimate employee organization activities. Employees who believe they have been harassed, discriminated against, or retaliated against, should report that conduct to the County and the County will investigate those complaints.
- D. The parties to this MOU agree to comply with all applicable state and federal non-discrimination laws.

ARTICLE 27. MANAGEMENT RIGHTS

- A. All management rights and functions, except those which are expressly abridged by this MOU, are expressly reserved by County. County may act by and through its County Administrator in exercising any management rights or powers with respect to an Employee, including but not limited to any rights or powers otherwise conferred by the County Code or County Personnel Policies on any department head or appointing authority. In the event of a conflict between the County Administrator and an Employee's department head or appointing authority, the County Administrator's decision shall prevail.
- B. The rights of County include, but are not limited to, the exclusive right to determine the mission of its constituent departments, commissions and boards; set standards of service; determine the procedures and standards of selection for employment and promotion; train, direct and assign its employees; take disciplinary action; relieve its employees from duty because of lack of work or for other reasons not prohibited or in conflict with State or

Federal law; maintain the efficiency of County operation; determine the methods, means and personnel by which County operations are to be conducted; determine the content of job classifications; take all necessary and lawful actions to carry out its mission in emergencies; and exercise complete control and discretion over its organization and the technology of performing its work. County has the right to make rules and regulations pertaining to Employees, so long as such rules and regulations do not violate this MOU or are prohibited or in conflict with State or Federal law.

- C. County shall continue to exercise the authority vested in it by County Code and Personnel Rules & Policies, as they may be amended from time to time. The explicit provisions of this MOU, however, constitute the negotiated agreements between the parties and shall prevail in all terms and conditions as agreed between the parties.
- D. Nothing herein may be construed to limit the ability of the parties to voluntarily consult on any matter outside the scope of representation.

ARTICLE 28. PERSONNEL RULE REVISIONS

Association agrees to the revised personnel rules attached to this MOU as Appendix B, which revisions shall supersede the provisions previously agreed upon by Association and County. Notwithstanding any other provision of this MOU, the parties agree that County may during the term of this MOU propose revisions to such rules and/or additional personnel rules, provided that County allows an appropriate opportunity for affected employees and their bargaining units to “meet-and-confer” in compliance with the Meyers-Milias-Brown Act. Association agrees that once the County has duly adopted any such new and /or revised personnel rules, such rules shall apply to all Employees.

ARTICLE 29. BILINGUAL PAY

- A. County shall provide two tiers of bilingual pay based on the degree of fluency needed by the County and demonstrated by an Eligible employee. Bilingual pay for the tier requiring the highest level of fluency (“Tier 1”) will be \$250 per month, and bilingual pay for the tier requiring the lower level of fluency (“Tier 2”) will be \$125 per month. The County shall determine the level of fluency required for each tier.
- B. The County shall determine its needs for such bilingual communication skills, including which positions qualify for pay under this paragraph and which specific languages other than English are needed for such positions. The County may also require testing of bilingual fluency as it deems desirable, as a prerequisite for being eligible to receive bilingual pay. All other things being equal in offices where the County determines that only one bilingual person is necessary, but multiple persons in that office possess the needed bilingual skills and desire bilingual pay, then the County shall equitably rotate

bilingual assignments among those persons so that each has an opportunity to earn bilingual pay during the period of such assignment.

ARTICLE 30. SPECIAL ASSIGNMENT PAY

Up to one (1) Deputy Probation Officer assigned as a Firearms Instructor shall receive an additional two and a half percent (2.5%) of his/her Base Rate of Pay.

EXECUTION

In witness thereof, the parties hereto, acting by and through their duly authorized representatives, have executed this Memorandum of Understanding.

For the County of Mono

For the Association

Robert Lawton
Acting County Administrative Officer

Erin Van Kampen
Association Negotiating Member

Dave Butters
Human Resources Director

Jazmin Barkley
Association Negotiating Member

Stacey Simon
County Counsel

Dylan Whitmore
Association Negotiating Member

Janet Dutcher
Director of Finance

Amanda Wagner
Association Negotiating Member

Appendix A

MCPOA Pay Matrix Effective 07/01/2019						
Grade	Pay Rate	A	B	C	D	E
47	Annual	40,361	42,379	44,498	46,723	49,059
	Hrly	19.4045	20.3747	21.3934	22.4631	23.5863
51	Annual	46,250	48,563	50,991	53,540	56,217
	Hrly	22.2356	23.3474	24.5148	25.7405	27.0275
55	Annual	51,051	53,604	56,284	59,098	62,053
	Hrly	24.5440	25.7712	27.0597	28.4127	29.8333
59	Annual	56,351	59,169	62,127	65,234	68,495
	Hrly	27.0919	28.4465	29.8689	31.3623	32.9304
63	Annual	62,201	65,311	68,577	72,006	75,606
	Hrly	29.9044	31.3997	32.9696	34.6181	36.3490
65	Annual	65,350	68,618	72,049	75,651	79,434
	Hrly	31.4184	32.9893	34.6387	36.3707	38.1892
67	Annual	68,659	72,091	75,696	79,481	83,455
	Hrly	33.0089	34.6594	36.3923	38.2119	40.1225
69	Annual	72,134	75,741	79,528	83,505	87,680
	Hrly	34.6800	36.4140	38.2347	40.1464	42.1537

Appendix A

MCPOA Pay Matrix Effective 07/01/2020

Grade	Pay Rate	A	B	C	D	E
47	Annual	42,863	45,007	47,257	49,620	52,101
	Hrly	20.6074	21.6378	22.7197	23.8556	25.0484
51	Annual	49,118	51,573	54,152	56,860	59,703
	Hrly	23.6142	24.7949	26.0346	27.3364	28.7032
55	Annual	54,217	56,927	59,774	62,762	65,901
	Hrly	26.0656	27.3689	28.7374	30.1742	31.6829
59	Annual	59,845	62,837	65,979	69,278	72,742
	Hrly	28.7716	30.2102	31.7207	33.3067	34.9720
63	Annual	66,058	69,360	72,828	76,470	80,293
	Hrly	31.7585	33.3464	35.0137	36.7644	38.6026
65	Annual	69,402	72,872	76,515	80,341	84,358
	Hrly	33.3662	35.0345	36.7863	38.6256	40.5569
67	Annual	72,915	76,561	80,389	84,408	88,629
	Hrly	35.0554	36.8082	38.6486	40.5810	42.6100
69	Annual	76,607	80,437	84,459	88,682	93,116
	Hrly	36.8301	38.6716	40.6051	42.6354	44.7672

Appendix A

MCPOA Pay Matrix Effective 07/01/2021

Grade	Pay Rate	A	B	C	D	E
47	Annual	43,720	45,906	48,202	50,612	53,142
	Hrly	21.0194	22.0703	23.1738	24.3325	25.5492
51	Annual	50,100	52,605	55,235	57,997	60,897
	Hrly	24.0865	25.2908	26.5553	27.8831	29.2773
55	Annual	55,301	58,066	60,969	64,018	67,219
	Hrly	26.5870	27.9163	29.3121	30.7777	32.3166
59	Annual	61,042	64,094	67,299	70,664	74,197
	Hrly	29.3470	30.8144	32.3551	33.9728	35.6715
63	Annual	67,379	70,748	74,285	77,999	81,899
	Hrly	32.3936	34.0133	35.7140	37.4997	39.3746
65	Annual	70,790	74,329	78,046	81,948	86,045
	Hrly	34.0335	35.7352	37.5220	39.3981	41.3680
67	Annual	74,374	78,092	81,997	86,097	90,401
	Hrly	35.7565	37.5443	39.4215	41.3926	43.4622
69	Annual	78,139	82,046	86,148	90,455	94,978
	Hrly	37.5667	39.4450	41.4173	43.4881	45.6625

Appendix A

MCPOA Pay Matrix Effective 07/01/2022

Grade	Pay Rate	A	B	C	D	E
47	Annual	44,594	46,824	49,165	51,624	54,205
	Hrly	21.4396	22.5116	23.6372	24.8190	26.0600
51	Annual	51,102	53,657	56,340	59,157	62,115
	Hrly	24.5682	25.7966	27.0865	28.4408	29.8628
55	Annual	56,407	59,227	62,189	65,298	68,563
	Hrly	27.1187	28.4747	29.8984	31.3933	32.9630
59	Annual	62,263	65,376	68,645	72,077	75,681
	Hrly	29.9340	31.4307	33.0022	34.6523	36.3850
63	Annual	68,726	72,163	75,771	79,559	83,537
	Hrly	33.0415	34.6936	36.4283	38.2497	40.1622
65	Annual	72,206	75,816	79,607	83,587	87,766
	Hrly	34.7143	36.4500	38.2725	40.1861	42.1954
67	Annual	75,861	79,654	83,637	87,819	92,210
	Hrly	36.4717	38.2952	40.2100	42.2205	44.3315
69	Annual	79,702	83,687	87,871	92,264	96,878
	Hrly	38.3180	40.2339	42.2456	44.3579	46.5758

APPENDIX B

*TO MEMORANDUM OF UNDERSTANDING
BETWEEN COUNTY OF MONO AND
MONO COUNTY PROBATION OFFICERS ASSOCIATION
APPROVED MAY 5, 2020*

MONO COUNTY PERSONNEL SYSTEM [DPO]

- 010 Short Title**
- 020 Application**
- 030 No Contract Created**
- 040 Right to Amend, Delete or Suspend**
- 050 Definitions**
- 060 Classification and Reclassification**
- 070 Salary Plan**
- 080 Salary Upon Hire**
- 090 Salary Step Advancement**
- 100 Salary on Promotion**
- 110 Salary on Reclassification**
- 120 Salary Upon Demotion**
- 130 Salary Upon Transfer**
- 140 Salary Placement for Emergency, Seasonal, Limited Term, and Temporary Employees**
- 150 Recruitment**
- 160 Examination Process**
- 170 Selection Process and Appointments**
- 180 Probation**
- 190 Transfers**
- 200 Performance Evaluation, Step Increase and Performance Pay**
- 210 Hours of Work**
- 220 Overtime**
- 230 Compensatory Time**
- 240 Payroll Periods**
- 250 Attendance Records and Reports**
- 260 Vacation**
- 270 Sick Leave**
- 280 Family Medical Care Leave**
- 290 Leave of Absence Due to Death in Family**
- 300 Leave of Absence Due to Critical Illness in Family**
- 310 Military Leave of Absence**
- 320 Jury Duty Leave**
- 330 Miscellaneous Leave**
- 340 Pregnancy Disability Leave**
- 350 Voting Leave**

360	Administrative Leave
370	Leave of Absence Without Pay
380	Employee Standards of Conduct
390	Discrimination Prohibited
400	Retaliation Prohibited
410	Anti-Harassment Policy
420	Investigative and Corrective Action for Complaints of Discrimination and/or Discriminatory Harassment
430	Anti-Violence in the Workplace Policy
440	Improper Political Activity
450	Outside Employment/Restrictions
460	Drug and Alcohol Policy
470	Computer/Electronic Mail/Voice Mail/Internet Policy
480	Job Abandonment
490	Disciplinary Action – General
500	Disciplinary Action - Authority
510	Disciplinary Action – Types
520	Disciplinary Action – Grounds
530	Disciplinary Action – Effective Date
540	Personnel Appeals Board
550	Personnel Appeals Board – Appeal Procedure
560	Grievance – Definitions
570	Grievance - General Rules
580	Grievance – Procedure
590	Grievance – Confidentiality
600	Layoff
610	Personnel Records
620	Travel
630	Travel Authorization
640	Travel Reimbursement
650	Travel Advance
660	Travel Claim Procedure
670	Employer/Employee Relations Policy

010 Short Title

These Personnel Rules, Policies & Procedures shall be known as the “Mono County Personnel System.”

020 Application

The provisions of this Personnel System apply to all County employees whose positions are represented by the Mono County Probation Officers Association (MCPOA) bargaining unit unless a specific policy and/or procedure indicates otherwise. Exceptions to the application of this chapter are as follows:

A. If a provision of this chapter is in conflict with a provision of an applicable collective bargaining agreement negotiated between the County and a recognized employee organization, to the extent of such conflict, the provision of the bargaining agreement shall be controlling unless the provision in this chapter has been negotiated more recently.

B. Should a conflict exist between the provisions of this chapter and any state or federal law, the provisions of such state or federal law shall prevail.

030 No Contract Created

No provision in this chapter creates a contract of employment, expressed or implied, or any rights in the nature of a contract.

040 Right to Amend, Delete or Suspend

Any provision of this chapter may be amended by adding to, deleting or changing the provision, by action of the Board of Supervisors. Any provision may be suspended by action of the Board of Supervisors. The County will not take any action to amend, delete, or suspend a provision of this chapter without first meeting and conferring with the majority representatives of affected bargaining units. The County Administrative Officer (CAO) may issue administrative policies and procedures in addition to the rules set forth in this chapter that are not inconsistent with or conflict with the provisions of this chapter or any collective bargaining agreement. This chapter may be amended by the Board of Supervisors to add any policy or procedure so issued.

050 Definitions

The following terms as used in this chapter shall, unless the context indicates otherwise, have the respective meanings set forth in this section:

1. Administrative Leave. Special leave which may be approved by the County Administrative Officer, or the Board of Supervisors, which temporarily relieves an employee from being present at work. This leave shall be granted to achieve a legitimate business purpose of the County. This leave shall be granted for a specified period of time.
2. Allocation. The official assignment of the position(s) to a designated class.
3. Anniversary date. The date recurring yearly upon an employee’s most recent permanent appointment, including reclassifications, promotions and demotions.

4. Applicant. A person who has timely submitted all the required documentation for an examination.
5. Appointing Authority. The person(s) having authority to appoint or to remove persons from positions in the County service or a subordinate to whom this authority has been delegated. This authority is subject to approval or ratification by the County Administrative Officer or his or her designee.
6. Appointment. The conditional offer of and acceptance by a candidate to a position in the County service. Appointments are described in Section 170.
7. At-Will Employee. Employees expressly designated as “At-Will” by the Board of Supervisors. It also includes emergency, limited term, retired annuitants, seasonal and temporary employees. At-will employees serve at the pleasure of the appointing authority and can be removed without cause or right of appeal.
8. Board of Supervisors. The Board of Supervisors of Mono County.
9. Business Days. Calendar days exclusive of Saturdays, Sundays, legal holidays, and County holidays.
10. Certification. The Human Resources Director’s transmittal to a hiring department of names of available candidates for employment from a list of eligible’ s in the manner prescribed in these Rules.
11. Classification Plan. An orderly arrangement of titles and descriptions of separate and distinct classes in competitive civil service.
12. Continuous Service. Permanent employment with the County without interruption except for authorized absences or absences to serve in the armed forces of the United States.
13. County. The County of Mono, a political subdivision of the State of California; also known as “Mono County.”
14. County Administrative Officer (CAO). This position is responsible to the Board of Supervisors for the proper and efficient administration of all County offices, departments, institutions, and special districts under the jurisdiction of the Board of Supervisors. The Board of Supervisors and its members have delegated administrative supervision over County governmental activities to the County Administrative Officer and shall, except for the purposes of normal inquiry, not intervene or detract from the delegation. The general administrative responsibilities of this position are outlined in Section 2.84.060 of the Mono County Code. The person who fills this position is appointed by, and serves at the will and pleasure of, the Board of Supervisors.
15. Day. A day shall be an 8-hour calendar day unless otherwise specified. A working or business day shall be any day that the County is regularly open for business.
16. Demotion. A change of status of an employee from a position in one classification to a position in another classification with lesser duties and/or responsibilities, and a lower salary range. A demotion may be voluntary or involuntary. The demoted employee’s anniversary date shall become the effective date of the demotion.

17. Department Head. The head of an established office or department including elected officers who head such an office or department. Unless specifically excluded all Department Heads have appointing authority.
18. Discharge. Separation from employment as a disciplinary measure or for failure to maintain requirements of minimum qualifications.
19. Discipline. Oral reprimand, written reprimand, suspension without pay, demotion, or dismissal of an employee.
20. Dismissal. Termination of a permanent full-time or permanent part-time employee for cause.
21. Domestic Partner. A person who is in a committed relationship with a County employee and has established a domestic partnership pursuant to California Family Code Section 297, and as that section may be amended from time to time.
22. Eligible List. Any of the lists of names of persons who have been found qualified through suitable examination for employment in a specific class or position in the competitive civil service arranged in rank order.
23. Emergency. An unforeseen circumstance requiring immediate action, a sudden unexpected happening, an unforeseen occurrence or condition, a pressing necessity.
24. Emergency Employee. A person meeting the minimum qualifications for the job who is employed without going through the recruitment and selection process because of an emergency. Emergency employees serve at-will for a maximum of 30 consecutive working days and do not receive benefits unless required by law.
25. Employee. Any person holding a position of employment with the County which has been duly established by ordinance or resolution of the Board of Supervisors. This includes appointed Department Heads and appointed officers. It excludes elected Department Heads and elected officials.
26. Full-Time Employee. Shall mean an employee employed in one (1) or more regular or limited term positions whose normally assigned work hours equal to those of a full workweek or work period as described hereinafter.
27. Hard to Fill. A determination made by the CAO when no qualified applications have been filed for an advertised vacancy in a classification for a period of at least six continuous months and when the business needs of a Department require the immediate filling of a vacant position.
28. Hiring Date. The date an employee is first hired by the County and the initial anniversary date. If an employee separates from continuous County employment a new hiring date shall be established if the employee returns to County service unless the first hiring date is required to be maintained pursuant to state, federal, or County leave laws.
29. Human Resources Director. The position serving at the will and pleasure of the County Administrative Officer which has day-to-day responsibility for the management and administration of the County personnel system, job classification plan, compensation system, position control, and labor relations. The authority of this position is dependent upon the level of delegation granted by the County Administrative Officer.

30. Job Classification. A position or group of positions having the same title, class specification, minimum qualifications, and salary or salary range.
31. Layoff. Separation of an employee from employment because of lack of available work, lack of available funds, or reorganization.
32. Limited Term. Shall mean an appointment of an employee who only works for a fixed or limited duration. Where a regular position is converted to a limited-term position, the incumbent shall retain his or her former status. A limited-term employee may also be used to fill a regular position when the incumbent employee is on an approved leave of absence.
33. Limited Term Employee. An employee meeting the minimum qualification for the job and serving for a specified period of time with a definite beginning date and definite ending date. A person may not have a limited term appointment simultaneously with any other type of appointment. A limited term appointment may not be held for more than nine (9) months in any consecutive 12-month period. A person holding a Limited Term Appointment will be eligible to receive County of Mono benefits, except employees employed less than 1000 hours will not be eligible to receive PERS retirement or healthcare benefits. At the discretion of the County of Mono, a person having successfully completed a limited term appointment period will be eligible for re-appointment within the limitations described above.
34. Local Agency Personnel Standards (or "LAPS"). A personnel system and rules applicable to certain County employees (typically Social Services and Child Support Services) pursuant to State law and regulations generally set forth in 2 CCR Sections 17010 et seq., and as those rules may be amended from time to time.
35. Permanent Employee. Shall mean a person who is not on probation and is employed in a regular position. Can be permanent full-time, permanent part-time or limited-term position.
36. Permanent Position. Any employment within the County, comprised of a defined set of duties and responsibilities, duly authorized by the Board of Supervisors, and which requires the full-time or part-time employment of one person.
37. Permanent Status. The status of an employee who is retained in a permanent position after the successful completion of a probationary period.
38. Personnel Appeals Board. A panel consisting of three members appointed from a pool to hear disciplinary appeals and grievances, as described more fully in Section 540.
39. Probationary Period. Final phase of the examination period, lasting 12 months, during which an employee is required to demonstrate competency in the knowledge, skills, abilities, and character necessary to successfully perform the duties and responsibilities of a position. Periods of absence that are more than 20 working days long shall toll the probationary period for the number of days equal to the absence, and the County is entitled to ascertain if the employee can perform the full range of duties upon return from an extended leave of absence.
40. Probationary Status. The status of an employee who has been appointed to a permanent position but who has not completed the probationary period for that position.
41. Probationer. An employee who has probationary status.

42. Promotion. An employee is promoted when he/she moves from one classification to another classification with a higher salary and higher level of duties and responsibilities after successfully completing the examination process or by direct appointment.
43. Reassignment. Assignment of an employee without examination, from one position within a department to another position in the same department in the same class and at the same pay range.
44. Reclassification. A reallocation of a position to a different or a new classification because of a significant change over time in duties and/or responsibility.
45. Reduction in Lieu of Layoff. The voluntary reduction of an employee who has permanent status in a position for reasons related to lack of funds, lack of work, or reorganization.
46. Reemployment. The employment without examination of permanent employees separated from employment due to layoff.
47. Reinstatement List. An eligible list of names of persons, arranged in the order as provided by this Article, who have occupied permanent positions and who have been separated from their employment as a result of layoff and who are entitled to have their names certified to appointing authorities under the provisions of this Article.
48. Resignation. A resignation is a voluntary termination of employment initiated by the employee.
49. Retired Annuitant. An employee hired on a limited-term basis who has retired from public employment, is receiving PERS or reciprocal retirement benefits, and who is qualified and able to perform the duties of a position within a classification that has been approved by the Board of Supervisors to be filled by retired annuitants.
50. Salary reallocation. Movement of a job classification from one salary range or rate to another salary range or rate by virtue of labor market analysis or readjustment of internal pay alignments. Such action must be approved by the Board of Supervisors. An employee shall not be moved to a lower pay step if the salary reallocation is from one salary range to another salary range.
51. Seasonal Employee. An employee hired to work only part of the year to conduct seasonal work. This employee may only be employed during specified periods of the year for 960 hours or less. A seasonal employee is at-will, must complete the recruitment and selection process, and receives no benefits unless required by law. Designated classifications that otherwise meet this definition may be classified instead as permanent part-time employees, and seasonal employment positions may be filled by retired annuitants if so designated by the Board of Supervisors.
52. Seniority. Total length of the most recent continuous employment with the County.
53. Separation. The cessation of a person's employment from County service, including but not limited to resignation, medical separation, retirement, conclusion of appointment, removal, and discharge.
54. Shall and May. "Shall" is mandatory and "may" refers to a permissive action that the County, or its designated agent or employee, is authorized, but is not required, to take.

55. Suspension. An involuntary absence from work without pay for disciplinary reasons.
56. Temporary Employee. An employee hired part-time or full-time on a temporary basis that does not attain the status of a probationary or permanent employee and can be removed at any time without cause or right to appeal. Temporary employees are at-will, must complete the recruitment and selection process, and receive no benefits unless required by law. A temporary employee shall not work more than 125 days if employed on a per diem basis. If not employed on per diem basis, said employees shall not work more than 960 hours in a fiscal year or work full time for 6 months
57. Transfer. A reassignment of an employee who meets the minimum qualifications from one department to another department either in the same classification or another classification at the same salary level or to a different classification in the same department with the same salary level.
58. Y-Rate. When an employee is placed in a job classification for non-disciplinary reasons (i.e. voluntary demotion, demotion in lieu of layoff, downward reclassification of position, etc.) with a lower rate and their current basic rate of pay exceeds the basic rate of the maximum step (E-Step) of the new job classification, the employee's rate of pay shall be frozen until such time that maximum step of the new job classification becomes equal to or greater than the employee's frozen pay rate. When that event occurs, the employee shall be placed on the maximum step of the new job classification and further pay adjustments shall occur as warranted. During the YRate period an employee shall only receive a pay adjustment if they become eligible for a longevity pay adjustment if the employee is eligible for longevity pay pursuant to the employee's applicable collective bargaining agreement.

060 Classification and Reclassification

- A. Classification Plan. A classification plan will be established for all County positions. The plan will consist of classifications as defined and described in the official class specifications as adopted by the Board of Supervisors.
- B. Allocation of Positions. All positions in the County service will be allocated to an appropriate classification in the classification plan pursuant to an analysis performed by the Human Resource Director and approval by the Board of Supervisors.
- C. Class Specification. A written description, known as a class specification, will be prepared for each job classification. Class specifications are descriptive and not restrictive. Each class specification shall include the following:
1. A general definition of the job classification;
 2. Any specific factors which distinguish the job classification from similar job classifications;
 3. The general placement of the job classification in the County organizational structure;
 4. The essential functions of the job to be performed;
 5. The essential duties and responsibilities of the job to be performed;
 6. The knowledge, skill and ability requirements to successfully perform the job;
 7. Any general or specific educational and/or experience requirements or preferences;
 8. Any licensing and certification requirements;
 9. The working conditions and physical and mental requirements of the job;
 10. The classification specification shall also indicate the date on which it was prepared, a bargaining unit designation, FLSA status, and an EEO reporting category;

11. Any other information deemed necessary or desirable by the Human Resources Director.

D. Reclassification. A position may be reclassified after completion of a classification study. A position may be reclassified to a higher class, a lower class or another class at the same level.

1. A Department Head may request a reclassification.

2. Reclassification requests from the Department Head must be made in writing to the Human Resources Director during the budget process. At the discretion of the Human Resources Director, in consultation with the County Administrative Officer, a specific time period may be set aside for reclassification requests during any Fiscal Year.

3. Incumbents in a position being considered for reclassification shall be allowed to provide statements and evidence as may affect the reclassification of the position.

4. Incumbents of

met minimum qualifications of the higher level, as determined by the Human Resources Director, in his or her sole discretion. In some instances, the reclassification study will result in the allocation of a new position or classification that may require a new recruitment, as determined by the Human Resources Director, in consultation with the CAO. The employee's anniversary date and step will not change. The Human Resources Director's decision may be appealed by the Department Head to the County Administrative Officer within ten (10) calendar days after the decision has been made in writing to the appropriate parties. The County Administrative Officer's decision shall be final.

070 Salary Plan

The Board of Supervisors will establish a salary plan for all classifications.

080 Salary Upon Hire

New employees shall be placed on the salary range for their classification at step "A." New employees may be placed above step "A" under the following circumstances:

A. When the results of examinations conducted by or provided to the County as part of its recruitment process show a prospective employee or employee-examinee to possess exceptional qualifications, the Board of Supervisors may grant the appointing authority the power to hire such person at any salary step of a particular salary classification.

B. Whenever there are no applications filed for an advertised vacancy in a classification during a period of at least six continuous months, and when the business needs of a Department require the immediate filling of a vacant position, the County Administrative Officer may, in his or her sole discretion, and subject to approval by the Board of Supervisors, determine that the classification is temporarily "hard-to-fill" and, on that basis, authorize the vacancy to be advertised and filled at any step, up to and including step E of that classification.

1. Said determination may be made with respect to classification vacancies within a particular department. (e.g. if the classification is only "hard-to-fill" in certain departments.)

2. The “hard-to-fill” determination shall remain in effect until the County Administrative Officer declares otherwise.
3. In the event the determination is made and the “hard-to-fill” vacancy is filled at any step above step “A,” then all existing employees in the same classification (only in the affected department in the event that the hard-to-fill determination has been so limited) shall receive one or more step increases, effective on the date the vacancy is filled (i.e., when the employment of the new employee commences), equal to the number of steps beyond step “A” at which the new employee has started.
4. In the event that more than one vacancy exists or multiple vacancies occur during the period of time that the position is deemed “hard-to-fill” the total number of step increases by existing employees shall not exceed the greatest number of steps beyond step “A,” at which any new employee is started. For example, if a new employee in a “hard to fill classification started at Step “C” (which is two steps beyond step “A”), then an existing employee at step “A” would move to step “C”, and an existing employee at step “D” would move to step “E”, and an existing employee at Step “E” will simply remain at that step. If a subsequent new employee started at step “D” (three steps beyond step “A”), then existing employees would only move one additional step (not exceeding step “E”) in recognition of already having moved two steps previously when the first new employee started at step “C.”
5. If further vacancies are then filled while the classification remains “hard-to fill,” there would be no additional step increases to existing employees. In other words, existing employees may receive no more than three step increases as a result of vacancies being filled in a “hard to fill” classification.
6. Step increases under this subdivision (B) shall not affect or change otherwise effective dates for step increases as set forth in any other subdivision of this policy.

090 Salary Step Advancement

After six months of satisfactory service a new, probationary employee who started at Step A, or a current employee promoted to a new position at Step A, is eligible to receive a step advancement. This date shall be the employee's new anniversary date. The step increase shall apply to the entire pay period in which the new anniversary date falls (for example, if the new anniversary date falls on the fifth day of the pay period, the employee will receive the increase for the entire pay period). All permanent County employees at any step other than Step "A," (excepting Department Heads, at-will employees, and elected officials) will become eligible to advance one step after a satisfactory service period of one year on the employee's anniversary date. Step increases shall not be automatic, but shall only be given upon affirmative recommendation of the Department Head following the completion of a performance evaluation where the performance is rated as satisfactory or better. Step increases may also be suspended by action of, or pursuant to the direction of, the Board of Supervisors.

100 Salary on Promotion

Except as provided below, an employee who is promoted to a different classification shall be placed on the lowest step of the new salary range that results in a salary rise of not less than a 5% increase above the

employee's current salary. Upon the recommendation of the Department Head and approval by the Board of Supervisors, an employee may be placed at a higher step if the employee has demonstrated exceptional qualifications and service to the County, or if justified by equity consideration within the department (For example, to avoid salary compaction). The employee shall have a new anniversary date that is the effective date of the promotion.

110 Salary on Reclassification

A permanent employee who is reclassified will retain their present anniversary date and shall receive the salary set forth below:

- A. If the position is reclassified to a class with the same salary range as an employee's current job class, the salary and anniversary date of the employee shall not change.
- B. Except as provided below, if the position is reclassified to a class with a higher salary level than an employee's current job class, the employee shall be placed on the lowest step of the new salary range that results in a salary raise of not less than a 5% increase above the employee's current salary. Upon the recommendation of the Department Head and approval by the Board of Supervisors, an employee may be placed at a higher step if the employee has demonstrated exceptional qualifications and service to the County, or if justified by equity considerations within the department (for example, to avoid salary compaction). The employee shall have a new anniversary date that is the effective date of the promotion.
- C. If the position is reclassified to a class which is allocated to a lower salary range, the salary and step of the employee will not change. The employee will retain their current salary rate until such time as the new salary rate is equal to or higher than his or her prior salary. When this event occurs, the employee's salary shall be adjusted to the new rate and further salary increases will occur normally.

120 Salary Upon Demotion

An employee who is demoted will be placed within the salary range for the class into which he/she is demoted. The salary may be set at the step which is lower and closest to the salary rate which the employee was receiving before a demotion, unless it is determined by the Human Resources Director that the demotion warrants a different step placement. The employee shall have a new anniversary date that is the effective date of the demotion.

130 Salary Upon Transfer

Any employee transferred from one County department to another in the same class will remain at the same pay step with the same anniversary date.

140 Salary Placement for Emergency, Seasonal, Limited Term, and Temporary Employees

Emergency, Seasonal, Limited Term, Retired Annuitants, and Temporary employees are at-will and shall not work more than 125 days if employed on a per diem basis. If not employed on per diem basis, said employees shall not work more than 960 hours in a fiscal year or work full time for 6 months. Emergency, seasonal, limited term and temporary employees shall be paid at a rate as determined by the County.

150 Recruitment

- A. Declaring a Vacancy. A Department Head will notify the Human Resources Director when a vacancy occurs or is anticipated. The Human Resources Director will review the official County Position Allocation List and verify that a vacancy does exist.
- B. Determining How Vacancy is Filled. The Department Head will communicate with the Human Resources Director and the Human Resources Director, after consulting with the Department Head and with the approval of the County Administrative Officer, will then determine if the vacancy will be filled through an interdepartmental transfer, from an existing eligibility list, an intra department promotion, or through an in-house or open recruitment. If there is an existing eligibility list for the vacant position, the vacancy may be filled from the list unless it includes less than five names. In the event an open recruitment is done, and notwithstanding any other provision of this chapter, the County shall include in the group of candidates to be interviewed any County employees who file timely and complete applications for the position, provided they have not been subject to any final disciplinary action within the prior twelve months.
- C. Announcement. If it is determined that an open recruitment should be done, the Human Resources Director will direct the preparation of the job announcement in consultation with the Department Head. Each announcement will state the duties and salary range of the class; the method of evaluating the education, experience and personal qualifications of the applicants; the place and date to file an application; the selection procedures; and such additional information as may be appropriate in the opinion of the Human Resources Director. The announcement will also state where the principal office for the position is and a statement that the County may change principal office if necessary to meet County business needs.
- D. Posting of Announcement. The Human Resources Director will post a job announcement at appropriate County facilities, including County websites, so that it is accessible to County employees, employee organizations, and the public. If deemed appropriate, the Human Resources Director will advertise in newspapers circulated throughout all areas of the County, prepare a campaign of advertisement outside the County, as determined by the Human Resources Director, and send the announcement to other appropriate governmental agencies.
- E. Application. Unless otherwise announced, all applications for employment must be made upon a County employment application form. Each application must be signed by the applicant and certified that all statements contained therein are true and correct. The original application must be filed as indicated in the job announcement. All applications, resumes and documents pertinent to an application for employment become the property of the County. Final determination as to the qualifications for a position rests with the Department Head and the Human Resources Director.
1. All applications must be filed within the time specified in the job announcement, unless the time for filing is extended by the Department Head with the approval of the Human Resources Director.
 2. A separate and complete application is necessary for each new recruitment unless a previous application is on file for a period less than one year.

3. The recruitment may be for a specific time period or may be, upon the recommendation of the Department Head and Human Resources Director, a continuous or open recruitment until filled by a qualified applicant.

F. Disqualification of Applicants: The Human Resources Director, in consultation with the Department Head, may refuse to accept an application, refuse to examine an applicant, or otherwise consider any person ineligible for employment who:

1. Lacks any of the minimum qualifications established for the position for which the applicant applies;
2. Is physically or mentally unable to perform the duties of the position and, if the applicant is disabled, cannot be reasonably accommodated or would present a direct and imminent threat as defined under federal and state law.
3. Is a current user of illegal drugs;
4. Has been convicted of a misdemeanor which is job related, a crime of moral turpitude, or of any felony;
5. Has been dismissed from any position for any cause which would be cause for dismissal from County service;
6. Has attempted to practice any deception or fraud in the selection procedure or in securing eligibility;
7. Has used or attempted to use political influence or other methods in order to gain advantage in an examination, application or employment;
8. Failed to reply within a reasonable time to any communication concerning an applicant's availability for employment, as determined by the Human Resources Director;
9. Has made himself or herself unavailable for employment by requesting his/her name be withheld from placement on a certified eligibility list;
10. Is a relative by blood or marriage to a County Officer or appointed Department Head of the department in which employment is sought, or would be a direct supervisor of, or subject to the direct supervision of, a relative by blood or marriage, unless such employment is authorized by a four-fifths vote of the Board of Supervisors; or
11. For any material cause which in the judgment of the Human Resources Director, in consultation with the Department Head, will render the applicant unsuitable for the position, including but not limited to information obtained during a background and/or reference check, a prior resignation or termination from employment, failure during any probationary period, failure to pass the background check for a similar position in the County, or prior disciplinary action.

- A. The Human Resources Director will conduct an examination process whenever he or she determines that it is necessary. A Department Head will be consulted in advance as to the nature of the examination. The examination will be competitive, impartial, practical in character, and fairly test the relative ability of the persons examined to discharge the duties and responsibilities of the classification for which the examination is given. Only applicants who meet the minimum qualifications for the position as established in the job announcement or class specification (and who is not otherwise disqualified) may be advanced in the examination process.
- B. The examination process may include, but is not limited to, one or more of the following:
1. An appraisal of qualifications presented in the application materials. A quantifiable rating may be assigned to distinguish those candidates who are most qualified to be advanced further in the process or to establish a ranking of candidates if no further examination process is conducted;
 2. A written examination specifically related to the job functions of the class for which the examination is being conducted;
 3. A field test and/or performance test;
 4. An Oral Examination Board. If an oral examination board is used, the board must have at least two members who are subject matter experts in the area examined, as determined by the Department Head or Human Resources Director in their sole discretion;
 5. Additional Oral Interviews. The most qualified candidate(s) may be asked to participate in additional oral interviews following the other steps of the examination process.
- C. Reasonable Accommodation and Testing. Should an otherwise qualified applicant for a position who is disabled within the definition of State or federal law request reasonable accommodation for any part of the examination process, the Human Resources Director shall modify the examination process for that particular applicant.
- D. Background Investigation. Candidates for County employment may be subject to appropriate investigation including but not limited to:
1. Employment history investigation including references;
 2. Personal and character investigation including credit history
 3. Fingerprinting;
 4. Search of record of convictions and for some classifications search of record of arrest(s);
 5. Post-employment offer physical or psychological test including a drug and alcohol screen test for designated job classifications for which such testing is necessary;
 6. Verification of education or license if required for the job; and

7. Post-employment offer proof of citizenship or legal right to work in the United States.

E. Eligibility List. The names of candidates successfully passing an examination in the opinion of the Human Resources Director may be entered on an eligibility list for the vacant position.

F. Duration of Eligibility List. An eligibility list resulting from the examination process may be in effect for 12 months from the date it is established and may be extended or abolished in the discretion of the Human Resources Director. The names of candidates may be removed from the eligibility list for the following reasons:

1. For any cause of disqualification as set forth above in section 150.F.
2. Any evidence that the candidate cannot be located by the postal authorities.
3. On receipt of a statement from the candidate declining an appointment or stating that the candidate no longer desires consideration for a position for a position for which the list was established.
4. After refusal of two offers of appointment to the class for which the eligibility list was established.
5. Failure to respond within a specified time after an offer of employment without suitable explanation.

G. Alternate Eligibility List. If a department other than the department with the vacancy has established a qualified eligibility list, the Department Head seeking to fill a vacancy in the same classification may select any candidate from the list established by the other department. Any further examination of the candidate will be at the discretion of the Department Head seeking to fill the vacancy.

H. Eligibility List for Another Class of Same or Higher Rank. Where no eligibility list is in existence for a classification, appointment may be made from a list created for another class of the same or higher rank in the same or in a related series if the duties of the class for which the selection procedure was given includes substantially all of the duties of the position to be filled and provided that the Department Head finds that the use of the list is in the best interest of the County and that the necessary skills and knowledge were adequately tested in the selection procedure.

170 Selection Process and Appointments

A. Selection of job candidates. The Department Head may select any candidate whose name appears on the eligibility list. Prior to appointment, the Department Head shall interview selected candidates of their own choosing from the eligibility list unless the Department Head participated in interviews during the examination process.

B. Veterans' Preference. If two or more candidates are equally qualified for a position, the appointing authority will select the candidate who is a veteran pursuant to Government Code section 50088.

- C. County Employee Preference. If two or more candidates are equally qualified for a position, the appointing authority will select the candidate who is a current County employee.
- D. Order of Lists. If more than one eligibility list exists for a vacant position, the appointing authority shall use them in the following order:
1. Reemployment List following layoff.
 2. Current Eligibility List for vacancy.
 3. Alternate Eligibility List.
 4. Eligibility List for another classification of the same or higher job classification.
- E. Appointment Procedure. Appointments will be made in writing. The Human Resources Director or his or her designee shall notify the candidate of the decision to appoint and provide other pertinent information.
- F. Types of Appointment.
1. At-Will Appointment. Appointment of an employee to a position identified in the County list of job classifications as an At-Will position. These include all employees designated as emergency, seasonal or temporary employees. Such employees serve at the pleasure of the appointing authority and may be removed at any time without cause and without right of appeal.
 2. Permanent Appointment. An employee appointed to a position that has successfully completed and passed the probationary period. Permanent appointments may either be made to full-time or part-time positions.
 3. Probationary Appointments. An employee who has been appointed to a position who has not completed the probationary period required for permanent appointment.
 4. Emergency Appointment. In an emergency or exigent situation, when it is necessary to prevent disruption of public business, loss of life, or damage to persons or property, the County Administrative Officer may employ such persons as may be needed for the duration of the emergency without regard to the personnel rules governing appointments and medical examinations. An emergency employee may be employed for up to 30 days. Employees in this category are at-will and receive no benefits except by law.
 5. Limited Term Appointment. An appointment for a specified period of time with a definite beginning date and definite ending date. A person may not have a limited term appointment simultaneously with any other type of appointment. A limited term appointment may not be held for more than 9 (nine) months in any consecutive 12 (twelve) month period. A person holding a Limited Term Appointment will be eligible to receive County of Mono benefits except people employed less than 6 months or 960 hours shall not receive PERS retirement or healthcare benefits. At the discretion of the County of Mono, a person having successfully completed a limited term appointment period will be eligible for reappointment as a limited term within the limitations described above. Employees in this category are at-will. The County shall not use limited-term appointments to replace permanent full-time employees.

6. Seasonal Appointment. An individual may be employed on a recurrent basis for specified periods of the fiscal year for 960 hours or less. The seasonal employee must go through the recruitment and interview process; however, if an eligibility list is established and kept current, it may be used for more than one year. Student Internships are included in this category. Unless otherwise specified by a collective bargaining agreement with the County, employees in this category are at-will and receive no benefits except by law.
 7. Temporary Appointment. An individual employed on a temporary basis for no more than 960 hours a fiscal year. Temporary employees are sometimes referred to “extra help.” A temporary employee must complete the selection process. Such employees are at-will and receive no benefits except as required by law.
 8. Retired Annuitant. An employee hired on a limited-term basis who has retired from public employment, is receiving PERS retirement benefits, and who is qualified and able to perform the duties of a position within a classification that has been approved by the Board of Supervisors to be filled by retired annuitants. A retired annuitant may be a temporary, seasonal, or emergency appointment. Such employees are at-will and receive no benefits except as required by law. Such employees may not be employed for more than 960 hours during any fiscal year.
- G. Report of Hiring Decisions. All hiring decisions for positions in the County service, whether permanent, at-will, emergency, seasonal, or temporary, will be reported promptly to the Human Resources Director by the appointing authority.
- H. Notification to Unsuccessful Candidates. After the appointing authority has selected the successful candidate the Human Resources Director shall notify the eligible candidates not selected of their non-selection to the position. Those candidates not selected will remain on the eligibility list for that job classification or position.
- I. Appointment of Department Head. All appointments of non-elected Department Heads shall be made by the County Administrative Officer (CAO) unless state law gives appointment authority to the Board of Supervisors. Appointment of such Department Heads must be made or ratified by the Board of Supervisors.

180 Probation

- A. Purpose. Every person appointed to a permanent position after certification from an eligible list shall serve a period of probation, while occupying the position, which shall be considered a part of the test of fitness. The probationary period is the final phase of the examination process. It is a trial period during which an employee is required to demonstrate competency in the knowledge, skills, abilities, and character necessary to successfully perform the job and become a permanent employee. Some positions may also require, as a condition of passing probation, possession of required certificates and/or licenses. This period will be utilized for closely observing the employee’s work to determine the employee’s fitness and/or suitability for the job and permanent status. Periods of extended absence shall not count towards employee’s completion of probation. In situations of extended absence, the Probation period may be tolled or extended so that the County has sufficient time to observe that the probationary employee can perform the full range of duties. There shall be no other extensions of the probationary period granted.

- B. Probationary Period. Upon initial appointment, employees serve a probationary period of 12 months commencing on the first date of employment. This period may be tolled if the employee has an extended approved leave of absence, but in no event may the probationary period exceed a total of 12 months of actual employment.
- C. Probation Upon Promotion. A permanent employee who is promoted to a new position serves a probationary period if probation is made a condition of the promotion by the Department Head. The employee continues to have the right to use any accrued leave. The probation period may be up to three (3) months at the discretion of the appointing Department Head. This period may be tolled if the employee has an approved leave of absence of more than ten consecutive work days.
- D. Promotion During Probation. An employee may be promoted during the probationary period under one of the following two conditions:
1. The employee has satisfactorily completed at least the first six months of the initial probationary period and the employee's individual classification has been duly allocated and defined as a series-allocation where the employee may be promoted within the allocation at the appointing authority's discretion without filling or creating a vacancy (e.g., Appraiser I/II/III, Custodian II/III).
 2. The employee's position has been reclassified and the employee has been working out of class. The employee may be promoted to the reclassified position regardless of how many months of the initial probationary period have been completed.

A promotion pursuant to this section shall not change the probationary status of the employee, nor affect the duration of the initial probationary period (he or she shall serve the remaining time of the initial probationary period).

- E. Application For Vacant Positions While in Probationary Status. A probationary employee shall have the right to apply for a vacant position as an outside candidate when there is an open recruitment. If the probationary employee is selected, he or she begins a new twelve month probationary period and will be placed at the same step in that position's salary range as would a new employee. Appointment to the new position does not change the probationary employee's date of hire and will not be considered as a break in service for purposes of determining County benefits, or right to utilize sick and vacation time. Eligibility for promotion to Step B will occur after six months of employment in the new position.
- F. Evaluation During Probationary Period. A probationary employee shall be evaluated as frequently as necessary to determine that the employee is properly performing the duties and responsibilities of the position. There will be no less than four evaluations of the performance of the employee during the probationary period to be conducted on or before the end of each three-month period. Evaluations during the initial six months are to be completed at least five working days prior to the completion of each successive three month working period. If an employee has not performed satisfactorily during any three month period, the employee will be terminated. A final evaluation shall be completed prior to the end of the final month of probationary status and an employee who has not performed satisfactorily will be terminated. Any failure to conduct a performance

evaluation described herein does not confer any right to acquire permanent status, and all probationary employees are subject to paragraph G, below.

- G. Release During Initial Probation. At any time during the probationary period an employee may be released from employment without cause and without right of appeal. No employee may be released from employment for any unlawful reason.
- H. Reinstatement From Probation in Promoted Position. If a permanent employee is found to be unsatisfactory following a promotion, the employee will be reinstated to the employee's former position and, if the position has been filled, will "bump" the employee who filled it. If the bumped employee who filled it transferred from another County position, then they shall return to their former position and, if that position has been filled, then they will "bump" the employee who filled it, and so on. If the last employee who has been bumped has no former County position to return to and has not yet passed probation, then they shall be separated from County service. If the employee's former County position has been eliminated or permanently filled, the County will make a good faith effort to place the employee in an appropriate position at the same pay range as the former position if such a position has been allocated, is not presently filled, and for which the employee is qualified.
- I. Benefits During Probationary Period. A newly-hired probationary employee earns all the benefits due a permanent employee but cannot use vacation leave during the first six months of the initial probationary period. Benefits with cash value (such as uniform allowance, etc.) may require a prorated reimbursement by the employee if the employee separates from County service during the first six-month period.
- J. Permanent or Regular Appointment. An employee who successfully completes the initial probationary period will acquire permanent status. Permanent status may also be referred to as regular status and those terms are interchangeable.

190 Transfers

Voluntary Transfer. A permanent employee may initiate a request to transfer to another position in the same or lower classification for which the employee is qualified in the opinion of the Human Resources Director by submitting a request to transfer to the Human Resources Department. With the approval of the Department Head for whom the employee now works, the Department Head for whom the employee wishes to work, and the Human Resources Director, the employee may be transferred to the new position when the first vacancy becomes available, subject to the approval of the CAO. An employee transferring in to a new department may be required by the new Department Head to be placed on probation for a period to be determined by the Department Head not to exceed twelve months.

200 Performance Evaluation/Step Increase

- A. Purpose. All employees, regardless of their specific status, shall be provided with a regular performance evaluation. The purpose of employee performance evaluations is as follows:
 - 1. To identify and document how an employee is performing for supervisors, managers and the employee being evaluated.

2. To establish a basis for consideration in approving transfers, promotions, demotions, reinstatements, discharges, eligibility for performance pay, and other personnel transactions.
 3. To assist individual employees in achieving maximum work performance by discussing and establishing performance goals and work objectives and reviewing progress towards achieving them.
- B. Performance Evaluation Report. Evaluation of the work performance of an employee will be recorded in a written performance evaluation to be placed in the employee's personnel file. The report will be done on the form developed by Human Resources.
- C. Step Increase. An employee must have at least satisfactory performance as indicated in their performance evaluation report to receive a Step Increase. Performance evaluations for employees eligible for a Step Increase are to include the supervisor's or manager's recommendation regarding the increase.
- D. Timelines of Evaluations.
1. Permanent employees and at-will employees, whether part-time or full-time, shall be evaluated on a systematic basis at least once per year. Emergency, seasonal, temporary, and retired annuitant employees shall be evaluated at the end of each six months or the end of their service whichever is first.
 2. During probationary employment, the Department Head or immediate supervisor is required to evaluate the performance of a probationary employee as frequently as necessary to ascertain whether the employee is properly performing the required responsibilities and duties. There shall be no less than four such evaluations within the probationary period. Each evaluation shall be completed at least five (5) working days prior to the completion of each successive three-month period commencing with the first day of employment.
- E. Evaluation Conference. The Department Head or designated supervisor, and the employee will discuss each performance evaluation. Each employee shall receive a written copy of the evaluation at the time it is reviewed with the employee. The employee must sign the evaluation form to acknowledge receipt of the evaluation report. If the employee refuses to sign the evaluation form, the supervisor performing the evaluation or Department Head shall enter a notation on the evaluation that states "refused to sign."
- F. Employee's Response. The employee will be allowed to make a brief written statement (limited to three typed pages) addressing specific concerns raised in the evaluation, which must be submitted within ten (10) business days of the date of the employee's receipt of the evaluation. The employee's response should be submitted to Department Head with a copy to the Human Resources Department.
- G. Placement in Personnel File. A copy of the performance evaluation, the employee's written statement, and all amplifying documents and records will be made a permanent part of the employee's personnel record.
- H. Improvement Plan. If the Department Head or immediate supervisor determines that an

employee's performance is unsatisfactory, or that improvement is needed, the Department Head shall take reasonable steps to assist the employee to improve. These directions may be set forth in a written performance improvement plan ("PIP"). Failure by the employee to show satisfactory effort and improvement, or to comply with any requirements set forth in a written performance improvement plan, will be considered grounds for disciplinary action, up to and including termination.

210 Hours of Work and Holidays

A. Work Hours. Generally County employees work a five-day, forty-hour work week. Alternative work week schedules may be allowed and approved when necessary for department business and when approved by the CAO. Each Department Head or designee shall prepare a work schedule that complies with the following general policies:

1. County offices shall be open from 8:00 a.m. to 5:00 pm, unless as otherwise determined by the Department Head, with the approval of the CAO.
2. Two fifteen (15) minute breaks shall be offered to all employees such that one may be taken in the morning and one in the afternoon. Breaks may not be accumulated and may not be taken in the first fifteen (15) minutes of the work day or the last fifteen (15) minutes of the work day. Breaks may not be added to the lunch hour.
3. Lunch breaks shall be normally for a period of one hour, and may be staggered in time so that offices can remain open during the lunch hour. Lunch may not be taken during the first two hours or the last two hours of the work day. A Department Head may establish an alternate department policy subject to CAO approval.
4. A Department Head may authorize in advance, on an individual basis, a temporary change in the normal work schedule when necessary to meet business requirements.

B. Holidays. The following are established as County Holidays. The Board of Supervisors may add, eliminate, or modify the holidays designated below by resolution or holidays may be adjusted pursuant to a collective bargaining agreement.

1. January 1st, known as "New Year's Day." If New Year's Day falls on a Saturday, the preceding Friday, December 31st, will be the New Year's Day holiday;
2. The third Monday in January, known as "Martin Luther King Day;"
3. The third Monday in February, known as "Presidents' Day;"
4. March 31st, known as "Cesar Chavez Day;"
5. The last Monday in May, known as "Memorial Day;"
6. July 4th;
7. The first Monday in September, known as "Labor Day;"
8. The second Monday in October, known as "Indigenous Peoples' Day;"
9. November 11, known as "Veterans' Day;"
10. The Thursday in November appointed as Thanksgiving Day and the Friday following Thanksgiving Day;
11. The 24th Day of December, known as "Christmas Eve Day." If the 25th Day of December falls on a Saturday, the Christmas Eve Day holiday will occur on the preceding Thursday, December 23rd;
12. The 25th Day of December, known as "Christmas Day." If the 25th day of December falls on a Saturday, the Christmas Day Holiday will occur on the preceding

Friday, December 24th. If the 25th day of December falls on a Sunday, the Christmas Day Holiday will occur on the following Monday, December 26th;

13. The 31st Day of December, known as "New Year's Eve Day." If January 1st falls on a Saturday, the New Year's Eve Day holiday will occur on the preceding Thursday, December 30th;"

14. Every day appointed by the President or Governor for a public fast, Day of Thanksgiving, or holiday when such day applies to California Counties.

C. When Holidays Fall on a Weekend. If January 1st, July 4th, or November 11th falls upon a Sunday, the Monday following is a holiday. If said holidays fall on a Saturday, the Friday preceding is a holiday. If March 31st falls on a weekend, there is no paid holiday.

D. Personal Holidays. Every employee shall be entitled to two personal holidays per calendar year, unless a different amount has been set forth in a collective bargaining agreement. The appointing authority may require the employee to provide five (5) working days' notice in advance of the use of a personal holiday.

220 Overtime

Except as provided in an applicable memorandum of understanding, or by the State or Federal Government, the rules regarding overtime are set forth below.

- A. Authorization for Overtime. As a matter of general policy, the County does not permit employees to work overtime and will provide adequate staff to handle normal operations. However, non-exempt employees may be required to work overtime at the discretion of, and with the prior approval of, their supervisor.
- B. Overtime Defined. Overtime for non-exempt employees is defined as hours assigned to be worked and actually worked (except for authorized rest periods) in excess of forty (40) hours in the employee's designated seven (7) day workweek. (A different work period and maximum hours may apply to specific safety classifications.) Compensatory time used during the workweek will not be included as hours worked.
- C. Discipline If Not Authorized. Non-exempt employees working overtime when not expressly authorized to do so by their supervisor will be paid as required by law and shall be subject to discipline. Supervisors' improperly authorizing overtime to non-exempt employees will be subject to discipline.
- D. Compensation. Overtime assigned and worked by non-exempt employees shall be compensated at time and one-half (1-1/2) their regular rate of pay or as required by federal wage and hour laws.
- E. Recordkeeping. Records of all overtime earned and accrued shall be kept by each department and submitted to the Department of Finance.

230 Compensatory Time

An employee may request Compensatory Time at the time his/her time sheet is submitted for the pay period when the overtime was earned, and the supervisor may in his/her discretion approve compensation in the form of accrued compensatory time at time and one-half (1-1/2). An employee may not accrue more than eighty (80) hours compensatory time at any time, unless a

Memorandum of Understanding between the County and a bargaining unit provides for a higher accrual rate.

Use of compensatory time-off earned may be granted provided that: 1) its use does not unduly disrupt the operations of the County; and 2) the request is made to the employee's Department Head or designee no later than five days prior to the time when the employee desires to use the leave.

Overtime will be compensated in pay after 80 hours of CTO have accumulated, unless otherwise provided for in a written Memorandum of Understanding.

240 Payroll Periods

Mono County has a bi-weekly payroll period. Each pay period begins on Sunday and continues for fourteen (14) consecutive days, ending on Saturday.

250 Attendance Records and Reports

Each Department Head, or designated representative, will keep an accurate and current record of the attendance, absence, and status of each employee within the department, including records which reflect the amount of sick leave, vacation time, overtime worked, and compensatory time off accrued and allowed, and such other records as may be related to the attendance and status of the employee.

- A. The Department Head will report to the Director of Finance, on forms provided by the Director of Finance, on the twentieth calendar day of each month, as to the daily attendance during the preceding month of each such employee within the department, listing all the absences of each such employee and other information necessary to determine compensation due to each employee.
- B. The Director of Finance will maintain a record for each employee to determine compensation due to each such officer or employee.
- C. The Human Resources Director, or his or her designee, will maintain a record of time used pursuant to leave taken pursuant to Sections 280-310 and Section 340.

260 Vacation

- A. Accrual. Unless provided otherwise in an applicable Memorandum of Understanding, or pursuant to an "At-Will" contract or agreement, eligible employees and appointed officers, including permanent and probationary employees, and excluding emergency, seasonal, and temporary employees, shall be entitled to accrue vacation leave with pay for each year of full-time service as follows:

- Initial employment . . . 10 days vacation per year
- After three years of continuous service . . . 15 days vacation per year.
- After ten years of continuous service . . . 17 days vacation per year.
- After fifteen years of continuous service . . . 19 days vacation per year.
- After twenty years of continuous service. . . 20 days vacation per year.

- B. Part-Time Accrual. A permanent part-time employee accrues vacation with pay in the same proportion that his/her working hours bear to the normal working hours of full-time

employees in the position.

- C. Maximum Accrual. The maximum number of vacation days that may be accrued by any employee shall not exceed two and a half times the employee's annual accrual rate. When the employee reaches the maximum accrual at the end of a calendar year, he/she shall cease earning vacation until such time that he/she has a maximum accrual less than two and a half times his/her earning rate.
- D. Payment on Separation. Any employee who earns vacation will be compensated for all accrued vacation upon separation from County employment.
- E. Limitation on Initial Use. Each eligible officer or employee earns vacation upon the first day of employment, but vacation may not be taken until the officer or employee has been continuously employed by the County for six (6) months, or as provided in an "At-Will" employment agreement.
- F. Vacation Leave Use. Vacation leave may not be taken without written request to the Department Head and notification from the Department Head that the request has been approved in advance of the vacation leave. Vacation should be scheduled as far in advance as reasonably possible.

270 Sick Leave

- A. Definition. Sick leave is leave from duty with pay which may be granted to an employee when an employee is physically or mentally unable to perform his or her duties due to the employee's illness, injury, or medical condition, or because of illness or injury to a family member, or domestic partner, or for a medical, dental or optical appointment to the extent such appointment cannot be scheduled outside the workday.
- B. Eligible Employees. All permanent employees except emergency, seasonal or temporary employees are entitled to accrue sick leave. Permanent employees employed on a part-time basis shall receive prorated sick leave.
- C. Sick Leave Accrual. Unless an applicable collective bargaining agreement provides otherwise, eligible employees will accrue sick leave at the rate of one day of sick leave for each calendar month of full-time service to the County. Permanent part-time employees accrue sick leave on a prorated basis.
- D. Sick Leave Use. Unless an applicable collective bargaining agreement provides otherwise, sick leave up to five (5) consecutive working days may be granted by an employee's Department Head. An employee taking an anticipated sick leave shall provide reasonable advance notice to their Department Head or designee. The Department Head or Risk Manager may require a physician's certificate or other relevant evidence of illness or injury. Sick leave will be used concurrently with other medical leaves of absence. If sick leave extends beyond 5 days, or is taken on a regular intermittent basis, the Department Head will immediately notify the Risk Manager.
- E. Call In Requirement. Employees who are sick and unable to come to work must call in to their supervisor or designee within one hour of the time they are required to report to duty each day of the absence. If the employee is unable to call in due to the serious nature of the illness or injury, they are required to call in, or have someone make such notification

on their behalf, as soon as that notification can be reasonably made.

- F. Employee Sick Leave Used for a Family. Sick leave may be used due to the illness or injury of a child, spouse, parent, or domestic partner. The Department Head may require a physician's certificate or other evidence of illness or injury. In addition to this provision leave to care for a sick or injured family member may also be provided pursuant to Section 280, and may run concurrent with leave granted under FMLA and CFRA.
- G. Sick Leave Use During Probation. Employees may use accrued sick leave during the probationary period. Without any accrued leave a probationary employee required to be absent from work due to illness or injury will take Leave Without Pay (LWOP).
- H. Sick Leave Usage for Industrial Accidents. Any employee absent due to injury or an illness arising out of and occurring in the course of County employment may elect during such absence to apply accrued sick leave to such absence and receive compensation therefore in the amount equal to the difference between the compensation received by the employee under the Workers' Compensation Act and regular County pay, not to exceed the amount of accrued sick leave. The employee may elect to use any accrued vacation time and compensatory time after sick leave is exhausted. The rights of public safety officers are additionally protected by Labor Code Section 4850, incorporated herein by reference.
- I. Sick Leave Usage for State Disability Insurance Benefits. Any employee with an approved claim to receive State Disability Insurance Benefits shall use accrued sick leave during the employee's approved medical absence for which disability benefits are received in an amount necessary to backfill the amount of the disability benefits in order to receive full wages. The employee may elect to use any accrued vacation and compensatory time after sick leave is exhausted.
- J. Leave Usage for Paid Family Insurance Benefits. Any employee who has made a claim to receive Paid Family Insurance Benefits shall use accrued vacation during the absence of the employee for which insurance benefits are received to backfill the amount of the benefits in order to receive full wages for as long as accrued vacation leave is available and eligibility to receive Paid Family Insurance Benefits continues. The employee may elect to use any accrued sick leave and compensatory time after vacation leave is exhausted.
- K. Excessive Sick Leave Usage or Abuse of Sick Leave. An employee who is excessively absent may be subject to disciplinary action. When determining if excessive or improper sick leave is being used, the pattern of absence and any other information concerning the use of the sick leave may be considered. An employee will be subject to disciplinary action for abuse of sick leave when the employee claims entitlement to sick leave yet it is determined that he/she has not met the requirements for sick leave usage as set forth in this section.
- L. Payout at Separation. Unless an applicable MOU indicates otherwise, employees who have completed five (5) years or more of continuous service and retired, resigned, terminated, died or are laid off will be paid one half of all accumulated sick leave at the straight time rate of pay to a maximum of 400 hours. If the employee has died payment will be made to the employee's designated beneficiary, or if none, to the employee's estate. Employees who have completed ten (10) years or more of continuous service and

retired, resigned, terminated, died or are laid off will be paid 100% of all accumulated sick leave at the straight time rate of pay to a maximum of 896 hours.

- M. Leave Pool. In accordance with applicable collective bargaining agreements, the County may establish and administer a catastrophic leave pool program.

280 Family Medical Care Leave

- A. Statement of Policy - To the extent not already provided for under current leave policies and provisions, the County will provide Family and Medical Care Leave for eligible employees as required by, and pursuant to, state and federal law. Unless otherwise indicated, "leave" under this section will mean leave pursuant to the Family Medical Leave Act ("FMLA") and California Family Rights Act ("CFRA"). Any changes to said laws will be incorporated herein and effective upon enactment.
- B. Definitions - The following definitions apply to this policy.
1. "12-Month Period" means a rolling 12-month period measured backward from the date leave is taken and continuous with each additional leave day taken.
 2. "Child" means a child under the age of 18 years of age, or 18 years of age or older who is incapable of self-care because of a mental or physical disability. An employee's child is one for whom the employee has actual day-to-day responsibility for care and includes a biological, adopted, foster or step-child, legal ward, or a child of a person standing "in loco parentis."
 3. A child is "incapable of self care" if he/she requires active assistance or supervision to provide daily self-care in three or more of the activities of daily living or instrumental activities of daily living such as, caring for grooming and hygiene, bathing, dressing and eating, cooking, cleaning, shopping, taking public transportation, paying bills, maintaining a residence, using telephones and directories, etc.
 4. "Parent" means the biological, foster, or adoptive parent of an employee or an individual who stands or stood "in loco parentis" (in place of a parent) to an employee when the employee was a child. This term does not include parents-in-law.
 5. "Spouse" means a husband or wife as defined or recognized under California State law for purposes of marriage.
 6. "Domestic Partner" means a partner as defined in California Family Code §297.
 7. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
 - a. Inpatient Care (i.e., an overnight stay) in a hospital, hospice, or residential medical care facility, or
 - b. Continuing treatment by a health care provider for reasons of:

- i) Any period of incapacity due to pregnancy or for prenatal care.
- ii) Any period of incapacity or treatment for such incapacity due to a chronic serious health condition.
- iii) A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective.
- iv) Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider.

8. "Health Care Provider" means:

- a) A doctor of medicine or osteopathy who is authorized to practice medicine or surgery by the State of California;
- b) Individuals duly licensed as a physician, surgeon, or osteopathic physician or surgeon in another state or jurisdiction, including another country, who directly treats or supervises treatment of a serious health condition;
- c) Podiatrists, dentists, clinical psychologists, optometrists, and chiropractors (limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated by X-ray to exist) authorized to practice in California or any other State and performing within the scope of their practice as defined under State law;
- d) Physician's assistants, nurse practitioners and nurse-midwives and clinical social workers who are authorized to practice under California or any other State law and who are performing within the scope of their practice as defined under State law; and
- e) Christian Science practitioners listed with the First Church of Christ, Scientist in Boston, Massachusetts.

C. Reasons for Family Medical Care Leave. Leave is only permitted for the following reasons.

- 1. The birth of a child or to care for a newborn of an employee;
- 2. The placement of a child with an employee in connection with the adoption or foster care of a child;
- 3. Leave to care for a child, parent, spouse or domestic partner who has a serious health condition; or
- 4. Leave because of a serious health condition that makes the employee unable to perform the functions of his/her position.
- 5. Leaves required under State or Federal law.

D. Employees Eligible for Leave - An employee is eligible for leave if the employee:

1. Has been employed for at least 12 months; and
2. Has been employed for at least 1,250 hours during the 12-month period immediately preceding the commencement of the leave.

E. Amount of Leave - Eligible employees are entitled to a total of 12 workweeks of leave during any 12-month period.

1. Minimum Duration of Leave - If leave is requested for the birth, adoption or foster care placement of a child of the employee, leave must be concluded within one year of the birth or placement of the child. In addition, the basic minimum duration of such leave is two weeks. However, an employee is entitled to leave for one of these purposes (e.g., bonding with a newborn) for at least one day, but less than two weeks duration on any two occasions.
2. Leave Due to Serious Health Conditions. If leave is requested to care for a child, parent, spouse or the employee him/herself with a serious health condition, there is no minimum amount of leave that must be taken.
3. Spouses Both Employed by County - In any case in which a husband and wife both employed by the County are entitled to leave, the aggregate number of workweeks of leave to which both may be entitled may be limited to 12 workweeks during any 12-month period if leave is taken for the birth or placement for adoption or foster care of the employees' child (i.e., bonding leave). This limitation does not apply to any other type of leave under this policy.

F. Notice – County shall inform employee in writing of their FMLA eligibility status within five (5) business days of being informed or having reason to know about a FMLA event with a written explanation of the County’s expectations and requirements and of the consequences of the employee’s failure to adhere to the requirements.

G. Employee Benefits While on Leave

1. Employees are required to use accrued sick leave when the purpose of the leave taken under this section is because of the employee’s own serious health condition. Employees are required to use accrued vacation leave or other accrued leave when taking any leave pursuant to this section not because of the employee’s own serious health condition, except as otherwise provided herein. An employee may be allowed to use accrued sick leave during a period of leave in connection with the birth, adoption, or foster care of a child, or to care for a child, parent, or spouse with a serious health condition upon the mutual agreement, in writing, between the employee, Department Head, and CAO.
2. Following the use of paid leave balances, leave under this policy is unpaid. While on unpaid leave, employees will continue to be covered by the group health insurance (which includes dental and vision) to the same extent that coverage is provided while the employee is on paid status.

3. However, employees on unpaid leave will not continue to be covered under the non-health benefit plans, unless specified elsewhere. Employees may make the appropriate contributions for continued coverage under the preceding non-health benefit plans by payroll deductions or direct payments made to these plans. Depending on the particular plan, the County will inform the employee whether the premiums should be paid to the carrier or to the County. Coverage on a particular plan may be dropped if the employee is more than 30 days late in making a premium payment. Employee contribution rates are subject to any change in rates that occurs while the employee is on leave. For purposes of pension and retirement plans, the County will not make plan payments for an employee during the unpaid leave period, and the unpaid leave period shall not be required to be counted for time served under the plan. However, an employee may continue to make contributions in accordance with the terms of the plan during the period of leave.
4. If an employee fails to return to work after his/her leave entitlement has been exhausted or expires, the County shall have the right to recover its share of health plan premiums for the entire leave period, unless the employee does not return because of the continuation, recurrence, or onset of a serious health condition of the employee or his/her family member which would entitle the employee to leave, or because of circumstances beyond the employee's control. The County shall have the right to recover premiums through deduction from any sums due to the County (e.g. unpaid wages, vacation pay, etc.).

H. Substitution of Paid Accrued Leaves – Unless otherwise precluded by law, (e.g., 4850 time, when SDI or workers' compensation benefits are being received) an employee must use paid accrued leaves concurrently with FMLA and/or CFRA leave. Employees who are eligible to receive state disability insurance may receive paid state disability leave during FMLA or CFRA leaves of absence. See Section 270.I for use of sick leave and other leave when an employee is receiving State Disability Insurance Benefits.

I. Medical Certification –

1. Employees who request leave for their own serious health condition or to care for a child, parent or a spouse who has a serious health condition, must provide written certification from the health care provider of the individual requiring care if requested by the County.
2. If the leave is requested because of the employee's own serious health condition, the certification must include a statement that the employee is unable to work at all or is unable to perform the essential functions of his/her position subject to the following requirements:
 - a. Time to Provide Medical Certification – When an employee's leave is foreseeable and a medical certification is requested, the employee must provide it before the leave begins. When this is not possible, the employee must provide the requested certification to the County within the time frame requested by the County which must allow at least 15 calendar days after the employer's request, unless it is not practicable under the particular circumstances to do so despite the employee's diligent, good faith efforts.
 - b. Consequences For Failure To Provide An Adequate Or Timely Certification

If an employee provides an incomplete medical certification, the employee will be given a reasonable opportunity to cure any such deficiency. However, if an employee fails to provide a medical certification within the time frame established by this policy, the County may delay the taking of FMLA/CFRA leave until the required certification is provided.

- c. Recertification - If the County has reason to doubt the validity or clarity of a certification, the County may require a medical opinion of a second health care provider chosen and paid for by the County. If the second opinion is different from the first, the County may require the opinion of a third provider jointly approved by the County and the employee, but paid for by the County. The opinion of the third provider will be binding. An employee may request a copy of the health care provider's opinions when there is a recertification.
3. To receive compensation under state disability insurance, if the leave is requested because of the serious health condition of an employee's family member, the employee may be required to provide certification which includes the following:
- a. A diagnosis and diagnostic code prescribed in the International Classification of Diseases, or, where no diagnostic has yet been obtained, a detailed statement of symptoms.
 - b. The date, if known, on which the condition commenced.
 - c. The probable duration of the condition.
 - d. An estimate of the amount of time that the physician or practitioner believes the employee is needed to care for the child, parent, spouse, or domestic partner.
 - e. A statement that the serious health condition warrants the participation of the employee to provide care for his or her child, parent, spouse, or domestic partner.
- J. Intermittent Leave Or Leave On A Reduced Leave Schedule - If an employee requests leave intermittently (a few days or hours at a time) or a reduced leave schedule for reasons covered under the FMLA or CFRA, the employee must provide medical certification that such intermittent leave is medically necessary. "Medically necessary" means there must be a medical need for the leave and that the leave can best be accomplished through an intermittent or reduced leave schedule. Employee shall be informed that granted FMLA leave will be deducted from employees 12-week allowance.
- K. Employee Notice of Leave - Although the County recognizes that emergencies arise which may require employees to request immediate leave, employees are required to give as much notice as possible of their need for leave. If leave is foreseeable, at least 30 days notice is required. In addition, if an employee knows that he/she will need leave in the future, but does not know the exact date(s) (e.g. for the birth of a child or to take care of a newborn), the employee shall inform his/her supervisor as soon as possible that such leave will be needed. Such notice may be orally given. If the County determines that an employee's notice is inadequate or the employee knew about the requested leave in advance of the request, the County may delay the granting of the leave until it can, in its discretion, adequately cover the position with a substitute.

- L. Reinstatement upon Return from Leave
1. Upon expiration of leave, an employee is entitled to be reinstated to the position of employment held when the leave commenced, or to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment. Employees have no greater rights to reinstatement, benefits and other conditions of employment than if the employee had been continuously employed during the leave period.
 2. Employees may be required to periodically report on their status and intent to return to work. This will avoid any delays to reinstatement when the employee is ready to return.
- M. Fitness For Duty Certification - As a condition of reinstatement of an employee whose leave was due to the employee's own serious health condition which made the employee unable to perform his/her job, the employee must obtain and present a fitness-for-duty certification from the health care provider indicating that the employee is able to resume the essential functions of his or her pre-leave position. A fitness-for-duty certification may be required if the employee has used leave pursuant to Section 270 when the leave was necessary because of the employee's illness, injury, or medical condition. Failure to provide such certification will result in denial of reinstatement. The County reserves the right to have a returning employee examined by a County designated physician, or to have the County's designated physician consult with the employee's physician, concerning the employee's fitness for duty, unless some alternate provision is set forth in the employee's applicable collective bargaining agreement.
- N. Reinstatement of "Key Employees" - The County may deny reinstatement to a "key" employee (i.e., an employee who is among the highest paid 10 percent of all employed) if such denial is necessary to prevent substantial and grievous economic injury to the operations of the County, and the employee is notified of the County's intent to deny reinstatement on such basis at the time the employer determines that such injury would occur.
- O. Required Forms - Employees must request, complete and return each of the applicable forms in connection with leave under this policy as provided by the office of Risk Management.
- P. Visits to Doctor - Employees with chronic medical conditions are required to visit a doctor at least twice a year for that condition. For single absences requiring leave, the employee must be seen within seven days of the onset of the illness and if seen twice, the second visit must occur within 30 days of the onset of the illness.
- Q. Parental Leave/Adoption – Employees can use leave intermittently for a serious health condition of an adopted child. FMLA leave may also include time to travel to another country to complete an adoption or other necessary steps to complete the adoption.
- R. Notice/Call Ins – Employees are required to timely warn the County that they are planning to miss work and must follow the counties call in policy.
- S. Leave During Holidays – If a holiday falls within a full week of FMLA leave, the holiday

counts as FMLA time, but if the leave is taken in increments of less than one week, the holiday will not count against the 12-week leave unless the employee was scheduled to work the holiday.

290 Leave of Absence Due to Death in Family

- A. When any employee or officer is absent from duty by reason of the death of his or her father, mother, step-father, step-mother, brother, sister, wife, husband, domestic partner, child, grandparent, grandchild, or the mother or father of the employee's or officer's spouse or domestic partner, he or she shall be entitled to be absent, with pay, for no more than five (5) working days per year total, regardless of the number of triggering events.
- B. Eligible Employees. All employees except emergency, seasonal and temporary employees, including retired annuitants, are entitled to this leave. Employees employed on a part-time basis are entitled to this leave on a pro rata basis.
- C. Documentation of Death. The County may require confirmation of death within thirty (30) days after the employee or officer returns to work.

300 Leave of Absence Due to Critical Illness in Family

- A. When any employee or officer is absent from duty by reason of the critical illness of his or her father, mother, step-father, step-mother, brother, sister, wife, husband, domestic partner, child, grandparent, grandchild, or the mother or father of the employee's or officer's spouse or domestic partner, he or she shall be entitled to be absent, with pay, for no more than five (5) working days per year total, regardless of the number of triggering events. For purposes of this provision, a "critical illness" means a "serious health condition" as defined in Section 280(B)(7) but excluding any normal pregnancy (one without medical complications).
- B. Eligible Employees. All employees except emergency, seasonal and temporary Employees, including retired annuitants, are entitled to this leave. Employees employed on a part-time basis are entitled to this leave on a pro rata basis.
- C. Documentation of Critical Illness. The County may require confirmation of critical illness within thirty (30) days after the employee or officer returns to work.

310 Military Leave of Absence

All officers and employees are entitled to military leave of absence in accordance with the provisions of Federal and State law, including FMLA. Military leaves of absence will be reported by the Department Head to the Human Resources Director to insure that all statutory requirements are satisfied. Employees and family members of military personnel may take leave as provided under federal law.

320 Jury Duty Leave

- A. Every permanent or probationary employee of the County who is summoned or required to serve as a trial juror in any jurisdiction where the employee resides, or to serve on a federal grand jury, is entitled to be absent from the County during the period of service. The employee will be paid the employee's regular salary without charge against the employee's

accumulated paid leaves, provided that the employee deposits fees received for jury service (excluding mileage) with the Director of Finance or his/her designee.

- B. An employee summoned for jury duty must immediately notify his or her Department Head. An employee must turn in copy of summons to Department Head within 3 days of receipt.
- C. Employees are required to notify their supervisor on a daily basis regarding jury duty hours, including jury duty release time. Upon release from jury duty prior to the end of the business day, the employee must promptly notify their supervisor. If an employee or officer is released from jury duty at a time that allows the employee to return to work with one hour or more remaining in the workday, the employee or officer must report to work.
- D. Where Courts have call-in procedures to determine days and hours of service, employees must take advantage of these procedures. If an employee is not told by the Court to report or told to call in the next day for jury service, the employee must come to work and make the call from his/her assigned place of work, unless the employee receives prior approval from the Department Head to call from home.

330 Miscellaneous Leave

- A. An employee is entitled to take leave when the employee has been the victim of domestic violence, sexual assault or stalking in order to obtain any legal relief, seek medical attention, and to obtain related services and counseling. The employee shall provide their supervisor with reasonable advance notice of their intention to take time off, and may use accrued vacation, personal leave, sick leave, compensatory time off, or unpaid leave if no accrued leave is available. When an unscheduled absence occurs, the employee shall provide certification evidencing the fact that the employee was a victim of domestic violence, sexual assault, or stalking. To the extent allowed by law, the County shall maintain the confidentiality of any employee requesting and using leave pursuant to this section.
- B. An employee is entitled to be absent from work when the employee, or an immediate member of an employee's family, has been a victim of a crime and is required to attend judicial proceedings related to that crime. The employee shall provide their supervisor with reasonable advance notice of their intention to take time off, and may use accrued vacation, personal leave, sick leave, compensatory time off, or unpaid leave if no accrued leave is available. When an unscheduled absence occurs, the employee shall provide certification evidencing the fact that the employee, or an immediate member of the employee's family, was a victim of a crime and was required to attend a judicial proceeding related to that crime. To the extent allowed by law, the County shall maintain the confidentiality of any employee requesting and using leave pursuant to this section.
- C. An employee who is called to perform volunteer firefighting or search and rescue services on an incident within the boundaries of Mono County (or outside of Mono County if within the jurisdiction of an agency which has a mutual/automatic aid agreement with the employee's volunteer fire district or Mono County Search and Rescue) during regular work hours may be absent from work with the prior approval of the employee's Department Head, whose permission shall not be unreasonably withheld. If prior approval is not possible in the circumstances, the employee shall provide notification (e.g., by email or voice message) prior to responding or as soon as reasonably practicable. If the incident occurs outside of Mono County (or a mutual aid

jurisdiction), absence from work shall only be allowed to the extent required by Labor Code sections 230.3 and 230.4. Time spent responding to a call to perform volunteer firefighting or search and rescue services shall not be compensated, but an employee may use accrued vacation leave or compensatory time off. Employees are not covered by Workers' Compensation with Mono County while performing services as a volunteer firefighter or search and rescue team member.

- D. An employee may take leave to attend a school or day care facility event pursuant to Labor Code Sections 230.7 and 230.8 if the employee provides reasonable advance notice to their supervisor. The employee shall be required to use accrued vacation, personal leave or compensatory time off when using this leave.

340 Pregnancy Disability Leave

- A. Any female employee will be entitled to take an unpaid leave on account of pregnancy, child birth or related medical conditions for the period of disability up to four (4) months. The employee will be entitled to utilize any accrued sick leave, vacation time or other accrued paid leave during this period of time. An employee will not accrue additional vacation or sick leave during any unpaid portion of this leave. The County may, but is not required to, allow an employee to commence the use of CFRA leave prior to the birth of the child if the employee has used four months of pregnancy disability leave prior to the child's birth and the employee's health care provider determines that a continuation of the leave is medically necessary. Pregnancy Disability Leave shall run concurrent with FMLA leave.
- B. Any employee who plans to take a leave on account of pregnancy, child birth or related condition should submit in writing to her Department Head a statement of her intent to take leave, including a physician's statement indicating her last advisable or probable date to remain at work and a statement of her intended date to return to work. Notice must be given not less than thirty (30) days prior to the intended commencement date of the leave, if the leave is foreseeable. When the need for leave does not allow for thirty (30) days notice, notice should be given as soon as practicable.

350 Voting Leave

Employees whose work schedule prevents them from having sufficient time outside of working hours to vote at a statewide or countywide election, may take up to two (2) hours off with pay at the beginning or end of the workday, whichever allows the most free time for voting and the least time off from the employee's regular working shift, to enable the employee to vote. If the time off is required, the employee must provide the employee's Department Head with notice that time off for voting is necessary at least two (2) days prior to the election. The Department Head may require that the time off be taken only at the beginning or the end of the employee's shift/workday.

360 Administrative Leave With Pay

Administrative leave is leave with pay taken at the sole discretion of the County. Employees placed on administrative leave will be relieved of their regular duties during the period of leave. Employees placed on administrative leave will remain at their residence or elsewhere at the instruction of the Department Head, and remain accessible to communication and contact from the County, during their regular work hours, but shall perform no work or duties on behalf of the

County. Employees placed on administrative leave will report to their Department Head daily or as otherwise instructed by their Department Head during the period of the leave. Administrative leave is not discipline and does not entitle the employee to any right of appeal. Employees on Administrative Leave shall accrue benefits, including sick and vacation time, during such leave, and may request to use accrued sick and vacation time in the manner provided for in this Chapter. The employee on paid administrative leave must comply with reasonable restrictions during the employee's normal working hours, shall not engage in activities that might result in injury to the employee, and shall promptly notify their supervisor of any change in their location during the employee's normal working hours. Administrative leave for a period of thirty (30) days or less must be approved by the CAO. Administrative Leave for any period in excess of thirty (30) days must be approved by the Board of Supervisors upon the recommendation of the CAO.

370 Administrative Leave Without Pay

- A. Eligibility. Other than emergency, temporary or seasonal employees, all employees or officers of the County who have been employed for one (1) year may be granted a leave of absence without pay upon the following conditions:
1. The employee or officer has submitted a request in writing to his or her appointing authority indicating clearly and concisely:
 - a. That the leave of absence is made voluntarily by the employee or officer;
 - b. That there is a date certain on which the leave will commence;
 - c. That there is a date certain on which the employee will return to work and failure of the officer or employee to return to work on that date constitutes cause for dismissal of said employee or said officer should the employee or officer not utilize the procedure for extension as set forth below;
 - d. That the reason for the requested leave of absence and all facts, events or occurrences that the employee or officer is relying upon to support the request are stated.
- B. When Granted. A leave of absence without pay may be granted only in the event that the facts, events and occurrences that support the request of the officer or employee establish one of the following:
1. There is an illness, injury or disability of the officer or employee, or a member of his/her immediate family and the officer or employee has exhausted all available leaves pursuant to CFRA and FMLA;
 2. The employee or officer is to receive some training, education or experience which will materially increase the ability of said officer or employee to perform his or her duties as a County employee;
 3. That the leave is requested for personal reasons acceptable to the Department Head and the CAO;
 4. That additional maternity or paternity leave, beyond that authorized by federal or

state law, is requested by an officer or an employee.

- C. Authority. A leave of absence requested by an officer or an employee for a period not exceeding thirty (30) calendar days after the exhaustion of all other leaves may be approved by the employee's Department Head and granted by the CAO.
- D. Extension of Leaves. Should the officer or employee desire an extension of the leave of absence, said officer or employee must submit a request, in writing, to the CAO, whose approval is required pursuant to Subsection C of this section. The request will be considered by the CAO, whose approval is required, only in the event that:
 - 1. The request is received by the County Administrative Officer (CAO) at least seven (7) working days prior to the date scheduled for termination of the leave.
 - 2. The request contains an address to which a note of approval or denial of the extension may be sent; and
 - 3. The request gives facts which support a determination by the CAO that the circumstances which caused the initial granting of the leave still exist.
- E. Leave Requests for Period in Excess of Thirty Days. A leave of absence requested by an officer or employee for a period in excess of thirty (30) calendar days shall be processed as follows:
 - 1. The request shall be approved by the employee's Department Head and submitted to the CAO.
 - 2. Upon the approval of the CAO, the request shall be submitted to the Board of Supervisors for consideration at the next regularly scheduled Board meeting. The Board of Supervisors may approve the request, approve the request upon the imposition of conditions the Board deems appropriate, including but not limited to, a reduction in the period of time requested, or deny the request.
- F. Time Limitation. Leave without pay is not to exceed one (1) year.
- G. No Accrual of Other Leaves. Vacation, sick leave and other paid leaves will not be earned during unpaid leave of absence. Holidays with pay will not be given. Contributions to monthly premium costs for medical insurance will be suspended after one (1) calendar month. After one (1) month the employee must make arrangements to continue to pay his/her normal monthly premium costs for insurance under COBRA provisions or lose coverage.

380 Employee Standards of Conduct

A. All County employees are expected to meet the following standards of conduct:

- 1. Maintain the highest standards of moral and ethical conduct;
- 2. Being courteous, competent, and business like when dealing with all people;

3. Beginning work on time and putting in a full day's work;
4. Being dedicated to the County and the job, and always striving to improve both; and being dedicated to providing quality services in support of the health, safety, and welfare of the local economy while protecting the County's unique rural environment, natural resources, and honoring the public trust and the people being served;
5. Working cooperatively with fellow employees, supervisors and other departments;
6. Putting themselves in the other person's shoes;
7. Keeping physically and mentally healthy; and
8. Working safely at all times.

B. Failure to adhere to the standards of conduct can be grounds for disciplinary action pursuant to section 520 of these rules.

390 Discrimination Prohibited

No person employed by the County of Mono, or seeking employment with the County of Mono, shall be discriminated against in recruitment, examination, appointment, training, promotion, retention, discipline, or any other aspect of personnel administration because of race, color, religion, national origin, ancestry, marital status, sex, age, physical or mental disability, sexual orientation, or political or religious opinions or affiliations. Any employee who believes he/she has been discriminated against should report it immediately to their supervisor, manager, any Department Head, or Human Resources Director. The County's internal complaint process described in section 410 of these rules is available to any employee who believes they have been discriminated against.

400 Retaliation Prohibited

An employee shall not be disciplined or discharged for reporting discriminatory conduct, regulatory violations or illegal activity, unsafe working conditions, or industrial injury, unless the conduct reported is found not to have occurred and there is malice in the reporting.

410 Anti-Harassment Policy

- A. Harassment Free Work Environment. The County is committed to providing a work environment free of discriminatory harassment.
- B. Harassment Will Not Be Tolerated. Discriminatory harassment violates this policy and will not be tolerated. Discriminatory harassment of an applicant, employee or person providing services pursuant to a contract, is harassment based on actual or perceived race, religious creed, color, sex, national origin, ancestry, disability, medical condition, marital status, age or sexual orientation. It is also improper to retaliate against any individual for making a complaint of discriminatory harassment, for participating in a harassment investigation, or for engaging in any other protected activity. Retaliation constitutes a violation of this policy.

- C. Policy Applies to All Personnel Matters. This Policy applies to all terms and conditions of employment, including but not limited to hiring, placement, promotion, disciplinary action, layoff, recall, transfer, leave of absence, training opportunities and compensation. Employees who violate this Policy may be subject to disciplinary action up to and including termination. By definition, any form of discriminatory harassment, including sexual harassment, is not within the course and scope of an individual's employment with the County.
- D. Definition. Harassment can consist of virtually any form or combination of verbal, physical, visual or environmental conduct. It need not be explicit, or even specifically directed at the victim. The conduct prohibited by this policy may include conduct that does not necessarily meet the strict legal definition of harassment as defined under Title VII of the Civil Rights Act of 1974, the California Fair Employment and Housing Act, or other federal and state statutes that prohibit harassment. In other words, an employee, manager, supervisor, or officer may be subject to discipline, up to and including termination, for engaging in, and/or aiding or abetting conduct prohibited by this policy that may not rise to the level of harassment as defined under state or federal law. Sexually harassing conduct can occur between people of the same or different genders.

Harassment includes, but is not limited to, the following misconduct:

1. Verbal. Inappropriate or offensive remarks, slurs, jokes or innuendoes based on actual or perceived sex, religious creed, color, national origin, ancestry, disability, medical condition, marital status, age, or sexual orientation. This may include, but is not limited to, comments regarding an individual's body, physical appearance, attire, sexual prowess, marital status, pregnancy or sexual orientation; unwelcome flirting or propositions; demands for sexual favors; verbal abuse, threats or intimidation of a sexual nature; or sexist, patronizing or ridiculing statements that convey derogatory attitudes about a particular gender, race, color, national origin, religious creed, ancestry, disability, medical condition, or sexual orientation.
2. Physical. Inappropriate or offensive touching, assault, or physical interference with free movement when directed at an individual on the basis of actual or perceived sex, religious creed, color, national origin, ancestry, disability, medical condition, marital status, age, or sexual orientation. This may include, but is not limited to, kissing, patting, lingering or intimate touches, grabbing, massaging, pinching, leering, staring, unnecessarily brushing against or blocking another person, whistling, indecent exposure, or making any type of sexual gesture.
3. Visual or Written. The display or circulation of offensive or derogatory visual or written material related to sex, religious creed, national origin, color, ancestry, disability, medical condition, marital status, age or sexual orientation. This may include, but is not limited to, posters, cartoons, drawings, graffiti, reading materials, computer graphics or electronic media transmissions.
4. Environmental. A work environment that is permeated with sexually-oriented talk, innuendo, insults or abuse not relevant to the subject matter of the job. A hostile environment can arise from an unwarranted focus on sexual topics or sexually suggestive statements. An environment may be hostile if unwelcome

sexual behavior is directed specifically at an individual or if the individual merely witnesses unlawful harassment in his or her immediate surroundings. The determination of whether an environment is hostile is based on the totality of the circumstances, including such factors as the frequency of the conduct, the severity of the conduct, whether the conduct is humiliating or physically threatening, and whether the conduct unreasonably interferes with an individual's work.

E. Romantic Relationships Discouraged. Romantic or sexual relationships between supervisors and subordinate employees are discouraged. There is an inherent imbalance of power and potential for exploitation in such relationships. The relationship may create an appearance of impropriety and lead to charges of favoritism by other employees. A welcome sexual relationship may change, with the result that sexual conduct that was once welcome becomes unwelcome and harassing.

F. Prohibited Supervisory Or Managerial Behavior.

1. No supervisor, manager, or other authority figure may condition any employment, employee benefit or continued employment on an applicant's or employee's acquiescence to the behavior defined above.
2. No supervisor, manager, or other authority figure may retaliate against any applicant, or employee, because that person has opposed a practice prohibited by this policy or has filed a complaint, testified, assisted or participated in any manner in an investigation, proceeding or hearing conducted by an authorized investigator.
3. No person shall destroy evidence relevant to an investigation of harassment.

G. Behavior Prohibited By All Persons.

1. No supervisor, manager, or any other person in the County shall create a hostile or offensive work environment for any other person by engaging in any discriminatory harassment or by tolerating it on the part of any employee.
2. No supervisor, manager, or any other person in the County shall assist any individual in doing any act which constitutes discriminatory harassment against any person.
3. No supervisor, manager, or any other person in the County may retaliate against any employee because that person has opposed a practice prohibited by this policy or has filed a complaint, testified, assisted or participated in any manner in an investigation, proceeding, or hearing conducted by an authorized investigator.

H. Obligations of Supervisors/Managers.

1. A copy of this policy will be provided to all employees of the County, and will be displayed and/or made available throughout the County.
2. A copy of the information sheet on sexual harassment prepared by the Department of Fair Employment and Housing is available to all County employees upon

request.

3. The County will periodically notify employees of the procedures for registering a complaint as well as available redress. Such notification will occur through the normal channels of communication.
 4. The Human Resources Department will make available upon request information from the Department of Fair Employment and Housing and the Equal Employment Opportunity Commission about filing claims of harassment with these entities.
 5. Employees of the County will receive periodic training on the policy.
- I. Need to Report Immediately. Employees who believe they have experienced or been subjected to any form of employment discrimination or harassment should report it immediately to their supervisor, manager, any Department Head, or the Human Resources Department.
- J. Obligations of all Employees.
1. Any employee who observes or witnesses comments, gestures, visual or auditory materials, or actions that are perceived as constituting any form of harassment should immediately communicate and discuss with the person who is performing the harassing behavior that such action/words are not welcome.
 2. Whether or not an employee has communicated directly with the harasser, all employees should immediately report any conduct that they believe violates the policy. This includes conduct they personally experience or directly observe, whether or not reported by the employee who is the object of the conduct. This also includes conduct that they have been told has occurred by the person allegedly harassed or a witness to alleged harassment. This also includes conduct by nonemployees, such as sales representatives, independent contractors, service vendors, clients, or any member of the public, or conduct aimed at such contractors or any member of the public. An employee who observes/witnesses harassing or discriminatory conduct and fails to report such conduct may be subject to disciplinary action.
 3. Employees should immediately report the conduct to their supervisor, manager, any Department Head or the Human Resources Department. Under no circumstances will employees of the County, who believe they have been the victim of discrimination or harassment, be required to first report that harassment to a supervisor or other authority figure if that person or authority figure is the individual who has done the harassing. These employees should instead report the conduct to any manager, Department Head or the Human Resources Department.
 4. All employees must cooperate with any investigation of any alleged act of discriminatory harassment conducted by the County or its agents. Failure to cooperate with any such investigation may subject the employee to discipline, up to and including discharge.
- K. Responsibilities of Supervisors or Management.

1. Any supervisor or manager who receives a complaint or witnesses any conduct regarding discrimination or harassment must immediately report it to the Human Resources Department. If it is not possible to make an immediate report to the Human Resources Department, or if the complaint involves the Human Resources Director, then the complaint should be immediately reported to the CAO. Failure to report discrimination or harassment may result in disciplinary action.
2. No supervisor, manager, officer, or any other person in the County with management authority may retaliate against any employee because that person has opposed a practice prohibited by this policy or has filed a complaint, testified, assisted or participated in any manner in an investigation, proceeding, or hearing conducted by an authorized investigator.
3. All supervisors and managers are required to maintain confidentiality to the extent possible in communicating or investigating any claims of alleged discriminatory harassment.

420 Investigative and Corrective Action for Complaints of Discrimination and/or Discriminatory Harassment

- A. The Human Resources Department will authorize or conduct an investigation of the complaint of discrimination or discriminatory harassment. The investigation will be conducted in a manner that ensures, to the extent feasible, the privacy of the parties involved.
- B. The person designated to investigate shall immediately report in writing the findings of fact to the Human Resources Director. The Human Resources Director, in consultation with the CAO and County Counsel, will determine whether these rules have been violated and communicate the conclusion to the complainant.
- C. Disciplinary action shall be decided in accordance with County policy and after consultation with the Human Resources Director and County Counsel.
- D. If the complaint is against the Human Resources Manager, the investigation will be conducted or supervised by the CAO.

430 Anti-Violence in the Workplace Policy

- A. Policy. The County has a Zero Tolerance for workplace violence. The policy of the County is to prohibit acts or verbal and/or non-verbal threats of physical violence in the workplace, including intimidation, harassment, and/or coercion, by or to County employees, visitors, fellow employees or by relatives of fellow employees.
- B. Zero Tolerance Standard. The following sets forth examples of prohibited conduct:
 1. Violent conduct or threats of violence, implied, actual, direct, or indirect to any employee.

2. Possession of offensive or defensive weapons (firearms, illegal knives, clubs, mace, pepper spray, tear gas, etc.), unless specifically required or authorized by the Sheriff or CAO.
 3. Hitting or shoving an individual, and any physical touching in an intimidating, threatening or dominating manner.
 4. Threatening an individual or family member, friends, associates, or citizens.
 5. Making harassing or threatening phone calls.
 6. Engaging in harassing surveillance or stalking.
 7. Making a suggestion or threat that violence will occur.
 8. Conduct that creates a physically hostile, abusive, or intimidating work environment for one or more County employees.
- C. Reporting Conduct. Employees should immediately report violent behavior at any County location or at any location where the County conducts business to the Department Head for monitoring and assessment and call 911 if immediate law enforcement and or emergency response is necessary. The Department Head shall relay all reported or otherwise known incidents to the CAO or his/her designee. The CAO or designee may, in his/her discretion, take immediate steps to provide safety to the reporting person or other person(s) based on his/her assessment of the situation.
- D. Discipline. All County employees who engage in violence, direct, indirect, threatened, or actual, against co-workers or any other person related to County business or on County premises may be subject to legal action by law enforcement authorities as well as disciplinary action by the County, up to and including termination of employment.
- E. Action Plan. The CAO or his/her designee and Department Head will assess reported incidents and may take the following action(s) where appropriate:
1. Take steps to have any physically threatening or violent person, employee or member of the public leave or be removed from the worksite.
 2. Place an employee alleged to have made serious violent threats or engaged in other violent behavior on paid or unpaid leave pending the outcome of an investigation.
- F. Investigation. Threats of violent behavior and acts of violent behavior, implied, actual, direct, or indirect, are to be investigated promptly and reported to the CAO or his/her designee. Such incidents should be documented and filed with the CAO or his/her designee and thereafter investigated in accordance with the CAO's direction. Such documentation should include a narrative of the incident including names and other appropriate identification of the parties involved, verbal comments made or description of the violent behavior, witness names, and witnesses' statements. The County shall cooperate and coordinate with any investigation being conducted by law enforcement.
- G. Procedures . Procedures for investigating incidents of workplace violence, including threats of violence and physical injury, shall include the following, and may be subject to

any additional policy adopted by the CAO or Board of Supervisors:

1. Go to the scene of an incident. Immediately separate the participants.
2. Interview threatened or injured employees and witnesses.
3. Consider taking corrective action to prevent incidents of this kind from recurring.
4. Contact CAO and inform of threats of violence immediately upon knowledge of threats.
5. Document findings.
6. Determine the cause of the incident.
7. Examine the workplace for security risk factors associated with the incident after release of the scene by law enforcement personnel if the incident involves injuries or death.
8. Take whatever additional action is necessary under the circumstances to handle and investigate workplace violence complaints and/or incident.

H. Guidelines for Immediate Response. Any response to an incident involving an assault resulting in injury or death should be limited in scope. The individual on scene who observes the incident should limit their activities to the following:

1. Dial 911 for medical and law enforcement assistance.
2. Render comfort and minor first aid to any injured victims.
3. Immediately notify the Department Head, Sheriff, and CAO
4. Separate the participants and make an attempt to identify and document all potential witnesses to the event.

The first manager or supervisor responding to the incident should ensure that the above actions have been initiated.

440 Improper Political Activity

No one employed by the County will engage in political activities on County premises while engaged in official duties, using County equipment, or wearing an official County uniform. Political activity is that activity defined under the California Government Code.

450 Outside Employment/Restrictions

No officer or employee shall engage in any employment, activity or enterprise which is inconsistent, incompatible, or in conflict with the duties or responsibilities of said officer or employee as they relate to employment with the County of Mono, or with the duties, functions, or responsibilities of employee's appointing authority or of the County, except as specified herein.

- A. Prohibited Outside Employment. An officer's or employee's outside employment, activity, or enterprise shall be prohibited if it:
1. Involves the use for private gain or advantage of the County's time, facilities, equipment and supplies; or the badge, uniform, prestige or influence or his/her County office or employment; or
 2. Involves receipt or acceptance by the officer or employee of any money or other consideration from anyone other than the County for the performance of an act which the officer or employee, if not performing such act, would be required or expected to render in the normal course or hours of his/her County employment or as a part of his/her duties as a County officer or employee; or
 3. Involves the performance of an act in other than his/her capacity as a County officer or an employee which act may be subject directly or indirectly to the control, inspection, review, audit or enforcement of any other officer or employee; or
 4. Involves such time demands as should render performance of his/her duties as an officer or employee less efficient.
- B. When Outside Employment May Be Allowed. An officer's or employee's outside employment, activity or enterprise would not be deemed inconsistent, incompatible, in conflict with, or inimical to, the duties of the officer or employee, if the officer or employee, prior to engaging to any such employment, activity or enterprise makes a complete written disclosure to the Department Head or the appointing authority of all of the functions, duties and responsibilities required of said officer or employee by such employment, activity or enterprise, and receives written consent to engage in such employment, activity or enterprise from the Department Head, if an employee, or the Board, if an officer. A Department Head and/or the CAO may adopt a form for use in evaluating a permitting outside employment.

460 Drug and Alcohol Policy

- A. County Requirements. The County requires that any officer or employee:
1. Not report to work or be subject to being called to duty while his or her ability to perform job duties is impaired due to on or off duty alcohol or drug use. Not report to work if the effects of substance use (odor, appearance, etc.) are noticeable to the public.
 2. Not possess or use alcohol or impairing drugs, including illegal drugs and prescription drugs without a prescription, during working hours, while on County property, while using or operating County equipment or vehicles, or while subject to being called to duty, on breaks, or during meal periods.
 3. Not directly or through third parties sell or provide drugs or alcohol to any person, including any employee, while either or both employees are on duty or subject to being called to duty.
 4. Notify his or her supervisor, before beginning work, when taking medications or drugs, prescription or non-prescription, which may interfere with the safe and

effective performance of duties or operation of County equipment.

5. Provide, within 24 hours of request, bona fide verification of current valid prescription for any potential impairing drug or medication identified. The prescription must be in the employee's name. A medical marijuana prescription/license is not deemed a valid prescription for employment purposes.
6. Notify the Human Resources Director and Department Head of any criminal drug conviction for a violation not later than five days after conviction.

- B. Special Restrictions. Special restrictions and/or policies applicable to Department of Transportation regulated or sensitive safety positions are incorporated herein by this reference, and will be enforced together with, and in addition to, the provisions of this section. Departments receiving federal funding may be subject to the Drug-Free Workplace Act of 1988.
- C. Discipline For Violations. Violation of any of the above can result in discipline up to and including termination, and may include the employee's participation in, and completion of, a drug or alcohol treatment program. The decision to discipline or discharge will be carried out in conformance with the disciplinary procedures set forth in these rules and in conformance with state and federal leave and disability laws.
- D. Search of Property. The County reserves the right to search, without employee consent, all areas and properties in the County over which the County maintains control or joint control with the employee.
- E. Pre-employment screening. The County will maintain post-offer, pre-employment screening practices regarding drugs and alcohol. All offers of employment extended by the County shall be contingent upon the applicant submitting to and passing a fitness for duty examination which may include testing for use of drugs and alcohol for designated positions. Applicants who refuse to sign a consent form permitting testing or the release of test results to the County will not be hired/rehired.
- F. Management Responsibilities and Guidelines. Managers and supervisors are responsible for reasonable enforcement of this drug and alcohol policy. Managers and supervisors shall direct that an employee submit to a drug and/or alcohol test when a manager or supervisor has a reasonable suspicion that an employee is intoxicated or under the influence of drugs or alcohol while on the job or subject to being called to work.
1. Reasonable suspicion is a belief based on objective facts sufficient to lead a reasonably prudent supervisor to suspect that an employee is under the influence of drugs or alcohol so that the employee's ability to perform the functions of the job is impaired or so that the employee's ability to perform his/her job safely is reduced.
 2. Managers and supervisors shall direct an employee to submit to a drug and/or alcohol test if the employee has been involved in a vehicular accident where the employee was the driver or involved in any accident that causes damage to county property or injury to any person.
 3. Any manager or supervisor directing an employee to submit to a drug and/or alcohol test shall document in writing the facts constituting reasonable suspicion

that the employee in question is intoxicated or under the influence of drugs or alcohol.

4. Any manager or supervisor encountering an employee who refuses an order to submit to a drug and/or alcohol analysis upon direction will remind the employee of the requirements and disciplinary consequences of failing to submit to the analysis. Where there is reasonable suspicion that the employee is then under the influence of alcohol or drugs, the manager or supervisor will arrange for the employee to be safely transported home.
5. Managers and supervisors will not physically search the person or employee suspected of being under the influence of drugs and/or alcohol, nor search the personal possessions of such employee or person without first being provided the freely given written consent of the employee or person.
6. Managers and supervisors will notify the Department Head or designee when they have reasonable suspicion to believe that an employee may have illegal drugs in his or her possession or in an area not jointly or fully controlled by the County. If the Department Head or designee concurs that there is reasonable suspicion of illegal drug possession, the Department Head may notify the appropriate law enforcement agency.

G. Physical Examination and Procedure. The drug and/or alcohol test may test for any substance which could impair an employee's ability to effectively and safely perform the functions of his/her job, including but not limited to, prescription medications, alcohol, heroin, cocaine, morphine and its derivatives, PCP, methadone, barbiturates, amphetamines, marijuana and other cannabinoids.

1. Results of Drug and/or Alcohol Analysis Pre-employment. A positive result from a drug and/or alcohol analysis may result in the applicant not being hired where the applicant's use of drug and/or alcohol could affect performance of job, duties or responsibilities. If a drug screen is positive at the pre-employment physical the applicant must provide, within 24 hours of request, a bona fide verification of a valid prescription for the drug identified in the drug screen. If the prescription is not in the applicant's name or the applicant does not provide acceptable verification, or if the drug is one that is likely to impair the applicant's ability to perform the job duties, the applicant may not be hired.
2. During Employment Physical or Alcohol/Drug Test. A positive result from a drug and/or alcohol analysis may result in disciplinary action, up to and including discharge. If the drug screen is positive for a prescription drug, the employee must provide, within 24 hours of request, a bona fide verification of a valid current prescription of the drug identified in the drug screen. The prescription must be in the employee's name. If the employee does not provide acceptable verification of a valid prescription, or if the prescription is not in the employee's name, or if the employee has not previously notified his or her supervisor that the employee has been prescribed and will be taking such prescribed drug, the employee will be subject to disciplinary action up to and including discharge.
3. Testing Procedures. Testing procedures and threshold limits shall be in accordance with state and federal law, DOT procedures, and as may be determined by policy

established by the Board of Supervisors.

4. Investigation. If an alcohol or drug test is positive for alcohol or drugs, the County shall conduct an investigation to gather all facts. The decision to discipline or discharge will be carried out in conformance with the disciplinary procedures set forth in these rules and in conformance with state and federal laws.

- H. Confidentiality. Laboratory reports and test results shall not appear in an employee's personnel file. Information of this nature will be contained in a separate confidential medical file which will be securely kept under the control of the Human Resources department. The report or test results may be disclosed to County management on a strictly need-to-know basis and to the tested employee upon request. Disclosures, without consent, may also occur when (1) the information is compelled by law or by judicial or administrative process; (2) the information has been placed at issue in a formal dispute between the employer and the employee, (3) the information needs to be used in administering an employee benefit plan; or, (4) the information is needed by medical personnel for the diagnosis or treatment of the employee who is unable to authorize disclosure.

480 Job Abandonment

An employee is deemed to have resigned if the employee is absent for three (3) consecutive work days without prior authorization and without notification during the period of absence. Employees separated from employment for job abandonment may be reinstated with such charge removed from the employee's record upon presentation of acceptable justification for the absence. Said request for reinstatement must be made in writing to the Department Head within 30 days of the effective date of separation. A justified absence may include such occurrences as severe accident, severe illness, false arrest, or mental or physical impairment which prevented notification. Employees have no right of appeal if deemed to have resigned as a result of job abandonment.

490 Disciplinary Action – General

Employees of the County who have obtained permanent or regular status may only be disciplined for cause.

500 Disciplinary Action – Authority

The Department Head, appointing authority or County Administrative Officer may demote, suspend, or discharge permanent employees. Managers and supervisors as well as the Department Head, appointing authority or the County Administrative Officer may provide written or oral reprimands.

510 Disciplinary Action – Types

- A. There are no rigid rules which specify the degree of disciplinary action which is appropriate for specific misconduct or performance deficiency. There is no requirement that discipline be "progressive," and the County reserves its right to not follow progressive discipline. Progressive discipline is to be used to assist employees in improving their performance. It is not to be considered a bar or prior condition to suspension, demotion, or termination. While termination for unsatisfactory conduct and certain types of misconduct will often be preceded by oral reprimand, written reprimand, or suspension, Mono County reserves the right to proceed to any level of discipline,

including termination when such action is deemed appropriate. The facts and circumstances of the specific act, misconduct or performance deficiency, together with the employee's performance history, and the harm to public service, will be reviewed to determine the appropriate level of disciplinary action to be imposed. In general, this policy contemplates a two-tier approach when determining the level of appropriate discipline. Examples of this policy include, but are not limited to, the following:

1. The types of misconduct and poor performance that will usually result in an oral reprimand or written reprimand include limited incidents of tardiness and poor performance, minor acts of neglect of duty, incompetence, insubordination, and violations of rules or policies that will be corrected by a reasonable level of discipline and supervision.
2. The types of misconduct and poor performance that will usually result in suspension or termination will include any instance of violence, harassment, discrimination, theft, violation of a felony or any crime of moral turpitude, repeated poor performance or misconduct following any written reprimand, performance violation, performance improvement plan or corrective action plan, repeated acts of insubordination, neglect of duty, incompetence, or violation of any rule, law, or policy that may cause a risk or harm to any person.

B. Set forth below are the types of disciplinary action that can be imposed:

1. Oral Reprimand. Oral reprimand is the least formal action. It is administered by the employee's immediate supervisor or Department Head. This action is not noted in an employee's personnel file. There is no requirement to issue an oral reprimand before proceeding to any other appropriate level of discipline. Nothing shall prevent an oral reprimand to be changed to a written reprimand if, upon reflection or discussion with the Department Head, the supervisor determines that a written reprimand is the appropriate form of discipline.
2. Written Reprimand. The written reprimand is prepared by the employee's immediate supervisor or Department Head and explicitly describes the problem and possible solution. A copy of the written reprimand is filed in the employee's personnel file. There is no requirement to issue a written reprimand before proceeding to any other appropriate level of discipline.
3. Suspension. With the approval of the Department Head, an employee may be separated from service for one working day or more. Suspensions require County Counsel and Human Resource Director review and County Administrative Officer approval. There is no requirement to issue a suspension before proceeding to any other appropriate level of discipline.
4. Demotion. An involuntary reduction in status from one classification to another classification having a lower salary range. A demotion requires County Counsel and Human Resource Director review and approval of the County Administrative Officer.

5. Discharge. Discharge is an involuntary separation from employment of an employee for cause. Discharge requires County Counsel and Human Resource Director review and approval of the County Administrative Officer.

520 Disciplinary Action – Grounds

- A. The maintenance of permanent status by an employee requires appropriate behavior and efficient and effective service. Employees are expected to observe and maintain certain standards of job performance and conduct. When job performance and conduct does not meet Mono County's standards, the employee's Department Head or his or her designee will endeavor, when deemed appropriate in their discretion, to provide employees with a reasonable opportunity to correct the deficiency. If, however, the employee fails to make the correction, he or she will be subject to discipline, up to and including termination.
- B. Any permanent employee is subject to disciplinary action, including discharge, suspension, reduction in wages, demotion, written reprimand and oral reprimand. Listed below are examples of cause which will be deemed sufficient for such action by the County. These examples are intended to provide employees with fair notice of what is expected of them. It is not possible to provide an exhaustive list of all types of impermissible conduct and performance. Therefore, employees should be aware that conduct not specifically set forth below, but which adversely affects or is otherwise detrimental to the interests of Mono County, other employees, contractors, employees of other public agencies, clients, and members of the public, may also result in disciplinary action, including termination. Grounds for disciplinary action are not limited to the examples enumerated below:
 1. Fraud in securing appointment which shall include, but not be limited to, misrepresentation of any material fact in any written or oral application for work with Mono County; failure to possess any license or certificate necessary to the performance of the duties and functions required by the job for which the person is applying; and failure to possess any special skill or ability that may be required by the position for which the person is applying.
 2. Incompetence or inefficiency in the performance of duty. This is defined to include, but not be limited to, any neglect of duty and/or failure to meet reasonable work performance standards and requirements. The failure to comply with any performance improvement plan, corrective action plan, specific job improvement orders or suggestions set forth in a performance evaluation, or repeated failure to meet reasonable work performance standards, will result in disciplinary action that may include, suspension, demotion, or termination.
 3. Inexcusable neglect of duty. This may include, and not be limited to, unauthorized or excessive time away from the performance of the job duties, lack of attention to job responsibilities, failure to follow appropriate work procedures, and failure to perform duties in a timely manner. Repeated instances of inexcusable neglect of duty cannot be tolerated by a public agency and will result in disciplinary action, up to and including termination.
 4. Insubordination. This is defined to include, but not be limited to, the willful failure or refusal to perform a particular duty, function or responsibility required

by the position of employment. It may also include the failure to follow the terms and conditions of a performance improvement plan. Repeated instances of insubordination, whether or not related to the first instance of insubordination, are not acceptable and will result in disciplinary, up to and including termination. Insubordination also includes conduct which insults, demeans, or undermines the authority of a supervisor or manager.

5. Dishonesty which is defined to include, but not be limited to, any unauthorized possession or use of property not belonging to the employee, the making of false statements to a supervisor, Department Head, or investigating authority, committing perjury, falsifying time cards, or any County documents or records, and making any false or deliberately misleading statements during the course of employment or concerning any business of the County.
6. Violation of the County's drug and alcohol policy, and when applicable, violation of Department of Transportation Regulations and/or the Drug-Free Workplace Act of 1988.
7. The conviction of either a misdemeanor or a felony related to the position held will constitute grounds for discipline up to and including dismissal of any employee. The record of conviction will be conclusive evidence of the fact that a conviction occurred. The Human Resources Director may inquire into the circumstances surrounding the commission of the crime in order to support the degree of discipline. A plea or verdict of guilty or a conviction showing a plea of nolo contendere is deemed to be a conviction within the meaning of this section.
8. Persistent, abusive or discourteous treatment of the members of the general public or fellow employees, including but not limited to, discriminating against, harassing, including sexually harassing, fellow employees or members of the public, and/or interfering with the work performance of others.
9. Political activity during an employee's or officer's working hours, when engaged in official county business, when using County equipment, while in County uniform or in a County vehicle, or in the name of the County.
10. Violation of any County ordinance or lawful department rule, regulation or policy.
11. Willful misuse of County property or causing damage to County property resulting from misuse or negligence.
12. Knowing and malicious publication (orally or in writing) of inaccurate or false information concerning County, its officers or employees, which is of such nature as to bring discredit to the County or its officers and employees.
13. Misrepresenting oneself as a spokesman for the County in such a way as to bring discredit to the County.
14. Working or approving overtime without authorization.
15. Excessive absenteeism, tardiness, or abuse of lunch and other break privileges.

16. Abuse of sick leave.
17. Mental or physical impairment which renders the employee unable to perform the essential functions of the job, with or without reasonable accommodation (if disabled), or presents a significant current risk of substantial harm or threat to the health and/or safety of self or others.
18. Acceptance from any source of a reward, gift, or other form of remuneration in addition to regular compensation to an employee for the performance of his or her official duties.
19. Failure to maintain confidential information.
20. Endangering another employee or member of the public through unsafe practices, engaging in threatening, intimidating, or discriminatory activities, and unlawful or unauthorized possession, brandishing, or use of any dangerous weapon.
21. Any other failure of good behavior or acts which are incompatible with or inimical to, or in any way provides harm to, the public service, brings discredit to the County, or is a violation of the Codes of Conduct provided in these rules under section 380.

530 Disciplinary Action – Effective Date

Disciplinary action becomes final upon issuance of the final notice of the disciplinary action. Before taking action to dismiss, suspend without pay, demote, or cause a reduction in pay or other property interest of employment, specific procedures which provide the employee with procedural due process, must be followed. Any such proposed discipline should be reviewed by the Human Resource Director or his or her designee, and the County Counsel's office, prior to such action being taken. The CAO may adopt a Skelly Hearing Policy that guides supervisors and managers through this process.

A. Notice of Proposed Action (Skelly Notice).

The appointing authority shall first attempt to cause the Notice of Proposed Action to be personally served on the employee if that is possible. If the circumstances do not allow for hand delivery of the notice, the notice may be mailed by both certified and first-class mail, and five calendar days are to be added to the applicable response time.

The Notice of Proposed Action shall contain the following:

1. The name of the employee and their position.
2. A statement describing the disciplinary action proposed to be taken and the proposed effective date of such action.
3. A statement of the specific charge(s) for the proposed discipline from the grounds for discipline set forth in Section 520.
4. A clear and concise statement of the reasons for which the proposed disciplinary is being

taken, including a statement of the acts or omissions that form the basis of the charges.

5. A statement that the employee may review and request copies of materials upon which the proposed action is based, or a statement that the materials that form the basis of the proposed action are attached to, and incorporated within, the notice.

6. A statement that the employee has the right to respond within ten (10) calendar days to the appointing authority either orally or in writing, and has a right to be represented at the hearing.

B. Employee Response.

The employee, with or without union representation, upon whom a Notice of Proposed Action has been served shall have ten (10) calendar days to respond to the appointing authority either orally or in writing before the proposed action may be taken. Upon application and for good cause, the appointing authority may extend in writing the period to respond. If the employee's response is not filed within ten (10) calendar days of service of the Notice of Proposed Discipline, or within the period specified in any written extension, the right to respond is waived and lost.

C. Hearing or Review of Written Response.

1. The purpose of the Skelly Hearing is to provide an opportunity for the employee to be heard. The employee may offer oral or written information that serves to refute factual allegations in the notice of proposed discipline and/or to offer facts or explanation in order to reduce the severity of the proposed discipline.

2. The following guidelines shall apply:

- i. Except where departmental policy requires a specified officer to conduct the hearing, the hearing officer shall be the Human Resources Director, or, in the event the discipline is proposed against a Human Resources Department employee, the hearing officer shall be chosen by the CAO.
- ii. The hearing is not a formal evidentiary hearing. The hearing officer may only review those documents which are relevant to the specific proceeding as determined in his or her sole discretion.
- iii. At the beginning of the hearing, the hearing officer shall explain the process and advise the employee that the scope of the hearing is limited to the charges and facts set forth in the Notice of Proposed Discipline and ask the employee if the employee has any questions about what is stated in that Notice, and to present facts in support of their position.
- iv. The employee is allowed to have up to two Union-appointed representatives at the hearing if he or she chooses.
- v. The Department may have up to two representatives at the hearing to listen to the proceedings, take notes, and respond to questions from the hearing officer.
- vi. Following the hearing, and within a reasonable time, the hearing officer shall determine, based upon the information provided for the Skelly Hearing, whether to confirm the proposed discipline; to modify or withdraw the proposed

discipline; or to instruct the individual initiating the disciplinary action to conduct additional investigation.

D. Notice of Final Disciplinary Action.

Following the receipt of the hearing officer's written report and recommendation, the Skelly Hearing Officer shall prepare a written Notice of Final Disciplinary Action and serve the Notice on the employee and on the Union Business Representative by personal delivery or by both certified and first-class mail. The Notice is deemed served upon personal delivery or mailing, but in the case of mailing it shall extend the time for the Union to request an appeal by five calendar days. Upon service of this Notice of Final Disciplinary Action, the discipline shall become effective and imposed.

The Notice of Final Disciplinary Action shall contain:

1. The name of the employee and their position.
2. A statement describing the disciplinary action to be taken and the effective date of such action.
3. A statement of the specific charge(s) for the discipline from the grounds for discipline set forth in Section 520
4. A clear and concise statement of the reasons for which the proposed disciplinary is being taken, including a statement of the acts or omissions that form the basis of the charges. Any relevant facts presented by the employee in response to the proposed action, shall also be included.
5. For suspensions greater than 30 days or dismissals from employment: A statement that the employee has a right to appeal the imposition of discipline to the County Administrative Officer for review within ten (10) calendar days of the service of the Notice of Final Disciplinary Action. For all other disciplinary actions: A statement that the Union has a right to appeal the imposition of discipline to arbitration within ten (10) calendar days of the service of the Notice of Final Disciplinary Action.
6. A copy of written materials upon which the County relied upon in imposing the discipline, or if such materials are voluminous, a succinct statement describing the materials and notifying the employee how a copy of those materials may be obtained.

E. Leave Pending Employee Response.

Pending response to a Notice of Proposed Action, the appointing authority, for cause specified in writing, may request that the CAO place the employee on temporary leave of absence with pay pending the completion of the hearing process.

F. Appeal to County Administrative Officer

1. If the administrative disciplinary matter is not resolved to the satisfaction of the employee by the Notice of Final Disciplinary Action, and the discipline imposed is a suspension greater than thirty days or a dismissal from employment, within ten (10) calendar days of the service of the Notice of Final Disciplinary Action the employee may appeal the Notice of Final Disciplinary Action to the CAO. Failure to file the written challenge within such time constitutes the employee's waiver to any further process challenging the discipline.

2. Upon receipt of a timely submission of the Notice of Final Disciplinary Action as set forth in Section 530.F.1, the CAO shall schedule a meeting to discuss the disciplinary action with the employee. Within seven working days after the meeting the CAO shall serve a written Notice that upholds, modifies, or dismisses the Notice of Final Disciplinary Action. Such Notice shall be considered the Notice of Final Disciplinary Action for purposes of the following sections related to an appeal to arbitration.

To the extent the CAO's Notice of Final Discipline modifies or dismisses the original Notice of Final Disciplinary Action, the modified or dismissed action shall become effective and imposed upon service of the CAO's Notice of Final Disciplinary Action.

535 Appeal to Arbitration

The Union is the exclusive representative of its members, with the sole right to appeal to arbitration a Notice of Final Disciplinary Action or grievances that are eligible for such appeals. The Union may adopt policies and procedures to determine whether or not to elevate a matter to arbitration.

In order to exercise the right to appeal such a matter to arbitration, within 10 calendar days of the service of the Notice of Final Disciplinary on the Union Business Representative, the Union shall file with the County Human Resources Department a written notice of appeal. Such notice shall include the factual basis for challenging the Notice of Final Disciplinary action. The Union and the County shall share equally the cost of the Arbitrator regardless of the outcome of the arbitration. If the Union does not file a written notice of appeal within the time limits required, the disciplinary action is final without any further action or appeal rights.

540 Appointment of Arbitrator

An Arbitrator shall hear and determine all appeals from disciplinary proceedings other than oral or written reprimands (which are not subject to appeal) and shall hear grievances as the final step of the grievance process (if reached). The parties to the appeal hearing and to the selection of the arbitrator shall be the Union and the County.

The Arbitrator shall be selected from the following list of arbitrators:

- Charles Loughran
- Carol Vendrillo
- Fred D'Orazio
- Wilma Radar
- Geraldine Randall
- Kathleen Kelly
- Any person mutually agreed upon by the Human Resources Director and the Union Business Representative

The Arbitrator shall be chosen in the presence of the Human Resources Director by the Union Business Representative and/or designee pulling a name out of a hat.

- A. Authority of the Arbitrator. The Arbitrator will have the power to examine witnesses under oath, compel their attendance, compel production of evidence, issue subpoenas in the name of the County and deliver subpoenas to current employees and/or provide for service of the subpoenas. The refusal of a person to attend or to testify and answer to a subpoena will subject the person to prosecution in the same manner as set forth by law for

failure to appear before the Board of Supervisors in response to subpoena issued by the Board of Supervisors and/or be subject to disciplinary action if the witness is an employee.

- B. Arbitrator Deliberations and Determinations. When the Arbitrator makes determinations, after required notice and hearing, the Arbitrator will have the following powers:
1. Upon reaching a conclusion with respect to a determination requiring findings and conclusions, the Arbitrator shall cause to be drafted his or her findings and conclusions.
 2. The decision of the Arbitrator shall be the final and binding administrative action and not subject to any further administrative appeal.

550 Appeal Procedure

- A. Scheduling of Hearing. Upon receipt of the request for appeal, the Clerk of the Arbitrator shall schedule a hearing before the Arbitrator. Absent a stipulation to the contrary, the appeal hearing shall be set no less than twenty (20) working days and no more than sixty (60) working days from the day of the filing of the appeal. These deadlines are advisory only. Failure to schedule, notice or conduct a hearing within the suggested time periods shall not invalidate the disciplinary action being appealed. All interested parties shall be notified in writing of the day, time and place of the hearing at least fifteen (15) working days prior to the hearing.
- B. Private Hearings. All hearings shall be private.
- C. Pre-Hearing Procedure.
1. Subpoenas. The Arbitrator is authorized (but not required) to issue subpoenas at the request of either party prior to the commencement of the hearing. After the commencement of the hearing, the Arbitrator may issue subpoenas only for good cause. The Human Resources Department will prepare subpoenas for all witnesses. The Human Resources Department will only serve subpoenas on individuals who are currently employed by the County. It will be the responsibility of the employee and the County to submit the names of County employees to be subpoenaed at least ten (10) working days before the date of the hearing in which they are requesting the witnesses to appear.
 2. Exhibits and Witnesses Lists. Ten (10) working days prior to the date set for the hearing, each party shall serve upon the other party and submit to the Arbitrator Clerk a list of all witnesses and a list and copy of all exhibits.
 3. Hearing Briefs. Either party may submit a concise hearing brief outlining the factual and legal issues and providing a legal analysis supporting the party's position. Hearing briefs shall be filed with the Clerk of the Arbitrator and served on the other party at least five calendar days prior to the commencement of the hearing. Hearing briefs are limited to ten (10) pages or less unless otherwise allowed by the Arbitrator.
- D. Record of Proceedings and Costs.
1. Court Reporter. All disciplinary appeal hearings may, at the discretion of either

party be recorded by a court reporter. Any hearing that does not utilize a court reporter shall be recorded by audio tapes. If a court reporter is requested by either party, that party shall pay the cost of the court reporter. If both parties request a court reporter, the cost will be split equally.

2. Employee Witness Compensation. Employees of the County who are subpoenaed to testify during working hours will be released from work with pay to appear at the hearing. The Union will bear the cost of reimbursing any more than six employees it subpoenas to appear at the hearing for the pay such employee(s) is entitled to. The Arbitrator may direct that these employees remain on call until called to testify. Employees who are subpoenaed to testify during non-working hours will be compensated for the time they actually testify by the party subpoenaing them, unless the County agrees to a different arrangement. Time spent by an employee summoned as a witness will count as hours worked.

E. Conduct of the Hearing. The hearing need not be conducted in strict accordance with technical rules relating to evidence and witnesses but hearings shall be conducted in a manner most conducive to determination of the truth.

1. Any relevant evidence may be admitted if it is the type of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs. Consideration shall be given to the existence of any common law or statutory rules which might make improper the admission of such evidence over objection in civil actions.
2. Hearsay evidence may be used for the purpose of supplementing or explaining any direct evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions.
3. The rules dealing with privileges shall be effective to the same extent that they are now or hereafter may be recognized in civil actions.
4. Irrelevant and unduly repetitious evidence may be excluded.
5. The Arbitrator shall determine the relevancy, weight and credibility of testimony and evidence. Decisions made by the Arbitrator shall not be invalidated by any informality in the proceedings.
6. During examination of a witness, all other witnesses, except the parties, shall be excluded from the hearing upon motion of either party.

F. Burden of Proof. In a disciplinary appeal the party employing discipline has the burden of proof by the preponderance of evidence.

G. Request for Continuance. Each side should be asked if it is ready to proceed. If either side is not ready and wishes a continuance, good cause must be stated and the Arbitrator must find that good cause exists prior to granting a request for continuance.

H. Testimony under Oath. All witnesses shall be sworn in for the record prior to offering

testimony at the hearing. The Arbitrator will request the witnesses to raise their right hand and respond to the following:

“Do you swear or affirm that the testimony you are about to give at this hearing is the truth, the whole truth and nothing but the truth?”

- I. Presentation of the Case. With respect to disciplinary appeals, the hearing shall proceed in the following order unless the Arbitrator, for special reason, directs otherwise:
 1. The party imposing discipline (County) shall be permitted to make an opening statement.
 2. The appealing party (Union) shall be permitted to make an opening statement, or reserve an opening statement until presentation of their case.
 3. The party imposing disciplinary action (County) shall produce their evidence.
 4. The party appealing from such disciplinary action (Union) may then offer their evidence.
 5. The County may offer rebutting evidence.
 6. Closing arguments shall be permitted at the discretion of the Arbitrator. The party imposing discipline (e.g. the party with the burden of proof), shall have the right to go first and to close the hearing by making the last argument. The Arbitrator may place a time limit on closing arguments. The Arbitrator or the parties may request the number of pages for said briefs.
 7. With respect to grievances, the party who filed the grievance shall present their case first, followed by the department head or other party responding to the grievance. The Arbitrator may then allow rebuttals and closing arguments as it deems appropriate.
- J. Procedure for the Parties. The County representative and the Union representative will address their remarks, including objections, to the Arbitrator. Objections may be ruled upon summarily or argument may be permitted. The Arbitrator reserves the right to terminate argument at any time and issue a ruling regarding an objection or any other matter, and thereafter the representative shall continue with the presentation of their case.
- K. Right to Control Proceedings. While the parties are generally free to present their case in the order that they prefer, the chair reserves the right to control the proceedings, including, but not limited to, altering the order of witnesses, limiting redundant or irrelevant testimony, or by the direct questioning of witnesses. The Arbitrator shall allow parties to examine their own witnesses or to cross-examine the other party, or the other party's witnesses.
- L. Hearing Demeanor and Behavior. All parties and their attorneys or representatives shall not, by written submission or oral presentation, disparage the intelligence, ethics, morals, integrity, or personal behavior of their adversaries or the Arbitrator, and shall conduct themselves with the civility and etiquette appropriate for a legal proceeding. The Arbitrator reserves the right to continue the hearing or dismiss disruptive witnesses or counsel.

- M. Deliberation Upon the Case. The Arbitrator shall consider all relevant oral and documentary evidence, the credibility of witnesses, and other appropriate factors in reaching a decision. The Arbitrator may deliberate at the close of the hearing or at a later date and time.
- N. Written Findings and Recommended Decision. The Arbitrator shall render the findings and decision as soon after the conclusion of the hearing as possible. A finding must be made by the Arbitrator on each material issue.
- O. Judicial Review.
 - 1. Petition for Writ of Mandate. Judicial review of any decision of the Arbitrator may be had pursuant to Section 1094.5 of the California Code of Civil Procedure only if the petition for writ of mandate pursuant to such section is filed within the time limits specified in this section.
 - 2. 90 Days from Final Decision. Pursuant to Code of Civil Procedure Section 1094.6 any such petition shall be filed not later than the ninetieth (90th) day following the date on which the decision becomes final. The decision becomes final on the date it is mailed by first-class mail, postage prepaid, including a copy of the affidavit or certificate of mailing, or as provided pursuant to Code of Civil Procedure Section 1094.6(b).
 - 3. Administrative remedies are deemed exhausted when findings have been issued.

GRIEVANCE PROCESS

560 Grievance – Definitions

With respect to the grievance procedure, unless the context indicates otherwise, the terms used are defined as follows:

- A. Grievance. A grievance is a written allegation by a Grievant, submitted as herein specified, claiming violation of the specific expressed terms of a memorandum of understanding or rules or regulations governing the personnel practices or working conditions of employees and for which there is no other specific method of review provided by State or Federal law or by County ordinance or rules.
- B. Grievant. For all grievance procedures up to the level of arbitration, a grievant is an employee in the County Service (probationary or permanent) or group of such employees adversely affected by an act or omission of the County or the majority representative of a bargaining unit. For all grievance procedures at the level of arbitration, the grievant is the Union.
- C. Immediate Supervisor. The individual who assigns, reviews or directs the work of an employee.
- D. Representative. The person selected by an employee to appear with that employee in the presentation of the employee's grievance.
- E. Superior. The individual to whom an Immediate Supervisor reports.

The Grievance Procedure is not to be used for the following:

1. For the purpose of resolving complaints, requests or changes in wages, hours and working conditions.
2. To challenge the results of employee evaluations or performance reviews; provided, however, that an overall evaluation of “unsatisfactory” that does not form the basis of a decision to grant or deny a pay increase (e.g., a step increase) may be grieved to step three of the grievance process and an overall evaluation of “unsatisfactory” that does form the basis of such a decision may be grieved to step four of the grievance process
3. To challenge the decision to re-classify, lay-off, deny reinstatement or deny a step or merit increase to an employee, except to the extent the grievance alleges a violation of a County procedural requirement related to such matters.
4. In cases of oral reprimand, written reprimand, demotion, suspension, or termination.
5. To challenge violation of the law or past practice.
6. To challenge examinations or appointment to positions.
7. To express unhappiness over lawful management decisions, style, etc.

570 Grievance - General Rules

- A. All parties to a grievance must act in good faith and strive for objectivity. Parties should endeavor to reach a solution at the earliest possible step of the procedure. Filing of a grievance will not result in retaliation.
- B. The aggrieved employee shall have the right to be represented or accompanied by a person of the employee’s choice if the grievance is not resolved at the informal level as provided in step one of the grievance procedure.
- C. The employee and his or her representative will have reasonable time and facilities allocated for the preparation of the employee’s position with respect to the grievance alleged. The time must be reasonable and not excessive.
- D. The timelines in the grievance procedure must be strictly followed. If the grievance is not appealed to the next level within the specified time limit, the grievance shall be considered withdrawn and will not be processed further. If the County fails to process the grievance in a timely manner, the grievance will go automatically to the next step. The parties may extend the timelines by mutual agreement in writing.
- E. Any person responsible for conducting any conference, meeting or hearing under the formal grievance procedure shall give reasonable and timely notice to all persons concerned.
- F. When two (2) or more employees have a common grievance, they shall initiate a single group grievance or County may combine common grievances into a single group

grievance. The initial hearing of the group grievance shall be by the immediate supervisor, superior or Department Head as determined by the Human Resources Manager.

- G. If the grievance is not resolved at the Department level, it shall be heard by the County Administrative Officer and his/her decision is final.

580 Grievance – Procedure

- A. Step One. Within five (5) working days of the date the employee knew or should have known of the incident giving rise to the grievance, the employee must discuss the matter informally with the employee's immediate supervisor. If more than five (5) working days elapse from the date the employee knew or should have known of the act or omission giving rise to the incident, the grievance will be rejected and will not be processed further. The employee or the supervisor may seek advice or counsel from superiors or the Department Head.
- B. Step Two. If, within five (5) working days of completion of Step One, a mutually acceptable solution has not been reached at Step One, the employee shall submit the grievance in writing to the Department Head or appointing authority.

In filing a grievance, the employee should set forth the following information:

1. The specific Section of the MOU, rules or regulations allegedly violated.
2. The specific act or omission that gave rise to this alleged violation.
3. The date or dates on which the violation occurred.
4. What documents, witnesses or other evidence supports the grievant's position.
5. The remedy requested.

Within ten (10) working days of receipt of a formal grievance, the Department Head or appointing authority will hold a meeting with the grievant and the grievant's representative, if any. A written decision will be prepared within five (5) working days from the meeting, and shall be served on the employee within ten (10) working days or from the date of the meeting. The parties may agree to an extension of time for the written decision if necessary to perform research or investigation that may result in a resolution of the grievance. Before the issuance of the written decision, the Department Head or appointing authority will review the written decision with the County Counsel and the Human Resources Director.

- C. Step Three. Should an employee be dissatisfied with the decision of the Department Head or appointing authority, said employee, within five (5) working days of the receipt of the decision, may file a written appeal with the County Administrative Officer. The County Administrative Officer will render a decision within ten (10) working days and serve a copy of the written decision on the employee and on the Union Business Representative by personal delivery or by both certified and first-class mail. The Notice is deemed served upon personal delivery or mailing, but in the case of mailing it shall extend the time for the Union to request an appeal by five calendar days.

- D. Step Four. Should an employee be dissatisfied with the decision of the County Administrative Officer, within 10 calendar days of the service of the copy of the written decision by the CAO on the Union Business Representative, the Union shall file with the County Human Resources Department a written notice of appeal. The matter shall then be heard by an Arbitrator as set forth in Section 540 *et. seq.* Note that step four is not available in the case of overall evaluations of “unsatisfactory” which do not form the basis of a decision to grant or deny a pay increase. (See above Section 560(F).)

590 Grievance – Confidentiality

All grievances will be treated, to the extent possible, as matters requiring confidentiality, and all parties concerned will strive to limit publicity and notoriety surrounding the grievance.

600 Layoff

- A. Layoff Determination. Whenever in the judgment of the Board of Supervisors it becomes necessary to abolish any position of employment, the employee holding such position of employment may be laid off or demoted without disciplinary action and without the right of appeal.
- B. Notification. Employees to be laid off should be given, whenever possible, at least fourteen (14) calendar days notice. The notice will include the reason for lay off, a list of displacement rights, and the effective date of layoff. Upon notification of layoff, any permanent or probationary employee, upon receiving a layoff notice, may use up to ten (10) days of accrued sick leave to look for other employment. Such leave may be taken upon at least one day’s notice to the employee’s Department Head or supervisor, and leave consisting of two or more days may be taken upon at least two day’s notice.
- C. Process for Lay Off. The Board of Supervisors shall have the sole discretion to determine the number and classification of employees to be laid off in each department. All layoffs shall be made by classification within a department.
- D. Order of Lay Off. Employees shall be laid off in the inverse order of their seniority in their classification in the department. This order may be modified when a Department Head requests, and the CAO determines, that an immediate business necessity requires a variance from this general order. The order shall be as follows:
1. Temporary employees;
 2. Probationary part-time employees;
 3. Probationary full-time employees;
 4. Permanent part-time employees;
 5. Permanent full-time employees.
- E. Seniority. Seniority is based on total continuous permanent employment with the County. Continuous permanent employment is defined as employment with the County without interruption commencing with the employee’s hiring date, except for authorized absences

or absences to serve in the armed forces of the United States.

- F. Ties. Ties in hiring dates shall be broken by lot.
- G. Displacement. Permanent employees who are designated to be laid off may displace employees in a lower classification within the employee's department provided that the employee exercising the displacement privilege has greater seniority than the incumbent in the class which the employee is bumping, and provided that the employee meets the minimal qualifications for the job. Conditions which affect displacement rights are as follows:
1. The employee exercising the displacement privilege will displace the employee in the lower classification in the inverse order of seniority.
 2. All employees must exercise displacement privileges within five (5) working days after receipt of the notice of lay off, by written notice to the Human Resources Director. The County shall provide an appropriate layoffs list to the affected employee(s). If this choice is not exercised within the specified time, it is automatically forfeited. If an employee exercises their displacement privileges they will receive the salary in that new position in accordance with procedures governing voluntary demotion.
- H. Reemployment. An employee who has been laid off or demoted in lieu of layoff may be reemployed or reinstated as follows:
1. Eligibility for Reemployment Following Layoff. Permanent employees who are laid off, or demoted in lieu of lay-off will be eligible for reemployment in the classification from which they were laid off or demoted, or to a related classification with similar or lesser qualifications, if a vacancy in the classification occurs within two years of the date of layoff or demotion. If an employee declines an offer of reemployment two (2) times, the employee's name will be taken off the reemployment list.
 2. Process. Each permanent employee who has been laid off or demoted in lieu of layoff will be placed on a reemployment list by classification in the reverse order of layoff. As a vacancy occurs in the classification or related classification, the Human Resources Director will offer reemployment to the top person on the reemployment list. The employee shall have five days to respond to the offer.
 3. Status, Salary, Benefits, and Seniority Upon Reemployment. Permanent employees who are reemployed following a layoff will be placed on the salary range and step last held. If the employee is reemployed within one year the employee will be treated as if they had been on an unpaid leave of absence. Permanent employees who are reemployed after one year shall accrue benefits as if they are new employees. Any unused and unpaid sick leave shall be reinstated upon reemployment.

610 Personnel Records

- A. General. The County maintains a personnel file on each employee. An employee's personnel file should contain only material that is necessary and relevant to the

administration of the County's personnel program. Personnel files are the property of the County and access to the information they contain is restricted.

B. Notifying County of Changes in Personnel Information. Each employee is responsible to promptly notify the Manager of Human Resources and Department Head of any changes in relevant personnel information including:

1. Legal Mailing address, residence address if different from mailing address, and email address if any;
2. Telephone and Cellular number, if any;
3. Persons to be contacted in case of emergency; and,
4. Number and names of dependents.

C. Medical Information.

1. Separate Confidential Files. All medical information about an employee or applicant is kept separately and is treated as confidential, in accordance with the American with Disabilities Act, the California Fair Employment and Housing Act and the California Confidentiality of Medical Information Act, and any other enacted federal or state laws.
2. Information in Medical Files. The County will not obtain medical information about an employee or applicant except in compliance with the California Confidentiality in Medical Information Act and the Health Insurance Portability and Accountability Act. To enable the County to obtain certain medical information, the employee or the applicant may need to sign an Authorization for Release of Employee Medical Information.
3. Access to Medical Information. Access to employee or applicant medical information will be strictly limited to only those with a legitimate need to have such information for County business reasons. In the case of an employee with a disability, Managers, Supervisors, Department Heads, Risk Management, and Human Resources may be informed regarding necessary restrictions on the work or duties of the employee and necessary accommodations, but may not be provided information about the medical condition unless authorized by state and federal law.

D. References and Release of Information in Personnel Files.

1. Public Information. Upon request, the County will release to the public information about its employees to the extent required by the Public Records Act. The County will not disclose personnel information that it considers would constitute an unwarranted invasion of personal privacy.
2. Reference Checks. All requests from outside the County for reference checks or verification of employment concerning any current or former employee must be referred to the Human Resources Director. Information will be released only if the employee signs an Authorization for Release of Employment Information on

the form provided by the Human Resources Director. Without such authorization, the following limited information will be provided:

- a. Date of employment;
- b. Date of departure,
- c. Job Classification upon departure, and,
- d. Salary upon departure.

Managers and Supervisors should not provide information in response to requests for reference checks or verification of employment, unless specifically approved by the Human Resources Director.

E. Employee Access to Personnel File.

1. Inspection of File. An employee may inspect his or her own personnel file at reasonable times and at reasonable intervals. An employee who wishes to review his or her file should contact the Department Head or Human Resources Director to arrange an appointment. The review must be done in the presence of an employee who maintains the personnel file.

2. Copies. Upon request an employee is entitled to receive a copy of any employment - related document he or she has signed. An employee who wishes to receive such a copy should contact the Department Head or Human Resources Director.

620 Travel

The County shall establish and maintain a consistent travel policy for out-of-County travel applicable to all employees, management, and elected officials. The Director of Finance shall be responsible for timely travel reimbursement in accordance with the established policy. It is the responsibility of the Human Resources Department to maintain current documents regarding the travel policy.

630 Travel Authorization

- A. A completed travel request form shall be submitted to the applicable Department Head for all out-of-County travel requiring overnight accommodations. Department Heads may authorize travel for their respective employees in cases involving in-County and out-of-County travel not requiring overnight accommodations. Out-of-County travel is defined as travel outside of the geographic borders of Mono County and the contiguous northern territory of Inyo County bounded to the south by, and encompassing, the Bishop region.
- B. A completed travel request form shall be submitted to the Department Head as far in advance as possible of the anticipated date of the travel, but in no case less than seven days prior to the anticipated travel. All out-of-County travel requests shall initially be approved by the employee's Department Head or designee. Final approval shall be obtained from the Department Head, who may approve, deny or modify all proposed travel requests. Travel outside the states of California and Nevada must also be approved by the County Administrative Officer.

- C. If an emergency condition exists requiring the authorization of travel, a Department Head shall immediately notify the County Administrative Officer. If the County Administrative Officer is not available to authorize travel, the Department Head may authorize such travel, provided notification is given to the County Administrative Officer on the next available workday.
- D. Travel in County vehicles by persons other than County employees, clients, and contractors is not permitted unless specifically approved by the County Administrative Officer and Risk Manager in advance in writing.

640 Travel Reimbursement

- A. Unless otherwise specifically stated or provided by law, mileage reimbursement for authorized in-County and out-of-County travel where an employee uses his or her personal vehicle shall be at the current IRS rate. However, an employee who receives an automobile allowance shall not be reimbursed for any in-County mileage.
- B. Each County department is responsible for keeping travel and lodging costs within their individual travel budgets. Out-of-County travel involving overnight lodging shall be reimbursed for actual, reasonable and necessary lodging costs, in accordance with standard costs generally charged in the city or county visited. The lodging reimbursement is subject to approval by the Department Head.
Detailed justification must be provided when lodging reimbursement exceeding \$200 per night is being requested. After review, the Director of Finance may disapprove all or any portion of this request if he/she determines it to be unreasonable.
To be eligible for the lodging allowance, the employee must be authorized to travel to the designated area and must furnish a commercial lodging receipt for the day(s) of travel which indicates the location and cost of the lodging.
- C. Meal reimbursement rates and a meal reimbursement policy will be established by the Board of Supervisors and may be periodically adjusted, up or down, by the Board of Supervisors and/or pursuant to a specific Memorandum of Understanding.
- D. There shall be no reimbursement for in-County meals except under the following conditions and circumstances:
 - 1. Whenever an employee is temporarily assigned to an in-County job site and that assignment would require the employee to remain at the job site overnight.
 - 2. When a Department Head or designated representative is required to attend a County-related function which includes a meal as part of the function.
- E. The following expenses may be claimed for reimbursement if incurred in the performance of county business:
 - 1. Registration fees;
 - 2. Parking fees;
 - 3. Ferry or bridge tolls;

4. Bus or taxi fares.

F. The following expenses will not be reimbursed:

1. Gratuities, with the exception of customary and usual gratuities associated with restaurant meals in an amount not to exceed 15% of the total meal cost prior to adding the gratuity, excluding any alcohol, provided that the gratuity is documented in a manner acceptable to the Finance Director;

2. Personal services such as dry cleaning or laundry;

3. Valet parking unless no self-parking is available;

4. Room service charges;

5. Alcoholic beverages.

650 Travel Advance

A. Department Heads are expected to provide employees with County credit cards in lieu of travel advances, and travel advances should be granted only when there is insufficient time to obtain a credit card.

B. Employees requesting a travel advance must submit the travel request form at least ten days prior to the anticipated travel.

C. Travel advance requests may include advance payment for registration, lodging, meals and/or transportation and shall not be granted in an amount less than fifty dollars.

D. Employees receiving a travel advance must file a reconciliation claim with the Director of Finance for their travel within thirty (30) days of their return from the trip.

660 Travel Claim Procedure

A. Claims for expenses while traveling on official business must be submitted to the Director of Finance within thirty (30) days of the completion of the travel.

B. Claims must include the following:

1. A statement of the purpose for the trip and a copy of the agenda for conferences;

2. The date and time the employee departed and the date and time the employee returned;

3. An itemized list of expenditures with corresponding receipts with the exception of meals in cases where the meal allowance is claimed as the reimbursement;

4. When a personal vehicle is used, a Map Quest statement of the round trip mileage.

670 Employer/Employee Relations Policy

- A. Statement of Purpose. This policy implements Chapter 10, Division 4, Title 1 of the Government Code of the State of California (Sections 3500 et seq.) captioned "Local Public Employee Organizations," by providing orderly procedures for the administration of employer-employee relations between the County and its employee organizations. Nothing contained herein shall be deemed to supersede the provisions of state law, ordinances, resolutions and rules which establish and regulate the merit and civil service system, or which provide for other methods of administering employer-employee relations. This policy is intended, instead, to strengthen merit, civil service and other methods of administering employer-employee relations through the establishment of uniform and orderly methods of communication between employees, employee organizations and the County.

It is the purpose of this policy to provide procedures for meeting and conferring in good faith with Recognized Employee Organizations regarding matters that directly and significantly affect and primarily involve the wages, hours and other terms and conditions of employment of employees in appropriate units and that are not preempted by federal or state law. However, nothing herein shall be construed to restrict any legal or inherent exclusive County rights with respect to matters of general legislative or managerial policy, which include among others: the exclusive right to determine the mission of its constituent departments, commissions, and boards; set standards of service; determine the procedures and standards of selection for employment; direct its employees; take disciplinary action; relieve its employees from duty because of lack of work or for other lawful reasons; determine the content of job classifications; subcontract work; maintain the efficiency of governmental operations; determine the methods, means and personnel by which government operations are to be conducted; take all necessary actions to carry out its mission in emergencies; and exercise complete control and discretion over its organization and the technology of performing its work.

- B. Definitions. As used in this Resolution, the following terms shall have the meanings indicated:
1. Appropriate unit - a unit of employee classes or positions, established as set forth herein.
 2. County - County of Mono, and, where appropriate refers to the Board of Supervisors or any duly authorized County representative.
 3. Confidential Employee - means an employee who, in the course of his or her duties, has access to confidential information relating to the County's administration of employer-employee relations.
 4. Consult/Consultation in Good Faith - to communicate orally or in writing with all affected employee organizations, whether exclusively recognized or not, for the purpose of presenting and obtaining views or advising of proposed actions in a good faith effort to reach a consensus; and, as distinguished from meeting and conferring in good faith regarding matters within the required scope of such meet and confer process, does not involve an exchange of proposals and counterproposals with an exclusively recognized employee organization in an endeavor to reach agreement in the form of a Memorandum of Understanding, nor is it subject to the impasse process.

5. Day - calendar day unless expressly stated otherwise.
 6. Employee Relations Officer- the County Administrative Officer or his/her duly authorized representative, usually the Human Resources Director.
 7. Exclusively Recognized Employee Organization - an employee organization which has been formally acknowledged by the County as the sole employee organization representing the employees in an appropriate representation unit, having the exclusive right to meet and confer in good faith concerning statutorily required subjects pertaining to unit employees, and thereby assuming the corresponding obligation of fairly representing such employees.
 8. Impasse - means that the representatives of the County and a Recognized Employee Organization have reached a point in their meeting and conferring in good faith where their differences on matters to be included in a Memorandum of Understanding, and concerning which they are required to meet and confer, remain so substantial and prolonged that further meeting and conferring would be futile.
 9. Management Employee - an employee having responsibility for formulating, administering or managing the implementation of County policies and programs.
 10. Proof of Employee Support - (1) an authorization card recently signed and personally dated by an employee, or (2) a verified authorization petition or petitions recently signed and personally dated by an employee, or (3) employee dues deduction authorization, using the payroll register for the period immediately prior to the date a petition is filed hereunder, except that dues deduction authorizations for more than one employee organization for the account of any one employee shall not be considered as proof of employee support for any employee organization.
The only authorization which shall be considered as proof of employee support hereunder shall be the authorization last signed by an employee. The words "recently signed" shall mean within ninety (90) days prior to the filing of a petition.
 11. Supervisory Employee - any employee having authority, in the interest of the County, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action if, in connection with the foregoing, the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.
- C. Filing of Recognition Petition by Employee Organization. An employee organization which seeks to be formally acknowledged as an Exclusively Recognized Employee Organization representing the employees in an appropriate unit shall file a petition with the Employee Relations Officer containing the following information and documentation:
1. Name and address of the employee organization.
 2. Names and titles of its officers.

3. Names of employee organization representatives who are authorized to speak on behalf of the organization.
4. A statement that the employee organization has, as one of its primary purposes, the responsibility of representing employees in their employment relations with the County.
5. A statement whether the employee organization is a chapter of, or affiliated directly or indirectly in any manner, with a local, regional, state, national or international organization, and, if so, the name and address of each such other organization.
6. A copy of the employee organization's constitution and bylaws.
7. A designation of those persons, not exceeding two in number, and their addresses, to whom notice sent by regular United States mail will be deemed sufficient notice on the employee organization for any purpose.
8. A statement that the employee organization has no restriction on membership based on race, color, religion, creed, sex, national origin, age, sexual orientation, mental or physical disability or medical condition.
9. The job classifications or position titles of employees in the unit claimed to be appropriate and the approximate number of member employees therein.
10. A statement that the employee organization has in its possession proof of employee support as herein defined to establish that a majority of the employees in the unit claimed to be appropriate have designated the employee organization to represent them in their employment relations with the County. Such written proof shall be submitted for confirmation to the Employee Relations Officer or to a mutually agreed upon disinterested third party.
11. A request that the Employee Relations Officer formally acknowledge the petitioner as the Exclusively Recognized Employee Organization representing the employees in the unit claimed to be appropriate for the purpose of meeting and conferring in good faith.

The Petition, including the proof of employee support and all accompanying documentation, shall be declared to be true, correct and complete, under penalty of perjury, by the duly authorized officer(s) of the employee organization executing it.

D. County Response to Recognition Petition.

Upon receipt of the Petition, the Employee Relations Officer shall determine whether:

1. There has been compliance with the requirements of the Recognition Petition, and
2. The proposed representation unit is an appropriate unit.

If an affirmative determination is made by the Employee Relations Officer on the foregoing two matters, he/she will so inform the petitioning employee organization, give written notice of such request for recognition to the employees in the unit and take no action on said request for thirty (30) days thereafter. If either of the foregoing matters are not affirmatively determined, the Employee Relations Officer shall offer to consult

thereon with such petitioning employee organization and, if the determination thereafter remains unchanged, will inform that organization of the reasons therefore in writing.

The petitioning employee organization may appeal such determination in accordance with Section L of this policy.

- E. Open Period for Filing Challenging Petition. Within thirty (30) days of the date written notice was given to affected employees that a valid recognition petition for an appropriate unit has been filed, any other employee organization may file a competing request to be formally acknowledged as the exclusively recognized employee organization of the employees in the same or in an overlapping unit (one which corresponds with respect to some, but not all the classifications or positions set forth in the recognition petition being challenged), by filing a petition evidencing proof of employee support in the unit claimed to be appropriate of at least thirty (30) percent and otherwise in the same form and manner as set forth in Section C. If such challenging petition seeks establishment of an overlapping unit, the Employee Relations Officer shall call for a hearing on such overlapping petitions for the purpose of ascertaining the more appropriate unit petitioning employee organizations will be heard. Thereafter, the Employee Relations Officer shall determine the appropriate unit or units in accordance with this policy as set forth in Section H. The petitioning employee organizations shall have fifteen (15) days from the date notice of such unit determination is communicated to them by the Employee Relations Officer to amend their petitions to conform to such determination or to appeal such determination pursuant to Section L.
- F. Granting Recognition Without an Election. If the proof of support shows that a majority of the employees in the appropriate unit have designated the petitioning employee organization to represent them, and if no other employee organization filed a challenging petition, the petitioning employee organization and the Employee Relations Officer shall request the California State Mediation and Conciliation Service, or another agreed upon neutral third party, to review the count, form, accuracy and propriety of the proof of support. If the neutral third party makes an affirmative determination, the Employee Relations Officer shall formally acknowledge the petitioning employee organization as the Exclusive Recognized Employee Organization for the designated unit.
- G. Election Procedure. The Employee Relations Officer will arrange for a secret ballot election to be conducted by a party agreed to by the Employee Relations Officer and the concerned employee organization(s), in accordance with such party's rules and procedures subject to the provisions of this Resolution. All employee organizations who have duly submitted petitions which have been determined to be in conformance with this policy will be included on the ballot. The ballot will also reserve to employees the choice of representing themselves individually in their employment relations with the County. Employees entitled to vote in such election will be employees within the designated appropriate unit who were employed during the pay period immediately prior to the date which ended at least fifteen (15) days before the date the election commences, including those who did not work during such period because of illness, vacation or other authorized leaves of absence, and who are employed by the County in the same unit on the date of the election. An employee organization shall be formally acknowledged as the Exclusively Recognized Employee Organization for the designated appropriate unit following an election or run-off election if it received a numerical majority of all valid votes cast in the election. In an election involving three or more choices, where none of the choices receives a majority of the valid votes cast, a run-off election shall be

conducted between the two choices receiving the largest number of valid votes cast; the rules governing an initial election being applicable to a run-off election.

There shall be no more than one valid election under this Resolution pursuant to any petition in a 12-month period affecting the same unit. In the event that the parties are unable to agree on a third party to conduct an election, the election shall be conducted by the California State Mediation and Conciliation Service. Costs of conducting elections shall be borne in equal shares by the County and by each employee organization appearing on the ballot.

H. Procedure for Decertification of Exclusively Recognized Employee Organization. A Decertification Petition alleging that the incumbent Exclusively Recognized Employee Organization no longer represents a majority of the employees in an established appropriate unit may be filed with the Employee Relations Officer only during the month of March of any year following the first full year of recognition or during the thirty (30) day period commencing one hundred twenty (120) days prior to the termination date of a Memorandum of Understanding then having been in effect less than three (3) years, whichever occurs later. A Decertification Petition may be filed by two or more employees or their representative, or an employee organization, and shall contain the following information and documentation declared by the duly authorized signatory under penalty of perjury to be true, correct and complete:

1. The name, address and telephone number of the petitioner and a designated representative authorized to receive notices or requests for further information.
2. The name of the established appropriate unit and of the incumbent Exclusively Recognized Employee Organization sought to be decertified as a representative of that unit.
3. An allegation that the incumbent Exclusively Recognized Employee Organization no longer represents a majority of the employees in the appropriate unit, and any other relevant and material facts relating thereto.
4. Proof of employee support that at least thirty (30) percent of the employees in the established appropriate unit no longer desire to be represented by the incumbent Exclusively Recognized Employee Organization. Such proof shall be submitted for confirmation to the Employee Relations Officer or to a mutually agreed upon disinterested third party within the time limits specified in the first paragraph of this Section.

An employee organization may, in satisfaction of the Decertification Petition requirements hereunder, file a Petition under this Section in the form of a Recognition Petition that evidences proof of employee support of at least thirty (30) percent, that includes the allegation and information required under paragraph of this Section H, and otherwise conforms to the requirements of Section C.

The Employee Relations Officer shall initially determine whether the Petition has been filed in compliance with the applicable provisions of this Article II. If his/her determination is in the negative, he/she shall offer to consult thereon with the representative(s) of such petitioning employees or employee organization and, if such determination thereafter remains unchanged, shall return such Petition to the employees or employee organization with a statement of the reasons therefore in writing. The petitioning employees or employee organization may appeal such determination in accordance with Section L. If the

determination of the Employee Relations Officer is in the affirmative, or if a negative determination is reversed on appeal, he/she shall give written notice of such Decertification or Recognition Petition to the incumbent Exclusively Recognized Employee Organization and to unit employees.

The Employee Relations Officer shall thereupon arrange for a secret ballot election to be held on or about fifteen (15) days after such notice to determine the wishes of unit employees as to the question of decertification and, if a Recognition Petition was duly filed hereunder, the question of representation. Such election shall be conducted in conformance with Section G.

During the "open period" specified in the first paragraph of this Section, the Employee Relations Officer may on his/her own motion, when he/she has reason to believe that a majority of unit employees no longer wish to be represented by the incumbent Exclusively Recognized Employee Organization, give notice to that organization and all unit employees that he/she will arrange for an election to determine that issue. In such event any other employee organization may within fifteen (15) days of such notice file a Recognition Petition in accordance with this Section, which the Employee Relations Officer shall act on in accordance with this Section.

If, pursuant to this Section, a different employee organization is formally acknowledged as the Exclusively Recognized Employee Organization, such organization shall be bound by all the terms and conditions of any Memorandum of Understanding then in effect for its remaining term.

- I. Policy and Standards for Determination of Appropriate Units. The policy objectives in determining the appropriateness of units shall be the effect of a proposed unit on (1) the efficient operations of the County and its compatibility with the primary responsibility of the County and its employees to effectively and economically serve the public, and (2) providing employees with effective representation based on recognized community of interest considerations. These policy objectives require that the appropriate unit shall be the broadest feasible grouping of positions that share an identifiable community of interest. Factors to be considered shall be:
1. Similarity of the general kinds of work performed, types of qualifications required, and the general working conditions.
 2. History of representation in the County and similar employment; except however, that no unit shall be deemed to be an appropriate unit solely on the basis of the extent to which employees in the proposed unit have organized.
 3. Consistency with the organizational patterns of the County.
 4. Effect of differing legally mandated impasse resolution procedures.
 5. Number of employees and classifications, and the effect on the administration of employer-employee relations created by the fragmentation of classifications and proliferation of units.

6. Effect on the classification structure and impact on the stability of the employer employee relationship of dividing a single or related classifications among two or more units.

Notwithstanding the foregoing provisions of this Section, managerial, supervisory and confidential responsibilities, as defined in Section B of this policy, are determining factors in establishing appropriate units hereunder, and therefore managerial, supervisory and confidential employees may only be included in a unit consisting solely of managerial, supervisory or confidential employees respectively. Managerial, supervisory and confidential employees may not represent any employee organization which represents other employees.

Peace Officers may be required to be represented in separate units composed solely of such Peace Officers. These units shall not be represented by an organization that, directly or indirectly, is subordinate to any other employee organization which includes non-peace officers.

The Employee Relations Officer will, after notice to and consultation with affected employee organizations, allocate new classifications or positions, delete eliminated classifications or positions, and retain, reallocate or delete modified classifications or positions from units in accordance with the provisions of this Section. The decision of the Employee Relations Officer will be final.

- J. Procedure for Modification of Established Appropriate Units. Requests by employee organizations for modifications of established appropriate units may be considered by the Employee Relations Officer only during the period specified in Section H. Such requests shall be submitted in the form of a Recognition Petition and, in addition to the requirements set forth in Section C will contain a complete statement of all relevant facts and citations in support of the proposed modified unit in terms of the policies and standards set herein. The Employee Relations Officer shall process such petitions as other Recognition Petitions.

The Employee Relations Officer may by his/her own motion propose that an established unit be modified. The Employee Relations Officer shall give written notice of the proposed modification(s) to any affected employee organization and shall hold a meeting concerning the proposed modification(s), at which time all affected employee organizations shall be heard. Thereafter the Employee Relations Officer shall determine the composition of the appropriate unit or units in accordance with Section I, and shall give written notice of such determination to the affected employee organizations. The Employee Relations Officer's determination may be appealed as provided in Section L of this Article. If a unit is modified pursuant to the motion of the Employee Relations Officer hereunder, employee organizations may thereafter file Recognition Petitions seeking to become the Exclusively Recognized Employee Organization for such new appropriate unit or units pursuant to Section C.

- K. Procedure for Processing Severance Requests. An employee organization may file a request to become the recognized employee organization of a unit alleged to be appropriate that consists of a group of employees who are already a part of a larger established unit represented by another recognized employee organization. The timing, form and processing of such request shall be as specified in Section J for modification requests.
- L. Appeals. An employee organization aggrieved by an appropriate unit determination of the

Employee Relations Officer; or an employee organization aggrieved by a determination of the Employee Relations Officer that a Recognition Petition under Section C, Challenging Petition under Section E, Decertification Petition under Section H, Unit Modification Petition under Section J, or employees aggrieved by a determination of the Employee Relations Officer that a Decertification Petition under Section H has not been filed in compliance with this policy may, within ten (10) calendar days of notice of the Employee Relations Officer's final decision, request to submit the matter to mediation by the State Mediation and Conciliation Service, or may, in lieu thereof or thereafter, appeal such determination to the Board of Supervisors for final decision within fifteen (15) calendar days of notice of the Employee Relations Officer's determination or the termination of mediation proceedings, whichever is later.

An appeal to the Board of Supervisors shall be filed with the Clerk of the Board, and a copy thereof served on the Human Resources Director and the Employee Relations Officer. The Board of Supervisors shall commence to consider the matter within thirty (30) calendar days of the filing of the appeal. The Board may, in its discretion, refer the dispute to a third party hearing process. Any decision of the Board of Supervisors on the use of such procedure, and/or any decision of the Board determining the substance of the dispute, shall be final and binding.

- M. Submission of Current Information by Recognized Employee Organizations. All changes in the information filed with the County by an Exclusively Recognized Employee Organization set forth in its Recognition Petition under Section C of this Section shall be submitted in writing to the Employee Relations Officer within fourteen (14) calendar days of such change.
- N. Employee Organization Activities -- Use of County Resources. Access to County work locations and the use of County paid time, facilities, equipment and other resources by employee organizations and those representing them shall be: (1) authorized only to the extent provided for in Memoranda of Understanding and/or administrative procedures; (2) limited to lawful activities consistent with the provisions of this Section that pertain directly to the employer-employee relationship and not such internal employee organization business as soliciting membership, campaigning for office, and organization meetings and elections; and, (3) shall not interfere with the efficiency, safety and security of County operations.
- O. Administrative Rules and Procedures. The County Administrative Officer is hereby authorized to establish such rules and procedures as appropriate to implement and administer the provisions of this policy after consultation with affected employee organizations.
- P. Initiation of Impasse Procedures. If the meet and confer process has reached impasse as defined in Section B.8 of this policy, either party may initiate the impasse procedures by filing with the other party a written request for an impasse meeting, together with a statement of its position on all issues. An impasse meeting shall then be scheduled promptly by the Employee Relations Officer. The purpose of such meeting shall be:
 1. To review the position of the parties in a final effort to reach agreement on a Memorandum of Understanding; and
 2. If the impasse is not resolved, to discuss arrangements for the utilization of the impasse procedures provided herein.

Q. Impasse Procedures.

Impasse procedures are as follows:

1. If the parties agree to submit the dispute to mediation, and agree on the selection of a mediator, the dispute shall be submitted to mediation. All mediation proceedings shall be private. The mediator shall make no public recommendation, nor take any public position at any time concerning the issues.

2. If the parties fail to agree to submit the dispute to mediation or fail to agree on the selection of a mediator, or fail to resolve the dispute through mediation within fifteen (15) days after the mediator commenced meeting with the parties, the parties may agree to submit the impasse to fact-finding.

3. If the parties agree on fact-finding, they may agree on the appointment of one or more fact-finders. If they fail to so agree on one or more fact-finders, a fact-finding panel of three (3) shall be appointed in the following manner: One member of the panel shall be appointed by the Employee Relations Officer, one member shall be appointed by the Exclusively Recognized Employee Organization, and those two shall name a third, who shall be the chairperson. If they are unable to agree upon a third, they shall select by agreement the third member from one or more lists of seven (7) names of individuals having fact-finding experience in the municipal sector to be provided by the California State Mediation and Conciliation Service.

4. The following constitute the jurisdictional and procedural requirements for factfinding:

a. The fact-finders shall consider and be guided by applicable federal and state laws.

b. Subject to the stipulations of the parties, the fact-finders shall determine and apply the following measures and criteria in arriving at their findings and recommendations:

(1) First, as relevant to the issues in dispute, the fact-finders shall compare the total compensation, hours and conditions of employment of the employees involved in the fact-finding proceeding with the total compensation, hours and conditions of employment of other employees performing similar services in public and private employment in the same and comparable communities. "Total compensation" shall mean all wage compensation, including but not limited to premium, incentive, standby, out-of-class and deferred pay; all paid leave time; all allowances, including but not limited to educational and uniform benefits; and employer payments for all health, welfare and pension benefits.

(2) The fact-finders shall then adjust the results of the above comparisons based on the following factors:

The compensation necessary to recruit and retain qualified personnel.

Maintaining compensation relationships between job classifications and positions within the County.

The pattern of change that has occurred in the total compensation of the employees in the unit at impasse as compared to the pattern of change in the average "consumer price index" for goods and services, and the pattern of change in wages and compensation of other wage earners.

(3) The fact-finder(s) shall then determine preliminary recommendations based on the comparisons as adjusted above which, however, shall be reduced as appropriate based on the financial resources of the County to implement them. In assessing the County's financial resources, the fact-finder(s) shall be bound by the following:

Other legislatively determined and projected demands on agency resources, i.e., budgetary priorities as established by the governing body; and

Allowance for equitable compensation increases for other employees and employee groups for the corresponding fiscal period(s); and

Revenue projections not to exceed currently authorized tax and fee rates for the relevant fiscal year(s); and

Assurance of sufficient and sound budgetary reserves; and

Constitutional, statutory (and charter) limitations on the level and use of revenues and expenditures.

- c. The fact-finders shall make written findings of fact, and advisory recommendations for the resolution of the issues in dispute, which shall be presented in terms of the criteria, adjustments, and limitations specified above. Any member of a fact-finding panel shall be accorded the right to file dissenting written findings of fact and recommendations. The factfinder or chairperson of the fact-finding panel shall serve such findings and recommendations on the Employee Relations Officer and the designated representative of the Exclusively Recognized Employee Organization.
5. If these parties have not resolved the impasse within ten (10) calendar days after service of the findings and recommendations upon them, the fact-finder or the chairperson of the fact-finding panel shall make them public by submitting them to the Human Resources Director for consideration by the Board of Supervisors in connection with the Board's legislative consideration of the impasse.
6. If the parties did not agree on mediation or the selection of a mediator and did not agree on fact-finding, or having so agreed, the impasse has not been resolved, the Board of Supervisors may take such action regarding the impasse as it in its discretion deems appropriate as in the public interest. Any legislative action by the Board on the impasse shall be final and binding.
- R. Costs of Impasse Procedures. The cost for the services of a mediator and fact-finder or chairperson of a fact-finding panel utilized by the parties, and other mutually incurred costs of mediation and fact-finding, shall be borne equally by the County and Exclusively

Recognized Employee Organization. The cost for a fact-finding panel member selected by each party, and other separately incurred costs, shall be borne by such party.



R20-__

**A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS
AMENDING MONO COUNTY PROBATION OFFICERS ASSOCIATION
PERSONNEL SYSTEM SECTION 330(C)**

WHEREAS, Section 330 (C) of the Mono County Probation Officers Association Personnel System, “Miscellaneous Leave” (“Section 330 (C)”) contains language addressing instances when County employees respond to an incident as a volunteer firefighter or search and rescue team member; and

WHEREAS, California Labor Code Sections 230.3 and 230.4 specify how employers, including Mono County, are legally required to accommodate the schedules of employees to allow them to serve as volunteer firefighters; and

WHEREAS, the current language of Section 330(C) has caused confusion regarding employees who serve as volunteer firefighters and search and rescue team members; and

WHEREAS, the Board of Supervisors wishes to amend Section 330(C) to align the County’s obligations to employees who serve as volunteer firefighters and search and rescue team members with the requirements in Labor Code Sections 230.3 and 230.4, and eliminate confusion caused by the current language of Section 330 (C); and

WHEREAS, representatives of the County and the Probation Officers Association bargaining unit have met and conferred and reached mutually agreeable terms for amendment to Section 330(C); and

WHEREAS, the Board of Supervisors has reviewed the proposed amendment to Section 330(C) appearing in the Exhibit to this Resolution.

**NOW, THEREFORE, THE MONO COUNTY BOARD OF SUPERVISORS
RESOLVES** that:

SECTION ONE: Mono County Probation Officers Association Personnel System Section 330(C) is hereby amended in its entirety to read as set forth the Exhibit attached hereto and incorporated herein by this reference.

SECTION TWO: Mono County Probation Officers Association Personnel System Section 330(C) as hereby amended shall entirely supersede and replace any existing

1 standard operating procedures or rules inconsistent therewith.

2
3 **PASSED, APPROVED and ADOPTED** this 5th day of May 2020, by the following
4 vote, to wit:

5 **AYES:**

6 **NOES:**

7 **ABSENT:**

8 **ABSTAIN:**

9
10 _____
11 Stacy Corless, Chair
12 Mono County Board of Supervisors

13 ATTEST:

14 APPROVED AS TO FORM:

15
16 _____
17 Clerk of the Board

18 _____
19 County Counsel

- A. An employee is entitled to take leave when the employee has been the victim of domestic violence, sexual assault or stalking in order to obtain any legal relief, seek medical attention, and to obtain related services and counseling. The employee shall provide their supervisor with reasonable advance notice of their intention to take time off, and may use accrued vacation, personal leave, sick leave, compensatory time off, or unpaid leave if no accrued leave is available. When an unscheduled absence occurs, the employee shall provide certification evidencing the fact that the employee was a victim of domestic violence, sexual assault, or stalking. To the extent allowed by law, the County shall maintain the confidentiality of any employee requesting and using leave pursuant to this section.
- B. An employee is entitled to be absent from work when the employee, or an immediate member of an employee's family, has been a victim of a crime and is required to attend judicial proceedings related to that crime. The employee shall provide their supervisor with reasonable advance notice of their intention to take time off, and may use accrued vacation, personal leave, sick leave, compensatory time off, or unpaid leave if no accrued leave is available. When an unscheduled absence occurs, the employee shall provide certification evidencing the fact that the employee, or an immediate member of the employee's family, was a victim of a crime and was required to attend a judicial proceeding related to that crime. To the extent allowed by law, the County shall maintain the confidentiality of any employee requesting and using leave pursuant to this section.
- C. An employee who is called to perform volunteer firefighting or search and rescue services on an incident within the boundaries of Mono County (or outside of Mono County if within the jurisdiction of an agency which has a mutual/automatic aid agreement with the employee's volunteer fire district or Mono County Search and Rescue) during regular work hours may be absent from work with the prior approval of the employee's Department Head, whose permission shall not be unreasonably withheld. If prior approval is not possible in the circumstances, the employee shall provide notification (e.g., by email or voice message) prior to responding or as soon as reasonably practicable. If the incident occurs outside of Mono County (or a mutual aid jurisdiction), absence from work shall only be allowed to the extent required by Labor Code sections 230.3 and 230.4. Time spent responding to a call to perform volunteer firefighting or search and rescue services shall not be compensated, but an employee may use accrued vacation leave or compensatory time off. Employees are not covered by Workers' Compensation with Mono County while performing services as a volunteer firefighter or search and rescue team member.
- D. An employee may take leave to attend a school or day care facility event pursuant to Labor Code Sections 230.7 and 230.8 if the employee provides reasonable advance notice to their supervisor. The employee shall be required to use accrued vacation, personal leave or compensatory time off when using this leave.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: Finance

TIME REQUIRED 30 minutes

PERSONS APPEARING BEFORE THE BOARD Janet Dutcher

SUBJECT Mono County Audit Reports for FY 2018-19

AGENDA DESCRIPTION:

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

Presentation of the Comprehensive Annual Financial Report (CAFR) and the Single Audit Report.

RECOMMENDED ACTION:

Hear brief presentation of the annual audit reports, ask questions and provide feedback and direction to staff, if desired.

FISCAL IMPACT:

None.

CONTACT NAME: Janet Dutcher

PHONE/EMAIL: 760-932-5494 or 916-798-8394 / jdutcher@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff report
Auditor Communications
2018-19 Mono County Comprehensive Annual Financial Report
2018-19 Mono County Single Audit Report

History

Time	Who	Approval
4/30/2020 11:30 AM	County Administrative Office	Yes

4/24/2020 10:31 AM

County Counsel

Yes

4/27/2020 12:33 PM

Finance

Yes



DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

Kim Bunn
Assistant Finance Director
Auditor-Controller

Janet Dutcher, CPA, CGFM, MPA
Director of Finance

P.O. Box 556
Bridgeport, California 93517
(760) 932-5490
Fax (760) 932-5491

Date: May 5, 2020
To: Honorable Board of Supervisors
From: Janet Dutcher, Finance Director
Subject: Mono County Audit Reports for FY 2018-2019

Action Requested: Hear brief presentation of the annual audit reports 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 compliance audit of our Federally funded programs. In their second year of their contract to audit Mono County, Price Paige & Company out of Clovis, CA, completed their fieldwork in October 2019 and issued their audit opinions on March 31, 2020, based on financial statements prepared by the Mono County Finance Department team.

The County has once again received an unmodified opinion (the best kind you can get) from the independent audit firm of Price Paige & Company. This is the auditor's attestation that the financial statements and schedule of federal awards prepared by Finance Department staff are presented fairly and in conformity with generally accepted accounting principles (GAAP) for governments.

The single audit part of this engagement tests whether Mono County complied with federal compliance requirements applicable to our federally supported programs. The auditors utilize a risk assessment process each year to determine which federal programs to audit. For FY 2018-19, the following federal programs were audited:

- CDFA 14.228: Community Development Block Grant
- CDFA 14.239: Home Investment Partnerships Program
- CDFA 16.575: Victim Witness Assistance
- CFDA 93.959: Block Grants for Prevention and Treatment of Substance Abuse

The auditors identified two significant deficiencies in internal controls over CFDA 93.959, Block Grants for Prevention and Treatment of Substance Abuse transactions, a program managed by the Mono County Behavioral Health Department. Federal award findings and the County's response to the findings are found in the single audit report starting on page 11.

Staff will present a brief 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 element of the financial reports.

Fiscal Impact:

None. Because of timely filing with the California State Controller's Office, the County's future federal and state funding streams are not impacted as a result of these audits. The U.S. Department of Health and Human Services and the State Department of Alcohol and Drug Programs will follow up with BHS staff to ensure the two significant deficiencies are corrected before next year's audit occurs. Additionally, continuing disclosure requirements for the County's 2018 Certificates of Participation – Civic Center have been met by submitting the audit report to the appropriate regulatory agencies.



March 31, 2020

To the 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 the County of Mono, California (the "County") for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 25, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the County 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 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 County's financial statements were:

- Management's estimate of the depreciation expense is based on the useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.
- *Closure/Post Closure Liability* - Management's estimate of the closure and postclosure care costs/liability is based on various factors including:
 - Landfill total estimated capacity
 - Cumulative capacity used
 - Estimated costs to close, adjusted annually for inflation

We evaluated the key factors and assumptions used to develop the closure and postclosure care costs/liability in determining that it is reasonable in relation to the financial statements taken as a whole.

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540

fax 559.299.2344

- Management's estimate of the net pension liability and related deferrals is based on actuarial valuations which include significant assumptions regarding discount rate, inflation, payroll growth, projected salary increases and investment rate of return. We evaluated the key factors and assumptions used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net other postemployment benefit liability and related deferrals is determined using terms of various health care plans offered, together with relevant actuarial assumptions and health care cost trend rates, projected annual rates and discount rate. We evaluated the key factors and assumptions used to develop the other post-retirement benefit obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of the pension plan in Note 7 to the financial statements provides detailed information on the pension plan including a description of the plan, benefits provided, contributions, calculations of the net pension liability and related deferrals, actuarial assumptions and discount rate used to measure the liability.
- The disclosure of the other postemployment benefit plan in Note 8 to the financial statements provides detailed information on the postemployment benefit plan including a description of the plan, benefits provided, contributions, calculations of the net other postemployment benefit liability and related deferrals, actuarial assumptions and discount rate used to measure the liability.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes misstatements detected as a result of audit procedures and corrected by management, with AJE01 being a material correction to the Road Fund.

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 auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 31, 2020.

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 County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

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

We were engaged to report on supplementary information, as listed in the table of contents of the financial statements (the supplementary information), which accompany the financial statements but are not RSI. With respect to this supplementary information, 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, 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 were not engaged to report on the introductory section and statistical section as listed in the table of contents of the financial statement, which accompany the financial statements but are not RSI. Such information has 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 it

Restriction on Use

This information is intended solely for the information and use of Board of Supervisors and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Price Pange & Company

Client: COUNTY OF MONO
Engagement: 6-30-19 Audit
Current Period: 06/30/2019
Workpaper: Attachement: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01		RE151			
To accrue June 2019 Road Maintenance & Rehab revenue					
181-31-725-15043	St: Road Maint & Rehab per SB1 SHC 2032(h)(2)		0.00	154,830.65	
181-00-000-00111	DUE FROM OTHER GOVERNMENTS		154,830.65	0.00	
Total			<u>154,830.65</u>	<u>154,830.65</u>	<u>154,830.65</u>
AJE02		RE153			
To accrue May and June Sales & Use Tax					
100-10-001-10090	SALES & USE TAX		0.00	111,728.39	
100-00-000-00111	DUE FROM OTHER GOVERNMENTS		111,728.39	0.00	
Total			<u>111,728.39</u>	<u>111,728.39</u>	<u>111,728.39</u>
CJE01		O201			
To correct transfer coding					
164-10-228-60100	Operating Transfers Out		944.00	0.00	
164-10-228-31400	Building/Land Maint & Repair		0.00	944.00	
120-41-845-18100	OPERATING TRANSFERS IN: ALCOHOL & DRUG		569.62	0.00	
120-41-845-16310	DRUG AND ALCOHOL FEES		0.00	569.62	
100-23-520-21100	SALARY & WAGES		228.00	0.00	
100-23-520-18100	OPERATING TRANSFERS IN		0.00	228.00	
Total			<u>1,741.62</u>	<u>1,741.62</u>	<u>0.00</u>
CJE02		CD500			
To eliminate intrafund transfers					
100-10-071-18100	OPERATING TRANSFERS IN		500,000.00	0.00	
100-10-071-60100	OPERATING TRANSFERS OUT		0.00	500,000.00	
100-10-071-18100	OPERATING TRANSFERS IN		103,737.00	0.00	
100-10-071-60100	OPERATING TRANSFERS OUT		0.00	103,737.00	
100-10-071-18100	OPERATING TRANSFERS IN		55,185.00	0.00	
100-10-071-60100	OPERATING TRANSFERS OUT		0.00	55,185.00	
100-10-071-18100	OPERATING TRANSFERS IN		10,000.00	0.00	
100-10-071-60100	OPERATING TRANSFERS OUT		0.00	10,000.00	
100-10-071-18100	OPERATING TRANSFERS IN		99,000.00	0.00	
100-10-071-60100	OPERATING TRANSFERS OUT		0.00	99,000.00	
117-51-868-18100	TRANSFER IN		399,299.00	0.00	
117-51-868-60100	Operating Transfers Out		0.00	399,299.00	
117-51-868-18100	TRANSFER IN		15,000.00	0.00	
117-51-868-60100	Operating Transfers Out		0.00	15,000.00	
112-54-868-18100	OPERATING TRANSFERS IN		24,902.00	0.00	

Client: COUNTY OF MONO
Engagement: 6-30-19 Audit
Current Period: 06/30/2019
Workpaper: Attachement: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
112-54-868-60100	OPERATING TRANSFERS OUT			0.00	24,902.00
100-10-071-18100	OPERATING TRANSFERS IN		1,024,180.00		0.00
100-10-071-60100	OPERATING TRANSFERS OUT			0.00	1,024,180.00
100-10-071-18100	OPERATING TRANSFERS IN		200,000.00		0.00
100-10-071-60100	OPERATING TRANSFERS OUT			0.00	200,000.00
Total			<u>2,431,303.00</u>	<u>2,431,303.00</u>	<u>0.00</u>
CJE03		O202			
To eliminate cash deficits					
100-00-000-00109	DUE FROM OTHER FUNDS		560.40		0.00
100-00-000-00109	DUE FROM OTHER FUNDS		61,962.09		0.00
100-00-000-00109	DUE FROM OTHER FUNDS		166,380.64		0.00
130-00-000-00109	DUE FROM OTHER FUNDS		284,161.26		0.00
130-00-000-00109	DUE FROM OTHER FUNDS		113,513.04		0.00
131-00-000-00209	Due to Other Funds		0.00	113,513.04	
133-00-000-00209	DUE TO OTHER FUNDS		0.00	284,161.26	
142-00-000-00209	DUE TO OTHER FUNDS		0.00	560.40	
185-00-000-00209	Due to other funds		0.00	61,962.09	
187-00-000-00209	DUE TO OTHER FUNDS		0.00	166,380.64	
100-00-000-00100	CASH - GENERAL FUND		0.00	228,903.13	
130-00-000-00100	CASH - PUBLIC HEALTH		0.00	397,674.30	
142-00-000-00100	CASH - SHERIFF TERRORISM GRANT		560.40		0.00
185-00-000-00100	Cash-HOME/CDBG Fund		61,962.09		0.00
187-00-000-00100	Cash-Comm Dev Grants Fund		166,380.64		0.00
131-00-000-00100	CASH - TOBACCO EDUCATION		113,513.04		0.00
133-00-000-00100	CASH - BIOTERRORISM		284,161.26		0.00
Total			<u>1,253,154.86</u>	<u>1,253,154.86</u>	<u>0.00</u>
CJE04		O203			
To adjust Accounts receivable and Solid Waste tipping fees					
615-00-000-00107	ACCOUNTS RECEIVABLE		2,350.41		0.00
615-44-755-16023	SOLID WASTE TIPPING FEES		0.00		2,350.41
Total			<u>2,350.41</u>	<u>2,350.41</u>	<u>2,350.41</u>
CJE05		O204			
To adjust Due from other govt and Miscellaneous Rev					
227-00-000-00111	Due From Other Governments		0.00	157,108.15	
227-00-000-17010	MISCELLANEOUS REVENUE		157,108.15		0.00
228-00-000-00111	Due From Other Governments		0.00	284,220.04	

Client: COUNTY OF MONO
Engagement: 6-30-19 Audit
Current Period: 06/30/2019
Workpaper: Attachement: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
228-00-000-17010	MISCELLANEOUS REVENUE		284,220.04	0.00	
Total			<u>441,328.19</u>	<u>441,328.19</u>	<u>0.00</u>
CJE06		O204			
To adjust due from other govts and realignment					
120-00-000-00111	DUE FROM OTHER GOVERNMENTS		157,108.15	0.00	
120-41-840-15442	ST: REALIGNMENT-MH		0.00	157,108.15	
130-00-000-00111	DUE FROM OTHER GOVERNMENTS		157,451.97	0.00	
130-41-860-15441	ST: REALIGNMENT-PUBHEALTH		0.00	157,451.97	
Total			<u>314,560.12</u>	<u>314,560.12</u>	<u>314,560.12</u>
CJE07		O205			
To correct contingency accounts					
160-10-225-91010	CONTINGENCY		0.00	3,000.00	
160-10-225-33120	SPECIAL DEPARTMENT EXPENSE		3,000.00	0.00	
112-54-868-91010	CONTINGENCY		0.00	3,150.00	
112-54-868-20010	EXPENDITURES		3,150.00	0.00	
Total			<u>6,150.00</u>	<u>6,150.00</u>	<u>0.00</u>
CJE08		O206			
To adjust BBH Rent EC					
120-41-845-32950	RENTS & LEASES - REAL PROPERTY		6,779.15	0.00	
120-41-845-32950	RENTS & LEASES - REAL PROPERTY		0.00	8,206.17	
120-41-845-32950	RENTS & LEASES - REAL PROPERTY		6,779.15	0.00	
120-41-845-32950	RENTS & LEASES - REAL PROPERTY		0.00	8,206.17	
120-41-845-32950	RENTS & LEASES - REAL PROPERTY		6,779.15	0.00	
120-41-845-32950	RENTS & LEASES - REAL PROPERTY		0.00	8,206.17	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		8,206.17	0.00	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		0.00	6,779.15	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		8,206.17	0.00	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		0.00	6,779.15	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		8,206.17	0.00	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		0.00	6,779.15	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		8,206.17	0.00	
120-41-840-32950	RENTS & LEASES - REAL PROPERTY		0.00	1,595.31	
121-41-841-32950	RENTS & LEASES - REAL PROPERTY		1,595.31	0.00	
120-00-000-00100	CASH - MENTAL HEALTH		1,595.31	0.00	
121-00-000-00100	CASH - MENTAL HEALTH SERVICES ACT		0.00	1,595.31	
999-00-000-04120	Behavioral Health		0.00	1,595.31	
999-00-000-04121	Behavioral Health - Mental Health Services Act		1,595.31	0.00	

Client: COUNTY OF MONO
Engagement: 6-30-19 Audit
Current Period: 06/30/2019
Workpaper: Attachement: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
Total			<u><u>49,741.89</u></u>	<u><u>49,741.89</u></u>	<u><u>0.00</u></u>
CJE09		O207			
	To record closure/post-closure activity during the year				
616-00-000-00218	LANDFILL CLOSURE LIABILITY		0.00	246,110.00	
616-44-755-60051	LANDFILL CLOSURE COSTS		<u>246,110.00</u>	<u>0.00</u>	
Total			<u><u>246,110.00</u></u>	<u><u>246,110.00</u></u>	<u><u>(246,110.00)</u></u>
CJE10		O208			
	To record the annual reserve requirements for the landfill				
616-00-000-00497	FUND BALANCE AVAILABLE		176,687.00	0.00	
616-00-000-00498	RESTRICTED FUND BALANCE- POST CLOSURE RE		<u>0.00</u>	<u>176,687.00</u>	
Total			<u><u>176,687.00</u></u>	<u><u>176,687.00</u></u>	<u><u>0.00</u></u>
CJE11		O210			
	To adjust adjust AP amount				
121-00-000-00203	ACCOUNTS PAYABLE		0.00	59,500.00	
121-41-841-32450	CONTRACT SERVICES		<u>59,500.00</u>	<u>0.00</u>	
Total			<u><u>59,500.00</u></u>	<u><u>59,500.00</u></u>	<u><u>(59,500.00)</u></u>
CJE12		O209			
	To record FY 2019 depreciation expense and net reserve change				
600-00-000-00165	ACCUMULATED DEPRECIATION		0.00	321,103.85	
600-00-000-39000	DEPRECIATION EXPENSE		321,103.85	0.00	
600-00-760-00402	RESERVE FOR CAPITAL ASSETS		321,103.85	0.00	
600-00-000-00497	FUND BALANCE AVAILABLE		0.00	321,103.85	
615-00-000-00165	ACCUMULATED DEPRECIATION		0.00	34,282.03	
615-44-755-39000	DEPRECIATION EXPENSE		34,282.03	0.00	
615-00-000-00402	RESERVE FOR CAPITAL ASSETS		34,282.03	0.00	
615-00-000-00497	FUND BALANCE AVAILABLE		0.00	34,282.03	
615-00-000-00163	Construction in progress		61,000.00	0.00	
615-44-755-39005	CAPITAL ASSET OFFSET		0.00	61,000.00	
650-00-000-00164	CAPITAL ASSETS		1,514,036.52	0.00	
650-10-723-39005	CAPITAL ASSET OFFSET		0.00	1,514,036.52	
650-00-000-00164	CAPITAL ASSETS		0.00	257,355.31	
650-10-723-39010	NET BOOK RETIRED ASSETS		257,355.31	0.00	
650-00-000-00165	ACCUMULATED DEPRECIATION		0.00	469,034.02	
650-10-723-39000	DEPRECIATION EXPENSE		469,034.02	0.00	
650-00-000-00165	ACCUMULATED DEPRECIATION		257,355.31	0.00	

Client: COUNTY OF MONO
Engagement: 6-30-19 Audit
Current Period: 06/30/2019
Workpaper: Attachement: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
650-10-723-39010	NET BOOK RETIRED ASSETS			0.00	257,355.31
650-00-000-00402	RESERVE FOR CAPITAL ASSETS			0.00	1,045,002.50
650-00-000-00497	FUND BALANCE AVAILABLE		1,045,002.50		0.00
655-00-000-00164	CAPITAL ASSETS		28,308.44		0.00
655-10-305-39005	CAPITAL ASSET OFFSET		0.00		28,308.44
655-00-000-00164	CAPITAL ASSETS		0.00		34,724.10
655-10-305-39010	NET BOOK RETIRED ASSETS		34,724.10		0.00
655-00-000-00165	ACCUMULATED DEPRECIATION		0.00		30,001.02
655-10-305-39000	DEPRECIATION EXPENSE		30,001.02		0.00
655-00-000-00165	ACCUMULATED DEPRECIATION		31,916.43		0.00
655-10-305-39010	NET BOOK RETIRED ASSETS		0.00		31,916.43
655-00-000-00402	RESERVE FOR CAPITAL ASSETS		4,500.25		0.00
655-00-000-00497	FUND BALANCE AVAILABLE		0.00		4,500.25
653-00-000-00164	Capital Assets		16,820.46		0.00
653-17-150-39005	Capital Asset Offset		0.00		16,820.46
653-00-000-00165	Accumlated Depreciation		0.00		1,121.36
653-17-150-39000	Depreciation Expense		1,121.36		0.00
653-00-000-00402	Reserve for Capital Assets		0.00		15,699.10
653-00-000-00497	FUND BALANCE AVAILABLE		15,699.10		0.00
Total			<u>4,477,646.58</u>	<u>4,477,646.58</u>	<u>761,815.47</u>
CJE13		O211			
To record EMP expenditure accrual, client JE ref. 392962					
100-17-151-31200	Equip Maintenance & Repair		6,540.00		0.00
100-00-000-00203	ACCOUNTS PAYABLE		0.00		6,540.00
100-17-151-31200	Equip Maintenance & Repair		0.00		865.00
100-00-000-00203	ACCOUNTS PAYABLE		865.00		0.00
Total			<u>7,405.00</u>	<u>7,405.00</u>	<u>(5,675.00)</u>
CJE14		O212			
To reclassify POB, treasury loan transfers					
198-10-001-17500	LOAN COLLECTION REPAYMENTS		215,631.00		0.00
198-10-001-18100	TRANSFER IN		0.00		215,631.00
100-12-070-60100	OPERATING TRANSFERS OUT		68,410.00		0.00
100-12-070-35210	BOND/LOAN INTEREST-FINANCE		0.00		215.00
100-12-070-60045	BOND/LOAN PRINCIPLE REPAYMENT-FINANCE		0.00		68,195.00
100-42-855-60100	OPERATING TRANSFERS OUT		147,221.00		0.00
100-42-855-22120	Employee Benefits - PERS (ER Portion)		0.00		147,221.00
Total			<u>431,262.00</u>	<u>431,262.00</u>	<u>0.00</u>

Client: COUNTY OF MONO
Engagement: 6-30-19 Audit
Current Period: 06/30/2019
Workpaper: Attachement: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
CJE15		O213			
To record expenditure in correct fund, client JE # 398048					
121-41-841-32450	CONTRACT SERVICES		8,930.00	0.00	
121-00-000-00100	CASH - MENTAL HEALTH SERVICES ACT		0.00	8,930.00	
120-41-840-32450	CONTRACT SERVICES		0.00	8,930.00	
120-00-000-00100	CASH - MENTAL HEALTH		8,930.00	0.00	
Total			<u>17,860.00</u>	<u>17,860.00</u>	<u>0.00</u>
CJE16		O214			
To record expenditure in correct fund, client JE ref. 398050					
121-41-841-32450	CONTRACT SERVICES		0.00	2,044.00	
121-00-000-00100	CASH - MENTAL HEALTH SERVICES ACT		2,044.00	0.00	
120-41-840-32450	CONTRACT SERVICES		2,044.00	0.00	
120-00-000-00100	CASH - MENTAL HEALTH		0.00	2,044.00	
Total			<u>4,088.00</u>	<u>4,088.00</u>	<u>0.00</u>
CJE17		O215			
To adjust trindel claims liability based on issued audit report					
652-10-300-35100	LIABILITY CLAIMS		145,340.00	0.00	
652-00-000-00220	INSURANCE CLAIMS LIABILITY		0.00	145,340.00	
Total			<u>145,340.00</u>	<u>145,340.00</u>	<u>(145,340.00)</u>
CJE18		O216			
To reverse client JE # 393728 for ec to realignment					
130-00-000-00111	DUE FROM OTHER GOVERNMENTS		0.00	157,452.00	
130-41-860-15441	ST: REALIGNMENT-PUBHEALTH		26,239.00	0.00	
130-41-860-15441	ST: REALIGNMENT-PUBHEALTH		86,734.00	0.00	
130-41-860-15441	ST: REALIGNMENT-PUBHEALTH		44,479.00	0.00	
120-00-000-00111	DUE FROM OTHER GOVERNMENTS		0.00	157,108.00	
120-41-840-15442	ST: REALIGNMENT-MH		13,684.00	0.00	
120-41-840-15442	ST: REALIGNMENT-MH		38,961.00	0.00	
120-41-840-15442	ST: REALIGNMENT-MH		32,652.00	0.00	
120-41-840-15442	ST: REALIGNMENT-MH		38,961.00	0.00	
120-41-840-15442	ST: REALIGNMENT-MH		32,850.00	0.00	
Total			<u>314,560.00</u>	<u>314,560.00</u>	<u>(314,560.00)</u>
CJE19		O216			
To move acruel of revenue to the operating fund					

Client: COUNTY OF MONO
Engagement: 6-30-19 Audit
Current Period: 06/30/2019
Workpaper: Attachement: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
227-00-000-20010	EXPENDITURES			0.00	71,811.00
227-00-000-00100	CASH - MENTAL HEALTH REALIGNMENT TRUST		71,811.00		0.00
120-41-840-15442	ST: REALIGNMENT-MH		71,811.00		0.00
120-00-000-00100	CASH - MENTAL HEALTH			0.00	71,811.00
228-00-000-20010	EXPENDITURES			0.00	131,213.00
228-00-000-00100	CASH - HEALTH REALIGNMENT TRUST		131,213.00		0.00
130-41-860-15441	ST: REALIGNMENT-PUBHEALTH		131,213.00		0.00
130-00-000-00100	CASH - PUBLIC HEALTH			0.00	131,213.00
Total			<u>406,048.00</u>	<u>406,048.00</u>	<u>(203,024.00)</u>
GRAND TOTAL			<u>11,053,395.71</u>	<u>11,053,395.71</u>	<u>371,076.04</u>

COUNTY OF MONO
STATE OF CALIFORNIA

Comprehensive Annual Financial Report

For the Year Ended June 30, 2019



Prepared by the Department of Finance

THIS PAGE INTENTIONALLY LEFT BLANK

TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i-v
Organization Chart of Elected and Appointed Officials	vi
Directory of Public Officials	vii
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Management's Discussion and Analysis (Required Supplementary Information)	5-18
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	21
Statement of Activities	22-23
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	26-27
Reconciliation of the Balance Sheet to the Statement of Net Position	29
Statement of Revenues, Expenditures and Changes in Fund Balances	30-31
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	33
Proprietary Funds:	
Statement of Fund Net Position	34
Statement of Revenues, Expenses and Changes in Fund Net Position	35
Statement of Cash Flows	36-37
Fiduciary Funds:	
Statement of Fiduciary Net Position	38
Statement of Changes in Fiduciary Net Position	39
Notes to the Basic Financial Statements	41-79
Required Supplementary Information:	
Schedule of Changes in Net Pension Liability and Related Ratios	83-85
Schedule of Changes in Net OPEB and Contributions	86-87
Budgetary Comparison Schedule:	
General Fund	88-90
Road Fund	91
Realignment	92
Mental Health Services Act	93
Budgetary Basis of Accounting	94

TABLE OF CONTENTS

	<u>Page(s)</u>
Combining and Individual Fund Statements:	
Nonmajor Governmental Funds:	
Definition	97
Combining Balance Sheet	98-102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	103-107
Nonmajor Enterprise Funds:	
Definition	109
Combining Statement of Fund Net Position	110
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	111
Combining Statement of Cash Flows	112
Internal Service Funds:	
Definition	113
Combining Statement of Fund Net Position	114
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	115
Combining Statement of Cash Flows	116
Investment Trust Fund:	
Definition	117
Combining Statement of Fiduciary Net Position	118
Combining Statement of Changes in Fiduciary Net Position	119

STATISTICAL SECTION (UNAUDITED)

Assessed Value of Taxable Property	122
Property Tax Levies and Collections – General Fund Secured Roll	123
Property Tax Levies and Collections	124
Property Tax Value Allocation Collection	125
Property Tax Collections	126
Distribution of Pooled Property Tax	127
Ten Largest Taxpayers for Fiscal Year Ended June 30, 2019	128
Property Tax Rates	129
Transient Occupancy Tax Receipts	130
Miscellaneous Statistical Information	131-132

INTRODUCTORY SECTION

THIS PAGE INTENTIONALLY LEFT BLANK



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

March 31, 2020

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, 2019, 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. Price Paige & Company, 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, 2019.

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 centrally located on the eastern side of the Sierra Nevada Mountains. The County has an area of 3,049 square miles and a total population of 13,616 (*as of January 1, 2019, California Department of Finance*). Other than Mammoth Lakes, the County's only incorporated area which boasts a year round population of 8,000, 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 38.5 percent of all employment is directly associated with this industry. Annually, more than 1.5 million visitors stay in Mono County on average for three days, generating \$369.6 million for the local economy and \$16 million in local taxes. Most 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. Mammoth Lakes, together with June Lake, is Mono County's most visited destination and is home to one of the largest ski resorts in North America.

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 for all eligible residents County-wide. 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 where the Board of Supervisors is the appointing authority.

The County employed 299 full-time equivalent employees in FY 2018-2019 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 five 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, the County of Mono Economic Development Corporation, and the Housing Authority of the County of Mono.

The County is required by State law to adopt a balanced budget by October 2 of each fiscal 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. Unencumbered annual appropriations lapse at year-end. The legal level of control for appropriations is exercised at the budget unit 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. Prior to adoption of the budgets, a public hearing is held to receive comments.

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 tax sourced revenue sustained steep reductions through the economic downturn and its aftermath, declining \$1.9 million, or 10.7%, from its peak. Since that time, assessed values just this past year exceeds pre-2008 levels. Property and real property transfer taxes since fiscal year 2012-2013 have increased at rates between 1.96% and 5.86%. This growth is anticipated to continue into fiscal year 2019-2020 and fiscal year 2020-2021. The delinquency rate associated with current secured property tax collections is at its lowest in history, dropping from 11.1% at June 30, 2010 to 0.79% at June 30, 2019. Sales tax collections increased 15.7% in 2019 and are estimated to level off at current amounts (\$690,000 per year). 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) through 2018 with revenues leveling off in 2019 at 3.5 million, an increase of 42% since the beginning of the great recession in 2008. Program revenues essential to departments' ability to maintain public services continues to hold steady. There were 168 building permits issued in 2019, resulting in increased housing square footage of 36,088 and valued at approximately \$5.6 million. Building permit trends over the past 15 years show the development "bubble" in 2006-2008 when more than 350 permits were issued followed by the market crash that began in 2008 and into 2009 when the County issued fewer than 200 permits. The County's housing market has yet to reach pre-recession levels. Yet, affordability of housing continues to be a major concern. The median price of existing single family homes in Mono County was \$699,750 as of September 2019, tenth most expensive county in California and 12.4% higher than the previous year.

MAJOR INITIATIVES

The County completed several initiatives in FY 2018-2019 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 2018-2019:

- Total property tax collections remained steady at 99.21%, from 99.4% in the previous year, of total billed in FY 2018-2019.
- The Board of Supervisors approved issuing \$19,940,000 of Certificates of Participation, Series 2018, which were competitively sold on the market at a total premium of \$2,266,116, and generating cash proceeds of \$22,206,117 to pay for the Mono County Civic Center project, which consists of the construction of a 33,000 square foot County Administrative Office Building in Mammoth Lakes. The project consolidates all County departments currently providing services in leased space at Sierra Center Mall and Minaret Mall. As of June 30, 2019, the project was 26% complete, with occupancy expected by June 1, 2020.
- Successfully negotiated a new contract with the Mono County Paramedic Fire Rescue Association.
- Initiated the second grant cycle for a Community Development Block Grant to fund a childcare program operated by the Mono County First-Five Commission. This funds the childcare program for another three years.
- Renewed our issuer rating of AA3 from Moody's and in Mid-November 2018, received a credit rating of AA- long-term rating on the County's series 2018A certificates of participation with an outlook of stable.
- Utilized nearly \$800,000 of SB 1 gas tax funding towards execution of the 5-year road capital improvement plan.

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. With the fiscal year 2016-17, the County established an economic stabilization reserve within the General Fund balance for the purpose of accumulating resources to offset future revenue losses during the next recession. The balance of the reserve at June 30, 2019, is \$2,869,798. A contingency appropriation of 1% of General Fund appropriations is included in each year's budget 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 annual growth in property values since 2014 has averaged 3.16% 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

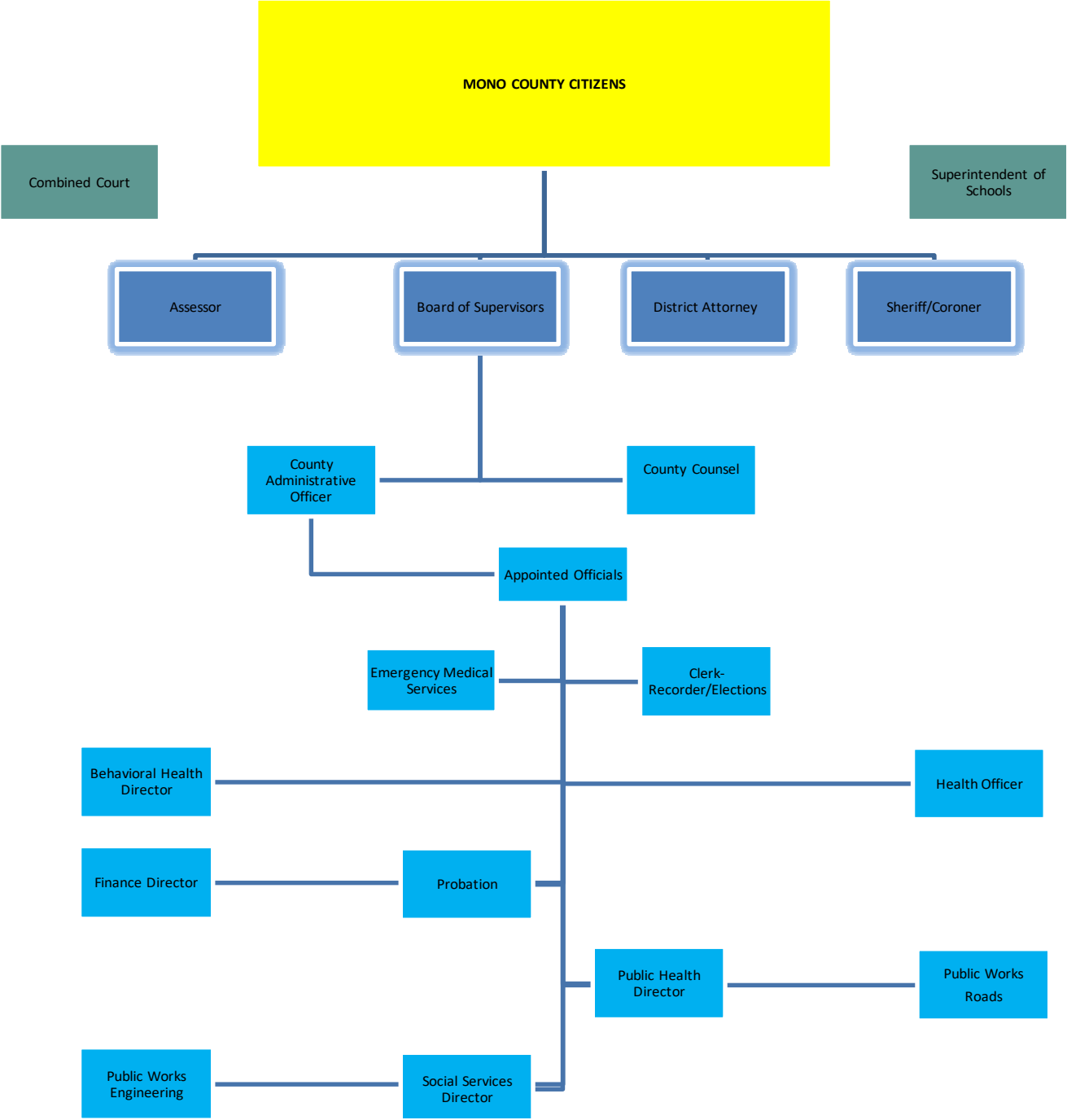
and accurate financial reporting. We would also like to thank all the County departments who participated in its preparation and the Board for its leadership, responsibility, and action that ensure the general fiscal health and integrity of the County.

Respectfully submitted this 31th day of March, 2020,

A handwritten signature in cursive script that reads "Janet Dutcher".

JANET DUTCHER, CPA, CGFM, MPA
Finance Director
County of Mono, CA

Mono County Organization Chart Elected and Appointed Officials



COUNTY OF MONO
DIRECTORY OF PUBLIC OFFICIALS
March 27, 2019

DEPARTMENT	DEPARTMENT OFFICIAL
ELECTED OFFICIALS	
Assessor	Barry Beck
Board of Supervisors	
District #1	Jennifer Kreitz
District #2	Fred Stump
District #3	Bob Gardner
District #4	John Peters
District #5	Stacy Corless, Chair
District Attorney	Tim Kendall
Sheriff- Coroner	Ingrid Braun
Combined Court	Mark G. Magit
Superintendent of Schools	Stacey Alder
APPOINTED OFFICIALS	
County Administrative Officer	Steve Barwick
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, MPA
Health Officer	Tom Boo, MD
Probation Chief	Karin Humiston
Public Health Director	Sandra Pearce
Public Works Director	Anthony Dublino
Social Services Director	Kathy Peterson

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

THIS PAGE INTENTIONALLY LEFT BLANK



INDEPENDENT AUDITOR'S REPORT

To 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, California (the "County"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County'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 County'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.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

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, California as of June 30, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion on pages 5-18, schedule of changes in net pension liability and related ratios – agent plan on page 83, schedule of pension plan contributions – agent plan on page 84, schedule of proportionate share of the net pension liability and related ratios as of the measurement date and schedule of contributions – cost sharing plan on page 85, schedule of changes in net OPEB liability and related ratios on page 86, and budgetary comparison schedules on pages 88–94 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 and other auditors 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 statistics 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2020, on our consideration of the County of Mono, California'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.

Price Pange & Company

Clovis, California
March 31, 2020

THIS PAGE INTENTIONALLY LEFT BLANK

MANAGEMENT'S DISCUSSION AND ANALYSIS

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2019

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, 2019. 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 \$23,393,082 at June 30, 2019 and increased from the prior year by \$2,467,519, or 11.79%. This increase represents the degree to which revenues exceeded expenses, an indication that the County's position is improving.
- The County's overall assets exceeded its liabilities at the close of the most recent fiscal year by \$23,393,082 (net position). Of this amount, \$40,036,390 is invested in capital assets net of related debt. These capital assets are used to provide services to citizens and are not available for future spending. Restricted net position of \$26,872,680 is subject to external restrictions on their use and are available to meet the County's ongoing obligations related to programs having external restrictions. This leaves an unrestricted net deficit of \$43,515,988.
- As of June 30, 2019, the County's governmental funds reported combined ending fund balances of \$57,599,207, an increase of \$19,363,877, or 50.64%, in comparison with the prior year. Unspent bond proceeds as of June 30, 2019 and restricted to the construction of the County's new civic center facility located in the Town of Mammoth Lakes represents \$16,544,885, or 85.44%, of this increase.
- At the end of the current fiscal year, unassigned fund balance for the governmental type funds was \$6,511,232, or 10.89% of total governmental funds expenditures, a 22.2% decrease in unassigned fund balance from last year.
- The total long-term debt for the current fiscal year increased by \$16,571,465, or 19.34%. Long-term debt balances increased by \$22,206,117 from the issuance of Certificates of Participation for the construction of the County's new civic center facility. Additional information is provided in the long-term debt section of this discussion.

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 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.

The *Statement of Activities* presents information on expenses and revenues to show how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2019

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, airports, cemeteries and campgrounds. The County has four internal service funds: insurance, motor pool, copier pool and computer replacement. These internal service funds are considered governmental activities.

Fund Financial Statements

The fund financial statements provide a narrower view of the County's finance. Fund accounting is utilized to evidence accountability by demonstrating compliance with finance related legal requirements, including budgetary decisions and grant requirements. 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 254 individual funds, including 82 fiduciary funds, organized according to type (governmental, fiduciary, or proprietary). On the financial statements for governmental funds, information is presented separately for five major funds: General Fund, the Road Fund, the Realignment Fund, the Mental Health Services Act Fund, and the Mono County Civic Center Project. 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 operating funds. A budgetary comparison schedule is provided for the County's General Fund and each of its major special revenue funds to demonstrate compliance against 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.

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, airports, cemeteries and campground funds.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2019

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 (computer replacement) pool.

Proprietary fund statements provide separate information for its major enterprise funds, which include solid waste and airports. The non-major enterprise funds, cemeteries and campgrounds, 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 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 like 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, schedule of changes in net OPEB liability, and schedule of the County's OPEB contributions 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 the investment trust fund 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, 2019

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	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 72,541,290	\$ 48,687,648	\$ 7,173,097	\$ 7,011,697	\$ 79,714,387	\$ 55,699,345
Capital assets	40,051,955	35,091,522	6,024,655	6,319,041	46,076,610	41,410,563
Total Assets	<u>112,593,245</u>	<u>83,779,170</u>	<u>13,197,752</u>	<u>13,330,738</u>	<u>125,790,997</u>	<u>97,109,908</u>
Deferred outflows of resources	15,172,361	15,768,377	150,969	223,588	15,323,330	15,991,965
Current and other liabilities	7,213,231	2,824,149	120,579	644,187	7,333,810	3,468,336
Long term liabilities	91,471,771	74,863,143	10,766,532	10,803,695	102,238,303	85,666,838
Total Liabilities	<u>98,685,002</u>	<u>77,687,292</u>	<u>10,887,111</u>	<u>11,447,882</u>	<u>109,572,113</u>	<u>89,135,174</u>
Deferred inflows of resources	8,124,182	2,997,182	24,950	43,954	8,149,132	3,041,136
Net investment in capital assets	34,011,735	35,091,522	6,024,655	6,319,041	40,036,390	41,410,563
Restricted	26,868,032	24,597,148	4,648	4,648	26,872,680	24,601,796
Unrestricted	<u>(39,923,345)</u>	<u>(40,825,597)</u>	<u>(3,592,643)</u>	<u>(4,261,199)</u>	<u>(43,515,988)</u>	<u>(45,086,796)</u>
Total Net Position	<u>\$ 20,956,422</u>	<u>\$ 18,863,073</u>	<u>\$ 2,436,660</u>	<u>\$ 2,062,490</u>	<u>\$ 23,393,082</u>	<u>\$ 20,925,563</u>

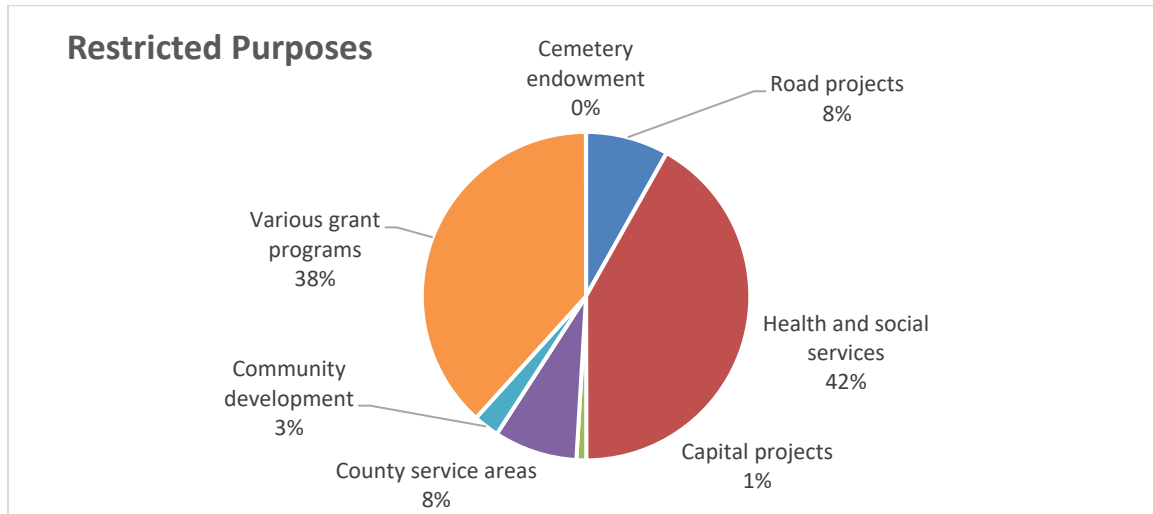
The County's net position was \$23,393,082 as of June 30, 2019, an increase of \$2,467,519, or 11.79%, during the fiscal year.

Investment in capital assets net of related debt of \$40,036,390 reflects the County's investment in capital assets (i.e. its land, structures and improvements, infrastructure and equipment), less any related outstanding debt used to acquire those assets. 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.

Restricted net position represents resources that are subject to external restrictions on how they may be used. The County's restricted net position of \$26,872,680 is comprised of the following resources:

COUNTY OF MONO

Management's Discussion and Analysis
June 30, 2019



During the fiscal year ended June 30, 2019, restricted net position increased \$2,265,884 or 9.21%. This increase primarily results from the accumulation of restricted intergovernmental resources with the spending of those proceeds not occurring for several of the following years. In many cases such as for road related projects, the County waits to accumulate enough revenue resources before initiating a large project in a subsequent year.

Unrestricted net position (deficit) is (\$43,515,988) or (186%) of total net position. Primarily, the deficit is due to financial reporting of liabilities associated with pensions and other postemployment benefits. Together, these liabilities totaled \$63.1 million at June 30, 2019, representing 50.15% of total assets and 61.7% of total outstanding debt.

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) reported an increase in net position of \$2,467,519, or 11.79%, to \$23,393,082 for the year ended June 30, 2019.

COUNTY OF MONO

Management's Discussion and Analysis
June 30, 2019

Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program revenues:						
Fees, Fines & Charges for Services	\$ 7,063,224	\$ 8,041,468	\$ 3,106,124	\$ 3,134,756	\$ 10,169,348	\$ 11,176,224
Operating grants	23,325,492	21,850,588	50,000	40,000	23,375,492	21,890,588
Capital grants	--	647,828	--	28,411	--	676,239
General revenues:						
Property taxes	21,244,687	21,328,513	--	--	21,244,687	21,328,513
Sales and use taxes	690,854	597,335	--	--	690,854	597,335
Other taxes	3,524,952	3,548,347	--	--	3,524,952	3,548,347
Interest/Investment earnings	1,094,325	563,358	143,106	95,128	1,237,431	658,486
Total Revenues	56,943,534	56,577,437	3,299,230	3,298,295	60,242,764	59,875,732
Expenses:						
General government	12,256,336	12,018,816	--	--	12,256,336	12,018,816
Public protection	19,584,630	18,607,098	--	--	19,584,630	18,607,098
Public ways and facilities	6,012,093	6,067,474	--	--	6,012,093	6,067,474
Health and Sanitation	10,541,045	9,663,773	--	--	10,541,045	9,663,773
Public assistance	5,562,735	5,234,293	--	--	5,562,735	5,234,293
Education	29,635	25,566	--	--	29,635	25,566
Recreation and culture	97,588	103,700	--	--	97,588	103,700
Interest and fiscal charges	820,757	57,046	--	--	820,757	57,046
Solid Waste Landfill	--	--	2,465,938	2,308,561	2,465,938	2,308,561
Airport	--	--	357,755	359,609	357,755	359,609
Campgrounds	--	--	32,336	35,237	32,336	35,237
Cemeteries	--	--	14,397	15,899	14,397	15,899
Total Expenses	54,904,819	51,777,766	2,870,426	2,719,306	57,775,245	54,497,072
Change in net position before transfers	2,038,715	4,799,671	428,804	578,989	2,467,519	5,378,660
Transfers	54,634	25,087	(54,634)	(25,087)	--	--
Change in net position	2,093,349	4,824,758	374,170	553,902	2,467,519	5,378,660
Net position - beginning	18,863,073	35,668,708	2,062,490	1,508,588	20,925,563	37,177,296
Prior period adjustment	--	(21,630,393)	--	--	--	(21,630,393)
Net position - beginning, as restated	18,863,073	14,038,315	2,062,490	1,508,588	20,925,563	15,546,903
Net position, ending	\$ 20,956,422	\$ 18,863,073	\$ 2,436,660	\$ 2,062,490	\$ 23,393,082	\$ 20,925,563

Analysis of Governmental Activities

Governmental Activities increased the County's net position by \$2,038,715 before transfers, a decrease of \$2,760,956 over the prior year. Business-type activities contributed to the increase in net position by \$428,804 before transfers, which is \$150,185 less than the increase in the prior year.

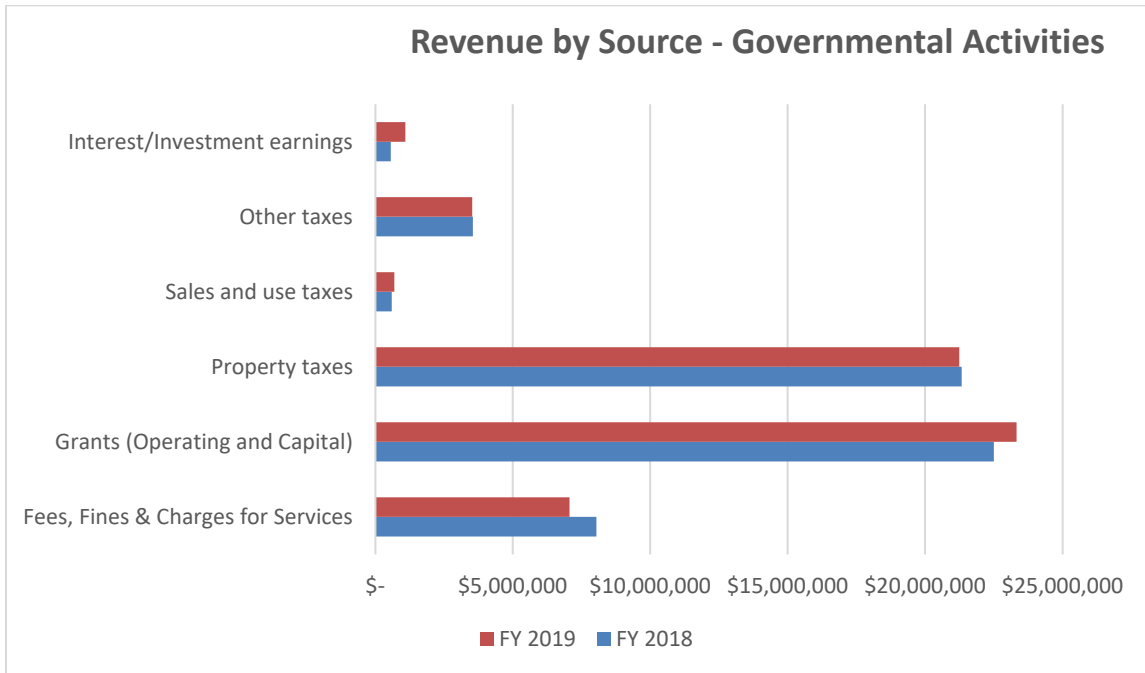
Revenues: Revenues for the County's governmental activities had an overall increase from the prior year of \$366,097, or 0.65%, to \$56,943,534. Revenues are divided into two categories: Program Revenues and General Revenues.

Program Revenues includes revenues such as fees, fines, and charges for services as well as operating and capital grants. Program revenues decreased overall by \$151,168, or 0.49%, from the prior year to \$30,388,716.

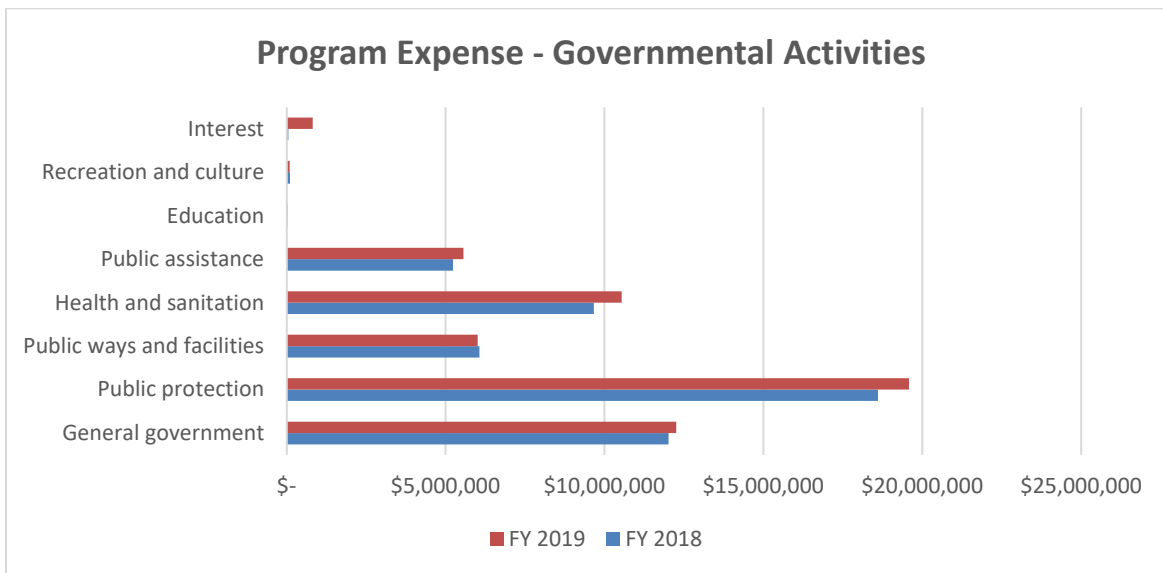
General Revenues include property taxes, sales and use taxes, other taxes/revenues, and interest/investment earnings. General revenues increased by \$517,265, or 2%, from the prior year to \$26,554,818.

COUNTY OF MONO

Management's Discussion and Analysis
June 30, 2019



Expenses: Governmental activities spending increased by \$3,127,053, or 6.04%. Nearly all of this increase, \$2,912,000, is the result of increases in salaries and benefits.



Analysis of Business-Type Activities

Business-type activities change in net position before transfers was \$428,804 as of June 30, 2019. Changes in revenues for the County's Business-Type Activities were relatively flat, with a small increase from the prior year of \$935 before transfers, to \$3,299,230. Expenses increased over the prior year by \$151,120, or 5.56%, to \$2,870,426, attributable mainly to an increase in expenses in the Solid Waste program.

COUNTY OF MONO

Management’s Discussion and Analysis
June 30, 2019

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.

Net Change in Fund Balance
Governmental Funds

	FY 2019	FY 2018	\$ Change	% Change
Fund balance, beginning of year	\$ 38,235,330	\$ 35,248,092	\$ 2,987,238	8.47%
Revenues	57,175,019	55,515,378	1,659,641	2.99%
Expenditures	(59,771,893)	(52,257,838)	(7,514,055)	14.38%
Other financing sources and uses	21,960,751	(270,302)	22,231,053	-8224.52%
Fund balance, end of year	\$ 57,599,207	\$ 38,235,330	\$ 19,363,877	50.64%
Unrestricted fund balance	\$ 12,265,600	\$ 12,127,097	\$ 138,503	1.14%
% of fund balance which is unrestricted	21.29%	31.72%		

At June 30, 2019, the County’s governmental funds reported combined ending fund balances of \$57,599,207, an increase of \$19,363,877, or 50.64%, in comparison with the prior year (for more information see Note 9 – Net Position/Fund Balances).

Unrestricted fund balance represents 21.29% (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. Of this amount, \$569,889 is committed by resolution of the Board of Supervisors and \$5,184,479 is assigned to various purposes, leaving \$6,511,232 unassigned at June 30, 2019 and represents the residual classification for the General Fund and negative amounts from other government funds, if any. The restricted fund balance, \$42,689,967, consists of amounts with constraints put in place by externally imposed creditors, grantors, laws, regulations, or enabling legislation. The remainder of fund balance, \$2,643,640, is not in spendable form, such as inventories and loans or advances made to others or other funds.

The following table presents the amount of governmental fund revenues, by type, and showing increases and decreases from the prior year.

	FY 2019		FY 2018		Increase (Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Taxes	\$ 25,460,493	44.53%	\$ 25,474,195	45.89%	\$ (13,702)	-0.05%
Licenses and permits	652,175	1.14%	658,000	1.19%	(5,825)	-0.89%
Fines, forfeitures and penalties	917,840	1.61%	1,275,822	2.30%	(357,982)	-28.06%
Use of money and property	1,102,571	1.93%	588,642	1.06%	513,929	87.31%
Intergovernmental	23,930,755	41.86%	22,210,916	40.01%	1,719,839	7.74%
Charges for services	4,640,465	8.12%	4,737,441	8.53%	(96,976)	-2.05%
Other revenues	470,720	0.82%	570,362	1.03%	(99,642)	-17.47%
	\$ 57,175,019	100.00%	\$ 55,515,378	100.00%	\$ 1,659,641	2.99%

COUNTY OF MONO

Management’s Discussion and Analysis
June 30, 2019

Reasons for changes in specific revenue sources for government funds is summarized below:

- Property tax collections increases by \$885,000, or 5% from the prior year
- Excess ERAF of \$972,000 was delayed from FY 2019 into FY 2020.
- Transient occupancy taxes were relatively unchanged from the prior year.
- Senate Bill (SB) 1 revenues resulting from increased gas taxes and earmarked for road construction and improvements increased by \$1,253,424, or 215.28% from the prior year. This was the first full fiscal year of revenue activity since the State of California increased the gas tax rate and started distributing monies to jurisdictions.
- The first-time homebuyer program concluded in the prior fiscal year, resulting in decreased intergovernmental revenues of \$246,000 in the current fiscal year.
- Reimbursements for the alcohol and drug treatment program in the amount of \$427,000 were delayed into the next fiscal year.
- Interest earnings increased by nearly \$514,000. Of this amount, \$232,000 is from the investment of unspent debt proceeds related to construction of the civic center facility. The remainder of the increase results because the investment pool balances increased over the past fiscal year and interest rates proved to be more favorable than in the prior year.
- Overall, court fine collections decreased in the current fiscal year.

The following table presents the amount of governmental fund expenditures, by function, and showing increases and decreases from the prior year.

	FY 2019		FY 2018		Increase (Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General government	\$ 12,172,003	20.36%	\$ 11,519,055	22.04%	\$ 652,948	5.67%
Public protection	19,734,926	33.02%	19,205,112	36.75%	529,814	2.76%
Public ways and facilities	5,288,869	8.85%	4,780,243	9.15%	508,626	10.64%
Health and sanitation	10,645,147	17.81%	9,586,446	18.34%	1,058,701	11.04%
Public assistance	5,590,564	9.35%	5,171,201	9.90%	419,363	8.11%
Education	29,635	0.05%	25,566	0.05%	4,069	15.92%
Debt service	852,060	1.43%	945,423	1.81%	(93,363)	-9.88%
Capital outlay	5,458,689	9.13%	1,024,792	1.96%	4,433,897	432.66%
	<u>\$ 59,771,893</u>	<u>100.00%</u>	<u>\$ 52,257,838</u>	<u>100.00%</u>	<u>\$ 7,514,055</u>	<u>14.38%</u>

Reasons for changes in specific spending purposes for governmental funds is summarized below:

- Salaries and other compensation increased by \$872,000, or 4.4% from the prior year. Increases are the result of filling vacant positions and scheduled cost of living increases according to negotiated union and employment contracts.
- Health care and pension costs increased by \$848,000, or 6.36% from the prior year.
- 2018 Certificates of Participation were issued to finance the construction of the County’s new civic center facility, resulting in bond issuance costs of \$324,076, increased debt service of \$263,715, and additional capital outlay of \$5,368,073.

General Fund

The General Fund is the main operating fund of the County. At June 30, 2019, unassigned fund balance of the general fund was \$6,816,309 while total fund balance was \$12,667,888. As measures of this fund’s liquidity, it is useful to note that unassigned fund balance represents 19.05% of total general fund expenditures, while total fund balance represents 37.06% of that same amount.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2019

Other Major Governmental Funds

As compared with the prior year, the total fund balances of the remaining governmental funds increased by 78.81%, or \$19,803,971, to \$44,931,319, with the following significant changes:

- The Mono County Civic Center Project kicked off in December 2018, with the issuance of the 2018 Certificates of Participation in the amount of \$19,940,000 of par value and \$2,266,117 of premium generated upon the sale of the certificates. At June 30, 2019, the capital project closed the fiscal year with fund balance of \$16,544,885, which is an increase of \$16.5 million over the prior year and represents 83.23% of the increase in fund balance of the remaining governmental funds.
- The Realignment Fund had a fund balance of \$8,655,401 which was all restricted. This was a \$1.325 million increase over the prior year.
- The Mental Health Services Act Fund had a fund balance of \$7,119,796 which was all restricted and represents an increase of \$564,639 over the prior year.
- The Road Fund had a fund balance of \$2,574,849, of which \$380,760 was not spendable because it represents inventory and the remainder was restricted. Fund balance increased by \$592,752, primarily because of unspent SB 1 funding.
- The other major governmental funds unassigned fund balance of negative \$305,077 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.

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 \$374,170 after transfers in the current fiscal year to \$2,436,660. The solid waste enterprise fund increased their net position by \$752,726, decreasing their deficit net position from the prior fiscal year. The airport enterprise fund decreased their net position from the prior fiscal year by \$387,751, primarily because of annual depreciation on its capital assets.
- The total net position of internal service funds increased by \$2,109,750 from \$4,161,271 to \$6,271,021 primarily due to an increase in charges for services that resulted from rate recalculations, which includes a component to fund replacement of capital assets in the future.

General Fund Budgetary Highlights

The Board adopted their initial budget June 12, 2018, after much hard work and public hearings and for the first time ever prior to the start of the fiscal year. In previous years, the Board approved a tentative budget no later than June 30 until a final budget was adopted on or before October 2. Starting with the Fiscal Year 2018-19 budget, the Board and County management sought to adopt a structurally balanced budget where recurring revenues are equal to recurring expenditures, such that reliance on carryover fund balance to finance on-going operations is eliminated. Once the carryover fund balance is known, additional requested capital and other one-time expenditures are added to appropriate some share of the carryover funds by adopting a budget amendment in September or October. This new process explains the large variance between the originally adopted budget and the final budget, after amendments.

COUNTY OF MONO

Management’s Discussion and Analysis
June 30, 2019

This initial adopted budget allowed for revenues of \$35,719,865 and expenditures of \$37,206,515, for a budget deficit of \$1,486,650. The gap was met through use of prior year fund balance. A mid-year budget review occurred in October 2018 and February 2019 that resulted in an overall decrease to fund balance in the General Fund of \$4,667,294. As of June 30, 2019, the final budget for general fund revenues was \$37,040,722 and expenditures, \$43,194,666. The overall budget changes throughout the fiscal year for the general fund resulted in an increase of \$1,320,857 in revenues and an increase in expenditures of \$5,988,151.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County’s investment in capital assets for its Governmental Activities, as of June 30, 2019, totals \$40,051,955 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, infrastructure and construction in progress. The total increase in the County’s governmental net investment in capital assets for the current period was \$4,960,433, or 14.14% (net of accumulated depreciation). Current depreciation for governmental type funds is \$2,331,482. Business-type function assets had a decrease of \$294,386, or 4.66%. Current depreciation for business-type activities is \$355,386, and total assets net of depreciation is \$6,024,655.

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, 2019, total CIP increased by \$3,441,271, consisting of \$5,583,872 of new project costs added offset by \$2,042,601 of completed projects transferred to the appropriate capital asset classification. 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	
	2019	2018	2019	2018	2019	2018
Land	\$ 6,793,617	\$ 6,793,617	\$ 328,423	\$ 328,423	\$ 7,122,040	\$ 7,122,040
Construction in progress	5,375,895	1,895,624	61,000	--	5,436,895	1,895,624
Infrastructure	95,850,756	94,921,931	463,141	463,141	96,313,897	95,385,072
Structures & improvements	19,819,380	19,023,057	7,812,944	7,812,944	27,632,324	26,836,001
Equipment	20,164,074	18,742,832	1,532,463	1,532,463	21,696,537	20,275,295
Intangibles	1,524,560	1,148,577	--	--	1,524,560	1,148,577
Accumulated Depreciation	(109,476,327)	(107,434,116)	(4,173,316)	(3,817,930)	(113,649,643)	(111,252,046)
Total	\$ 40,051,955	\$ 35,091,522	\$ 6,024,655	\$ 6,319,041	\$ 46,076,610	\$ 41,410,563

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.

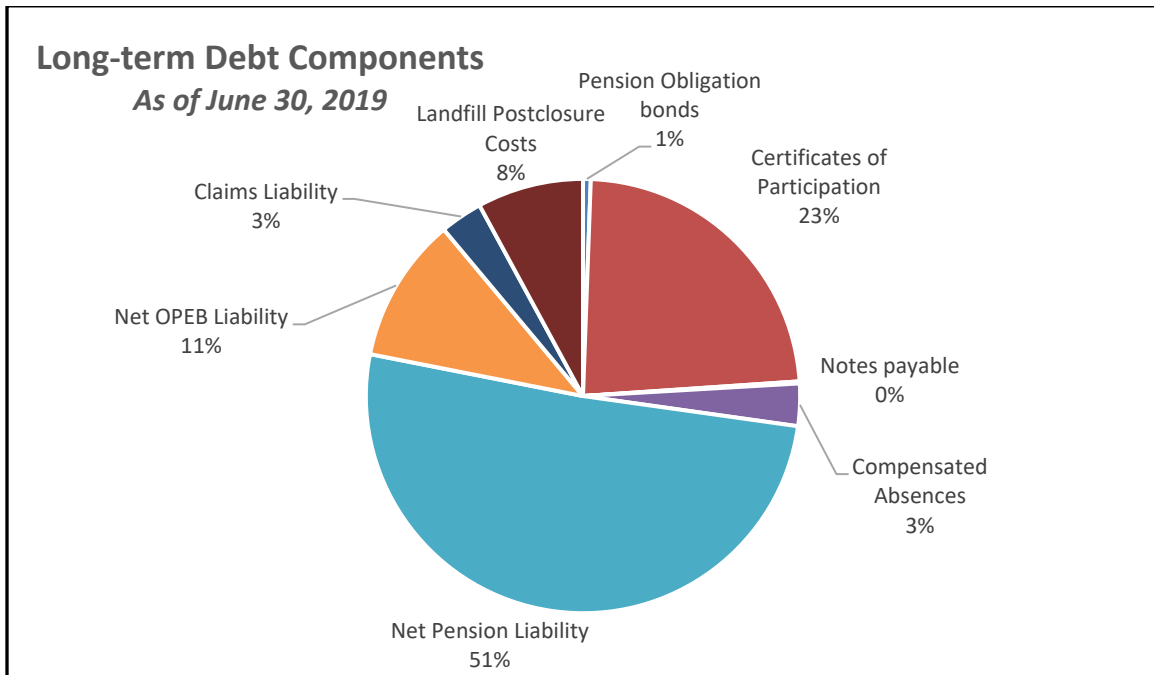
COUNTY OF MONO

Management’s Discussion and Analysis
June 30, 2019

Debt Administration

At June 30, 2019, the County had total long-term liabilities outstanding of \$102,238,303:

	Long Term Liabilities					
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Pension obligation bonds	\$ 580,300	\$ 696,600	\$ --	\$ --	\$ 580,300	\$ 696,600
Certificates of Participation	19,940,000	--	--	--	19,940,000	--
Unamortized premium	2,228,348	--	--	--	2,228,348	--
Notes payable	159,697	271,026	--	--	159,697	271,026
Compensated absences	3,150,222	2,941,849	65,859	53,869	3,216,081	2,995,718
Net pension liability	51,106,087	50,886,605	907,872	957,935	52,013,959	51,844,540
Net OPEB liability	11,065,262	16,902,308	--	--	11,065,262	16,902,308
Claims liability	3,241,855	3,164,755	--	--	3,241,855	3,164,755
Refunded certificates of participation	--	--	1,700,700	1,945,900	1,700,700	1,945,900
Landfill postclosure cost	--	--	8,092,101	7,845,991	8,092,101	7,845,991
Total	\$ 91,471,771	\$ 74,863,143	\$ 10,766,532	\$ 10,803,695	\$ 102,238,303	\$ 85,666,838



Total governmental long-term liabilities increased by \$16,608,628, or 22.19%, during the fiscal year ended June 30, 2019 largely in part to issuance of the 2018 Certificates of Participation offset by a reduction of \$5,837,046 in the liability for other postemployment benefits. Total business-type long-term liabilities decreased by \$37,163, or 0.34%.

Additional information on the County’s long-term debt can be found in Note 5 of the Notes to the Basic Financial Statements included in this annual report.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2019

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The County's Net Position increased by \$2,467,519, from 2017-18 to 2018-19.
- The unemployment rate for Mono County annualized for 2018 was 3.8% and for 2019 was 3.0%. The State's average unemployment rate as of September 2019 was 3.5%. The 2019 unemployment rate for Mono County dropped by .6% when compared to 2018. 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 5.86% from the 2018 to the 2019 total roll value.
- Through early 2020, certain MOU negotiations result in salary adjustments (increases), such as pay increases, COLAs and step-increases, but also included employee cost incentives to move to a less expensive health care plan that is projected to save the County just over \$1 million per year starting in fiscal year 2020-21. A portion of these cost savings are passed on to the workforce in the form of base pay increases. A salary survey was completed in 2018-19 and the results are implemented through February 2020. A 5% increase in salaries is included in the 2019-20 budget in anticipation of the survey's results and the conclusion of negotiations with major bargaining groups.
- For 2019-20, the employer's annual payment towards the PERS unfunded liability will increase by \$450,699, or 13.09% from the previous year. The lump sum payment due in 2019-20 for the unfunded liability is \$3,894,657.
- For revenue, transient occupancy tax (TOT) for fiscal year ended June 30, 2019 is slightly less than the previous year's all-time high of over \$3.5 million, due to tourism, a major economic industry in Mono County. The cost of living adjustment for property taxes effective January 1, 2019 is set at 2% creating cautious optimism for the future.

These factors plus others were considered in preparing the County's budget for the 2019-20 fiscal year.

The 2019-20 adopted budget is \$129.8 million and is the result of collaborative efforts with the CAO, Finance, Department Leaders and Board members. The County Board of Supervisors set fiscal resiliency as a strategic focus area and priority, and the County's leadership team has embraced the challenge of implementing this part of the vision. Although the General Fund adopted budget for fiscal year 2019-20 is not structurally balanced, it is adopted at a chosen target level of a deficit of \$3 million which is a 51.3% reduction over the FY 2018-2019 amended budget deficit of \$6,153,944.

The 2019-20 adopted budget is sufficient to:

- Provide core services including public safety, public health, community safety net services, road and infrastructure repairs and improvements, community and economic development services, and governance and administration.
- Contributes \$50,000 towards the Mono County/Town of Mammoth Lakes shared recreation portion, and \$30,000 towards trails related enhancements.
- Utilizes State and Federal construction funds from SB 1 and other road improvement funds totaling almost \$3.7 million to execute the 5-year Road Capital Improvement Plan. Some of this next year's projects include:
 - Eastside Lane Rehabilitation
 - Rock Creek Road and Convict Lake Road Fog Seal & Stripe
 - Long Valley Streets rehabilitation
 - Twin Lakes Road Maintenance
 - Bridge Maintenance Program
 - Bridgeport Courthouse Parking
 - County Road Standards Update

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2019

- Includes appropriations for on-going Capital Improvement Projects (CIP) in process at the end of FY 2018-19 and funded using existing carryover in the CIP fund.
- Adds another \$200,000 to the affordable housing reserve, first established in FY 2018-19, bringing the reserve balance to a total of \$400,000.
- Adds \$364,470 to the County's general reserve, bringing the reserve balance to a total of \$3,116,000.
- Adds \$343,000 to the County's economic stabilization reserve, bring the reserve balance to a total of \$3,199,000.
- Contributes \$1,000,000 additional monies for deposit into our Other Postemployment Benefits trust, to pay for future expenditures of this program.
- Provide nearly \$319,000 to continue improvements and ongoing maintenance to the County emergency radio system that is used by law enforcement, fire departments, and emergency medical responders.
- Funds California Air Resources Board (CARB) replacement on a pay as you go approach by contributing \$730,600 into the County's motor pool to finance this year's scheduled replacements.
- Implements a six-month plan for filling all General Fund position vacancies and achieves maximum budgetary savings.
- Salaries for the County's workforce include current and anticipated cost of living increases, step increases and some possible promotions.
- Promotes two public safety officers into existing and now funded deputy sheriff positions, including the cost of County funded law enforcement academy, beginning January 1, 2020.
- Continues the pilot expansion of emergency medical services in the Tri-Valley area at an annual cost of \$252,000, less an anticipated roll-over of FY 2018-2019 unspent funding of \$25,000.
- Contributes \$150,000 to Mono County First Five, to expand their home visiting program.
- Provides funding for Senior services at the current level.
- Provides emergency medical services (paramedics) at the current level.

County budgets require give and take and there is never enough money to go around. With the strategic priority of fiscal resiliency, any additional, even critical, expenditures that enhance County fiscal health, fulfill mandates or satisfy stakeholder funding requests need to be postponed until new funding is identified. To highlight a few items, while still noteworthy, this adopted budget does not include:

- Additional contributions to General Fund contingency reserves that include the general reserve, economic stabilization, and unassigned carryover balance to reach the Government Finance Officers Association recommendation of \$10 million (33% of General Fund annual appropriations).
- Resources to subsidize an affordable housing plan, beyond the accumulated balance of \$400,000.
- Does not address setting aside additional resources to pay down the County's unfunded pension liability of approximately \$51.8 million.

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**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MONO

Statement of Net Position

June 30, 2019

	Primary Government		Totals
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and investments	\$ 39,735,988	\$ 3,387,307	\$ 43,123,295
Cash with fiscal agent	19,815,445	-	19,815,445
Restricted cash	-	3,662,104	3,662,104
Accounts receivable	446,998	360,094	807,092
Due from other governments	4,548,920	20,000	4,568,920
Taxes receivable	955,405	-	955,405
Deposits with others	4,490,607	-	4,490,607
Prepaid expense	96,711	-	96,711
Inventories	382,026	13,592	395,618
Loans receivable	1,799,190	-	1,799,190
Other assets - Other Post Employment Benefits	-	-	-
Internal balances	270,000	(270,000)	-
Capital assets:			
Nondepreciable	12,169,512	389,423	12,558,935
Depreciable, net	27,882,443	5,635,232	33,517,675
Total Assets	<u>112,593,245</u>	<u>13,197,752</u>	<u>125,790,997</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	10,264,998	150,969	10,415,967
Deferred amounts related to OPEB	4,907,363	-	4,907,363
	<u>15,172,361</u>	<u>150,969</u>	<u>15,323,330</u>
LIABILITIES			
Accounts payable	5,692,666	83,922	5,776,588
Salaries and benefits payable	1,137,322	24,497	1,161,819
Interest payable	238,896	12,160	251,056
Deposits from others	800	-	800
Unearned revenue	143,547	-	143,547
Long-term liabilities:			
Portion due or payable within one year	5,160,960	298,482	5,459,442
Portion due or payable after one year	86,310,811	10,468,050	96,778,861
Total Liabilities	<u>98,685,002</u>	<u>10,887,111</u>	<u>109,572,113</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	1,874,906	24,950	1,899,856
Deferred amounts related to OPEB	6,249,276	-	6,249,276
	<u>8,124,182</u>	<u>24,950</u>	<u>8,149,132</u>
NET POSITION			
Net investment in capital assets	34,011,735	6,024,655	40,036,390
Restricted	26,868,032	4,648	26,872,680
Unrestricted	(39,923,345)	(3,592,643)	(43,515,988)
Total Net Position	<u>\$ 20,956,422</u>	<u>\$ 2,436,660</u>	<u>\$ 23,393,082</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Activities
 For the Year Ended June 30, 2019

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	\$ 12,256,336	\$ 3,334,693	\$ 2,926,652	\$ -
Public protection	19,584,630	1,339,966	5,323,774	-
Public ways and facilities	6,012,093	169,770	3,850,699	-
Health and sanitation	10,541,045	2,083,547	6,290,381	-
Public assistance	5,562,735	135,248	4,932,388	-
Education	29,635	-	1,598	-
Recreation and culture	97,588	-	-	-
Interest on long-term debt	820,757	-	-	-
Total Governmental Activities	<u>54,904,819</u>	<u>7,063,224</u>	<u>23,325,492</u>	<u>-</u>
Business-Type Activities				
Solid Waste	2,465,938	3,049,516	30,000	-
Airport	357,755	11,532	20,000	-
Campgrounds	32,336	39,476	-	-
Cemeteries	14,397	5,600	-	-
Total Business-type Activities	<u>2,870,426</u>	<u>3,106,124</u>	<u>50,000</u>	<u>-</u>
Total Primary Government	<u>\$ 57,775,245</u>	<u>\$ 10,169,348</u>	<u>\$ 23,375,492</u>	<u>\$ -</u>

GENERAL REVENUES AND TRANSFERS

- Taxes:
 - Property
 - Sales and use
 - Transient occupancy
 - Other
- Unrestricted investment earnings
- Transfers
- Total General Revenues

CHANGES IN NET POSITION

Net Position - Beginning of Year

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	
			FUNCTION / PROGRAM ACTIVITIES
			Primary Government
			Governmental Activities:
\$ (5,994,991)	\$ -	\$ (5,994,991)	General government
(12,920,890)	-	(12,920,890)	Public protection
(1,991,624)	-	(1,991,624)	Public ways and facilities
(2,167,117)	-	(2,167,117)	Health and sanitation
(495,099)	-	(495,099)	Public assistance
(28,037)	-	(28,037)	Education
(97,588)	-	(97,588)	Recreation and culture
(820,757)	-	(820,757)	Interest on long-term debt
(24,516,103)	-	(24,516,103)	Total Governmental Activities
			Business-Type Activities
-	613,578	613,578	Solid Waste
-	(326,223)	(326,223)	Airport
-	7,140	7,140	Campgrounds
-	(8,797)	(8,797)	Cemeteries
-	285,698	285,698	Total Business-type Activities
(24,516,103)	285,698	(24,230,405)	Total Primary Government
			GENERAL REVENUES AND TRANSFERS
			Taxes:
21,244,687	-	21,244,687	Property
690,854	-	690,854	Sales and use
3,523,543	-	3,523,543	Transient occupancy
1,409	-	1,409	Other
1,094,325	143,106	1,237,431	Unrestricted investment earnings
54,634	(54,634)	-	Transfers
26,609,452	88,472	26,697,924	Total General Revenues
			CHANGES IN NET POSITION
2,093,349	374,170	2,467,519	Net Position - Beginning of Year
18,863,073	2,062,490	20,925,563	
\$ 20,956,422	\$ 2,436,660	\$ 23,393,082	NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

**BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS**

COUNTY OF MONO

Balance Sheet

Governmental Funds

June 30, 2019

	General	Road	Realignment	Mental Health Services Act
ASSETS				
Cash and investments	\$ 10,983,353	\$ 1,587,931	\$ 8,097,129	\$ 7,024,926
Accounts receivable	382,287	8,556	-	-
Due from other governments	1,414,927	803,945	578,261	223,880
Taxes receivable	955,405	-	-	-
Due from other funds	228,903	-	-	-
Advances to other funds	369,013	-	-	-
Prepaid expenses	71,183	-	-	-
Inventories	1,266	380,760	-	-
Loans receivable	887,327	-	-	-
	<u>15,293,664</u>	<u>2,781,192</u>	<u>8,675,390</u>	<u>7,248,806</u>
Total Assets	<u>\$ 15,293,664</u>	<u>\$ 2,781,192</u>	<u>\$ 8,675,390</u>	<u>\$ 7,248,806</u>
LIABILITIES				
Accounts payable	\$ 1,011,868	\$ 143,909	\$ 19,989	\$ 97,755
Salaries and benefits payable	848,698	62,434	-	31,255
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Deposits from others	800	-	-	-
Unearned revenues	11,180	-	-	-
	<u>1,872,546</u>	<u>206,343</u>	<u>19,989</u>	<u>129,010</u>
Total Liabilities	<u>1,872,546</u>	<u>206,343</u>	<u>19,989</u>	<u>129,010</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>753,230</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	1,328,789	380,760	-	-
Restricted	2,948	2,194,089	8,655,401	7,119,796
Committed	-	-	-	-
Assigned	4,519,842	-	-	-
Unassigned	6,816,309	-	-	-
	<u>12,667,888</u>	<u>2,574,849</u>	<u>8,655,401</u>	<u>7,119,796</u>
Total Fund Balances	<u>12,667,888</u>	<u>2,574,849</u>	<u>8,655,401</u>	<u>7,119,796</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 15,293,664</u>	<u>\$ 2,781,192</u>	<u>\$ 8,675,390</u>	<u>\$ 7,248,806</u>

See accompanying notes to the basic financial statements.

Mono County Civic Center Project	Other Governmental	Total	
			ASSETS
\$ 19,768,517	\$ 9,372,140	\$ 56,833,996	Cash and investments
-	56,155	446,998	Accounts receivable
-	1,527,907	4,548,920	Due from other governments
-	-	955,405	Taxes receivable
-	397,674	626,577	Due from other funds
-	-	369,013	Advances to other funds
-	22,228	93,411	Prepaid expenses
-	-	382,026	Inventories
-	911,863	1,799,190	Loans receivable
<u>\$ 19,768,517</u>	<u>\$ 12,287,967</u>	<u>\$ 66,055,536</u>	Total Assets
			LIABILITIES
\$ 3,223,632	\$ 745,337	\$ 5,242,490	Accounts payable
-	182,395	1,124,782	Salaries and benefits payable
-	626,577	626,577	Due to other funds
-	99,013	99,013	Advances from other funds
-	-	800	Deposits from others
-	132,367	143,547	Unearned revenues
<u>3,223,632</u>	<u>1,785,689</u>	<u>7,237,209</u>	Total Liabilities
			DEFERRED INFLOWS OF RESOURCES
-	465,890	1,219,120	Unavailable revenues
			FUND BALANCES
-	934,091	2,643,640	Nonspendable
16,544,885	8,172,848	42,689,967	Restricted
-	569,889	569,889	Committed
-	664,637	5,184,479	Assigned
-	(305,077)	6,511,232	Unassigned
<u>16,544,885</u>	<u>10,036,388</u>	<u>57,599,207</u>	Total Fund Balances
<u>\$ 19,768,517</u>	<u>\$ 12,287,967</u>	<u>\$ 66,055,536</u>	Total Liabilities, Deferred Inflows of Resources and Fund Balances

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MONO

Reconciliation of the Balance Sheet to the Statement of Net Position

Governmental Funds and Activities

June 30, 2019

Fund balance - total governmental funds	\$ 57,599,207
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.	
Deferred outflow amounts related to pensions	10,242,437
Deferred outflow amounts related to OPEB	4,907,363
Deferred inflow amounts related to pensions	(1,871,178)
Deferred inflow amounts related to OPEB	(6,249,276)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
	37,170,865
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	
	1,219,120
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.	
	6,271,021
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	(22,748,648)
Loans payable	(159,697)
Compensated absences	(3,150,222)
Net pension liability	(50,970,412)
Net OPEB liability	(11,065,262)
Interest payable	(238,896)
Net position of governmental activities	<u>\$ 20,956,422</u>

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, 2019

	General	Road	Realignment	Mental Health Services Act
REVENUES				
Taxes	\$ 25,239,159	\$ -	\$ -	\$ -
Licenses and permits	344,449	5,280	-	-
Fines, forfeitures and penalties	758,902	49,542	-	-
Use of money and property	406,600	19,667	158,994	135,494
Intergovernmental	4,602,173	4,360,833	3,443,241	1,818,872
Charges for services	3,469,965	543,315	-	-
Other revenues	31,873	150	-	-
Total Revenues	<u>34,853,121</u>	<u>4,978,787</u>	<u>3,602,235</u>	<u>1,954,366</u>
EXPENDITURES				
Current:				
General government	11,994,722	-	-	-
Public protection	17,524,788	-	689,833	-
Public ways and facilities	-	5,288,869	-	-
Health and sanitation	4,274,507	-	-	1,389,727
Public assistance	313,920	-	-	-
Education	29,635	-	-	-
Debt service:				
Principal	43,135	-	-	-
Interest and other related costs	4,803	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>34,185,510</u>	<u>5,288,869</u>	<u>689,833</u>	<u>1,389,727</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>667,611</u>	<u>(310,082)</u>	<u>2,912,402</u>	<u>564,639</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	-	-	-	-
Premium from issuance of debt	-	-	-	-
Transfers in	1,141,271	902,834	-	-
Transfers out	<u>(2,248,976)</u>	<u>-</u>	<u>(1,587,031)</u>	<u>-</u>
Total Other Financing Sources and (Uses)	<u>(1,107,705)</u>	<u>902,834</u>	<u>(1,587,031)</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	(440,094)	592,752	1,325,371	564,639
Fund Balances, Beginning of Year	<u>13,107,982</u>	<u>1,982,097</u>	<u>7,330,030</u>	<u>6,555,157</u>
FUND BALANCE, END OF THE YEAR	<u>\$ 12,667,888</u>	<u>\$ 2,574,849</u>	<u>\$ 8,655,401</u>	<u>\$ 7,119,796</u>

See accompanying notes to the basic financial statements.

Mono County Civic Center Project	Other Governmental	Total	
			REVENUES
\$ -	\$ 221,334	\$ 25,460,493	Taxes
-	302,446	652,175	Licenses and permits
-	109,396	917,840	Fines, forfeitures and penalties
231,757	150,059	1,102,571	Use of money and property
-	9,705,636	23,930,755	Intergovernmental
-	627,185	4,640,465	Charges for services
-	438,697	470,720	Other revenues
<u>231,757</u>	<u>11,554,753</u>	<u>57,175,019</u>	Total Revenues
			EXPENDITURES
			Current:
-	177,281	12,172,003	General government
-	1,520,305	19,734,926	Public protection
-	-	5,288,869	Public ways and facilities
-	4,980,913	10,645,147	Health and sanitation
-	5,276,644	5,590,564	Public assistance
-	-	29,635	Education
			Debt service:
-	184,495	227,630	Principal
587,791	31,836	624,430	Interest and other related costs
5,368,073	90,616	5,458,689	Capital outlay
<u>5,955,864</u>	<u>12,262,090</u>	<u>59,771,893</u>	Total Expenditures
			Excess (Deficiency) of Revenues Over
<u>(5,724,107)</u>	<u>(707,337)</u>	<u>(2,596,874)</u>	(Under) Expenditures
			OTHER FINANCING SOURCES (USES)
19,940,000	-	19,940,000	Proceeds from issuance of debt
2,266,117	-	2,266,117	Premium from issuance of debt
-	1,795,306	3,839,411	Transfers in
-	(248,770)	(4,084,777)	Transfers out
<u>22,206,117</u>	<u>1,546,536</u>	<u>21,960,751</u>	Total Other Financing Sources and (Uses)
16,482,010	839,199	19,363,877	NET CHANGES IN FUND BALANCES
62,875	9,197,189	38,235,330	Fund Balances, Beginning of Year, restated
<u>\$ 16,544,885</u>	<u>\$ 10,036,388</u>	<u>\$ 57,599,207</u>	FUND BALANCE, END OF THE YEAR

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2019

Net change to fund balances - total governmental funds		\$ 19,363,877
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	5,735,558	
Less: current year depreciation	<u>(1,831,326)</u>	3,904,232
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.		
		(806,338)
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.		
		5,601,782
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.		
Proceeds from issuance of long-term debt	(19,940,000)	
Premium from issuance of long-term debt	(2,266,117)	
Principal repayments	<u>227,629</u>	(21,978,488)
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	(208,373)	
Change in accrued interest	(234,095)	
Change in unamortized premium	<u>37,769</u>	(404,699)
Changes to the net OPEB liability and OPEB 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.		
		2,514,305
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.		
		(8,211,072)
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>2,109,750</u>
Change in net position of governmental activities		<u>\$ 2,093,349</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fund Net Position

Proprietary Funds

June 30, 2019

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	
				Internal Service Funds	
ASSETS					
Current Assets:					
Cash and investments	\$ 3,231,337	\$ 32,136	\$ 123,834	\$ 3,387,307	\$ 2,624,207
Cash with fiscal agent	-	-	-	-	93,230
Accounts receivable	359,422	-	672	360,094	-
Due from other governments	-	20,000	-	20,000	-
Deposits with others	-	-	-	-	4,490,607
Prepaid expenses	-	-	-	-	3,300
Inventory	11,480	2,112	-	13,592	-
Total Current Assets	<u>3,602,239</u>	<u>54,248</u>	<u>124,506</u>	<u>3,780,993</u>	<u>7,211,344</u>
Noncurrent Assets:					
Restricted cash in Treasury	3,662,104	-	-	3,662,104	-
Capital assets:					
Non-depreciable	113,800	275,623	-	389,423	-
Depreciable, net	<u>809,171</u>	<u>4,826,061</u>	<u>-</u>	<u>5,635,232</u>	<u>2,881,090</u>
Total Noncurrent Assets	<u>4,585,075</u>	<u>5,101,684</u>	<u>-</u>	<u>9,686,759</u>	<u>2,881,090</u>
Total Assets	<u>8,187,314</u>	<u>5,155,932</u>	<u>124,506</u>	<u>13,467,752</u>	<u>10,092,434</u>
DEFERRED OUTFLOWS					
Deferred amounts related to pensions	<u>150,969</u>	<u>-</u>	<u>-</u>	<u>150,969</u>	<u>22,561</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	77,208	234	6,480	83,922	450,176
Salaries and benefits payable	24,497	-	-	24,497	12,540
Interest payable	12,160	-	-	12,160	-
Advances from other funds	195,000	-	-	195,000	-
Refunded certificates of participation	253,400	-	-	253,400	-
Compensated absences	45,082	-	-	45,082	-
Claims liability	-	-	-	-	3,241,855
Total Current Liabilities	<u>607,347</u>	<u>234</u>	<u>6,480</u>	<u>614,061</u>	<u>3,704,571</u>
Noncurrent Liabilities:					
Advances from other funds	75,000	-	-	75,000	-
Refunded certificates of participation	1,447,300	-	-	1,447,300	-
Compensated absences	20,777	-	-	20,777	-
Closure and post closure liability	8,092,101	-	-	8,092,101	-
Net pension liability	<u>907,872</u>	<u>-</u>	<u>-</u>	<u>907,872</u>	<u>135,675</u>
Total Noncurrent Liabilities	<u>10,543,050</u>	<u>-</u>	<u>-</u>	<u>10,543,050</u>	<u>135,675</u>
Total Liabilities	<u>11,150,397</u>	<u>234</u>	<u>6,480</u>	<u>11,157,111</u>	<u>3,840,246</u>
DEFERRED INFLOWS					
Deferred amounts related to pensions	<u>24,950</u>	<u>-</u>	<u>-</u>	<u>24,950</u>	<u>3,728</u>
NET POSITION					
Net investment in capital assets	922,971	5,101,684	-	6,024,655	2,881,090
Restricted	-	-	4,648	4,648	-
Unrestricted	<u>(3,760,035)</u>	<u>54,014</u>	<u>113,378</u>	<u>(3,592,643)</u>	<u>3,389,931</u>
Total Net Position	<u>\$ (2,837,064)</u>	<u>\$ 5,155,698</u>	<u>\$ 118,026</u>	<u>\$ 2,436,660</u>	<u>\$ 6,271,021</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, 2019

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 3,007,835	\$ 7,032	\$ 45,076	\$ 5,167,087
Total Operation Revenues	<u>3,007,835</u>	<u>7,032</u>	<u>45,076</u>	<u>5,167,087</u>
OPERATING EXPENSES				
Salaries and benefits	933,777	-	-	407,198
Services and supplies	1,170,043	36,651	46,733	2,612,380
Closure and post closure costs	246,110	-	-	-
Depreciation and amortization	34,282	321,104	-	500,156
Total Operating Expenses	<u>2,384,212</u>	<u>357,755</u>	<u>46,733</u>	<u>3,519,734</u>
OPERATING INCOME (LOSS)	<u>623,623</u>	<u>(350,723)</u>	<u>(1,657)</u>	<u>1,647,353</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest income	139,148	2,746	2,412	45,431
Interest expense	(81,726)	-	-	-
Operating grants	30,000	20,000	-	32,630
Miscellaneous	41,681	3,300	-	50,806
Gain (loss) on sale of capital assets	-	-	-	33,530
Total Non-Operating Revenues (Expenses)	<u>129,103</u>	<u>26,046</u>	<u>2,412</u>	<u>162,397</u>
Income (Loss) Before Capital Contributions and Transfers	752,726	(324,677)	755	1,809,750
Capital contributions	-	-	-	-
Transfers in	-	-	8,440	500,000
Transfers out	-	(63,074)	-	(200,000)
CHANGE IN NET POSITION	<u>752,726</u>	<u>(387,751)</u>	<u>9,195</u>	<u>2,109,750</u>
Net Position, Beginning of Year	<u>(3,589,790)</u>	<u>5,543,449</u>	<u>108,831</u>	<u>4,161,271</u>
NET POSITION, END OF YEAR	<u>\$ (2,837,064)</u>	<u>\$ 5,155,698</u>	<u>\$ 118,026</u>	<u>\$ 6,271,021</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 2,871,118	\$ 7,032	\$ 44,404	\$ 2,922,554
Cash receipts from internal fund services provided	-	-	-	5,167,141
Cash paid to employees for services	(920,479)	-	-	(395,389)
Cash paid to suppliers for goods and services	(1,239,265)	(37,498)	(42,755)	(3,213,787)
Net Cash Provided (Used) by Operating Activities	711,374	(30,466)	1,649	1,557,965
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payment on advances from other funds	(195,000)	-	-	(195,000)
Miscellaneous receipts	41,681	3,300	-	44,981
Operating grants	30,000	-	-	30,000
Net transfers from (to) other funds	-	(63,074)	8,440	(54,634)
Repayment of debt not attributable to capital purposes	(245,200)	-	-	(245,200)
Interest paid	(83,479)	-	-	(83,479)
Net Cash Provided (Used) by Noncapital Financing Activities	(451,998)	(59,774)	8,440	(503,332)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital grants	-	-	-	-
Payments related to the acquisition of capital assets	(61,000)	-	-	(61,000)
Proceeds from the sale of capital assets	-	-	-	36,338
Net Cash Provided (Used) by Capital and Related Financing Activities	(61,000)	-	-	(61,000)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	139,148	2,746	2,412	144,306
Net Cash Provided by Investing Activities	139,148	2,746	2,412	144,306
Net Increase (Decrease) in Cash and Cash Equivalents	337,524	(87,494)	12,501	262,531
Cash and Cash Equivalents, Beginning of Year	6,555,917	119,630	111,333	6,786,880
Cash and Cash Equivalents, End of Year	\$ 6,893,441	\$ 32,136	\$ 123,834	\$ 7,049,411
Reconciliation of Cash and Cash Equivalents to the Statement of Fund Net Position				
Cash and investments	\$ 3,231,337	\$ 32,136	\$ 123,834	\$ 3,387,307
Cash with fiscal agent	-	-	-	93,230
Restricted cash in Treasury	3,662,104	-	-	3,662,104
Total Cash and Cash Equivalents	\$ 6,893,441	\$ 32,136	\$ 123,834	\$ 7,049,411

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, 2018

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 623,623	\$ (350,723)	\$ (1,657)	\$ 271,243
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities				\$ 1,647,353
Depreciation	34,282	321,104	-	355,386
Changes in assets and liabilities				500,156
Receivables	(136,717)	-	(672)	(137,389)
Prepaid expenses	-	-	-	-
Deposits with others	-	-	-	-
Inventory	(11,480)	-	-	(11,480)
Deferred outflows	72,619	-	-	72,619
Accounts payable	(57,742)	(847)	3,978	(54,611)
Accrued salaries and benefits	(2,244)	-	-	(2,244)
Claims liability	-	-	-	-
Closure and postclosure liability	246,110	-	-	246,110
Liability for compensated absences	11,990	-	-	11,990
Net pension liability	(50,063)	-	-	(50,063)
Deferred inflows	(19,004)	-	-	(19,004)
Net Cash Provided (Used) by Operating Activities	<u>\$ 711,374</u>	<u>\$ (30,466)</u>	<u>\$ 1,649</u>	<u>\$ 682,557</u>
				<u>\$ 1,557,965</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2019

	<u>Investment Trust</u>	<u>Agency</u>
ASSETS		
Pooled Cash and investments	\$ 57,790,368	\$ 7,446,384
Total Assets	<u>57,790,368</u>	<u>7,446,384</u>
LIABILITIES		
Agency funds held for others	<u>-</u>	<u>7,446,384</u>
Total Liabilities	<u>-</u>	<u>7,446,384</u>
NET POSITION		
Net position held in trust for investment pool participants	<u>57,790,368</u>	<u>-</u>
Total Net Position	<u>\$ 57,790,368</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, 2019

	<u>Investment Trust</u>
ADDITIONS	
Contributions	\$ 85,149,676
Investment income	<u>1,095,596</u>
Total Additions	<u>86,245,272</u>
DEDUCTIONS	
Distributions	<u>72,057,994</u>
Total Deductions	<u>72,057,994</u>
CHANGE IN NET POSITION	14,187,278
Net Position, Beginning of Year	<u>43,603,090</u>
NET POSITION, END OF THE YEAR	<u><u>\$ 57,790,368</u></u>

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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.

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 five 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 include Community Service Area #1 – Crowley; Community Service Area #5 – Bridgeport; and Community Service Area #2 – Benton. The County of Mono Economic Development Corporation and the Housing Authority of the County of Mono are also blended component units. The governing bodies of the Corporation and the Authority are the County's governing body. The Corporation was formed to assist with financing public improvements of the County. The Authority was formed to transact business and exercise powers as defined by the Housing Authorities law.

Discretely Presented Component Units

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

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

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities 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 **Mono County Civic Center Project** is a capital projects fund accounting for resources used to construct the County's new Civic Center Administrative facility located within the Town of Mammoth Lakes. The primary funding source is debt proceeds from the issuance of the \$19,940,000, 2019 Certificates of Participation, Series A.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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. Operations includes the permitting, monitoring and maintenance of the County's three active landfills, as well as three closed landfills, and implementation of recycling programs throughout the County in an effort to maintain and enhance diversion efforts.
- 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, certain licensing of installed software applications, and other technology items, self-insurance programs, and the County's motor pool which purchases and maintains vehicles. Department user fees include a capital replacement charge, if applicable, to provide financing for replacing internally utilized assets at the end of their respective useful lives.
- 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.

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. Sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within ninety days after the end of the accounting period so as to be measurable and available. Property taxes are recognized in the current year if they are collected within sixty days after the end of the fiscal year. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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.

Cash and Investments

The County follows the practice of pooling cash and investments of all funds with the County Treasurer except for cash and investments managed by fiscal agents under separate agreements. Interest earned on bank balances and investments is allocated to the various funds on a quarterly basis using each fund's average daily cash balances for those funds entitled to receive interest with all remaining interest deposited in the County's General Fund.

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 as investment earnings in the year in which the change occurred. The fair value of investments is determined annually.

The County Treasurer's Pool values participants' shares on an amortized cost basis meaning the Pool distributes income to participants based on their relative participation during the period. Actual daily activity is transacted on a dollar-for-dollar basis and only a withdrawal from the pool of a size that jeopardizes pool participants would result in a withdrawal at fair value. During the fiscal year ended June 30, 2019, the County has not provided or obtained any legally binding guarantees to support the value of pool shares.

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.

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.

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.

Receivables, Unavailable Revenue and Unearned Revenue

The County uses a 90-day time period for recognizing accruals in the governmental funds, except that property tax revenues are recognized if receipts occur within sixty days. Receivables are reported net of uncollectible amounts.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

Total uncollectible amounts are related to delinquent property taxes in the amount of \$75,415 and is recorded in the General Fund. Governmental funds report unavailable revenue in connection with receivables not considered available within the 90-day period (or 60-days if from property taxes). 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.

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 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.

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.

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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.

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. The County has recorded deferred outflows and inflows or resources related to pensions and other postemployment benefits (OPEB), which are discussed in more detail in footnotes 7 and 8, respectively.

Long-term Debt

In the government-wide and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary funds statement of net position. Bond premiums and discounts are amortized over the life of the bond and issuance costs are expensed in the year incurred.

In the governmental funds financial statements, bond premiums, discounts, and issuance costs are recognized in the period issued. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Interest is reported as an expenditure in the period in which the related payment is made.

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:

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

- *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.

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.

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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.

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.

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.

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the County's OPEB Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date:	June 30, 2018
Measurement Date:	June 30, 2018
Measurement Period:	July 1, 2017 to June 30, 2018

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.

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, 2018:

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. 88 – *Certain Disclosures Related to debt, including Direct Borrowings and Direct Placements* is effective for periods beginning after June 15, 2018. The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.

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. 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

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

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. 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.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period* is effective for periods beginning after December 15, 2019. The objectives of this statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs.

GASB Statement No. 90 – *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61* is effective for reporting periods beginning after December 15, 2018. The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

GASB Statement No. 91 – *Conduit Debt Obligations* is effective for reporting periods after December 15, 2020. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations and related note disclosures.

NOTE 2: CASH AND INVESTMENTS

Total County cash and investments at June 30, 2019 were as follows:

Imprest cash	\$	770
Cash on hand		2,304
Deposits in bank		3,556,751
Deposits held by fiscal agents external to the pool		7,707,660
		<u>11,267,485</u>
Investments:		
In Treasurer's pool		108,462,326
Held by fiscal agents external to the pool		12,107,785
Total Cash and Investments	\$	<u><u>131,837,596</u></u>

Cash and investments were presented in the County's financial statements as follows:

Primary government	\$	66,600,844
Investment trust fund		57,790,368
Agency funds		7,446,384
	\$	<u><u>131,837,596</u></u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

Investments

The County's cash and investments are invested by the County Treasurer, in accordance with investment policy guidelines, bond indenture agreements 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 or the bond indenture agreements are 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 fiscal agents external to the pool. A separate investment policy governs, namely the bond indenture agreement, these investments.

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	20%	None

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

At June 30, 2019, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Federal Agency Issues - Coupon	1.15%-3.25%	8/26/19-1/26/24	\$ 37,475,000	\$ 37,460,148	1.98
U.S. Treasuries	1.875%-2.5%	12/31/19-6/30/20	2,500,000	2,480,156	0.80
Medium Term Corporate Bonds	1.875%-4.375%	9/16/19-5/6/24	10,000,000	10,054,428	2.82
Negotiable Certificates of Deposit	1.3%-3.6%	7/26/19-6/12/24	24,833,000	24,831,040	2.82
Municipal Bonds	1.25%-6.091%	7/1/19-4/1/24	7,525,000	7,756,038	2.43
Treasury Loans	2.5%-3.3%	8/1/22-7/15/23	250,411	250,411	3.44
LAIF	Variable	On-Demand	18,180,797	18,180,797	0.00
CAMP	Variable	On-Demand	7,449,308	7,449,308	0.00
Total investments in investment pool			<u>\$ 108,213,516</u>	<u>\$ 108,462,326</u>	1.79
Investments outside investment pool					
<i>Cash held with fiscal agent</i>					
U.S. Treasuries	1.375%-2.25%	6/30/19-9/30/20	<u>\$ 12,097,000</u>	<u>\$ 12,107,785</u>	0.25

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, 2019

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, 2019.

	Quality Rating Range	% of Portfolio
Federal Agency Issues - Coupon	Aaa to Aa+	34.49%
U.S. Treasuries	Aaa	2.30%
Medium Term Corporate Bonds	Aaa to Baa1	9.36%
Negotiable Certificates of Deposit	Unrated	22.98%
Municipal Bonds	Aa1 to A2	7.12%
Treasury Loans	Unrated	0.23%
LAIF	Unrated	16.68%
CAMP	Unrated	6.84%
Total		100.00%

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:

Issuer	Investment Type	Percentage Holdings	Amount
Federal Farm Credit Bank	Federal Agency Obligations	8.31%	\$ 9,012,935
Federal Home Loan Bank	Federal Agency Obligations	4.61%	5,002,753
Federal Home Loan Mortgage Corporation	Federal Agency Obligations	3.93%	4,266,560
Federal National Mortgage Association	Federal Agency Obligations	17.47%	18,952,923

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, 2019, unnecessarily exposed to custodial credit risk.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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 \$18,180,797. The total amount invested by all public agencies in LAIF at June 30, 2019, was \$105.7 billion, the majority of which is invested in non-derivative financial products. The average maturity of PMIA investments was 173 days as of June 30, 2019. 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.

California Asset Management Program

The County Treasurer's Pool maintains an investment in the California Asset Management Program (CAMP). On June 30, 2019, the County's investment to CAMP was \$7,449,308. The weighted average to maturity of CAMP investments was 54 days as of June 30, 2019. The Board of Trustees, which is made up of experienced local government directors and treasurers, has oversight responsibility for CAMP. The value of the pool shares in CAMP, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County Treasurer's portion of the pool. CAMP's investment policy does not permit the purchase of asset-backed securities (Government Code 53601(n)), but does permit the purchase commercial paper 53601(h), which can include asset-backed commercial paper.

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, 2019:

Statement of Net Position

Net position held for pool participants	\$ 112,022,151
Equity of external pool participants	\$ 57,790,368
Equity of internal pool participants	54,231,783
Total net position	\$ 112,022,151

Statement of Changes in Net Position

Net position at July 1, 2018	\$ 92,216,915
Net change in investments by pool participants	19,805,236
Net position at June 30, 2019	\$ 112,022,151

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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.
- 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, 2019 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)
<u>Investments in Investment Pool</u>				
Federal Agency Issues - Coupon	\$ 37,460,148	\$ -	\$ 37,460,148	\$ -
U.S. Treasuries	14,587,941	-	14,587,941	-
Medium Term Corporate Bonds	10,054,428	-	10,054,428	-
Negotiable Certificates of Deposit	24,831,040	-	24,831,040	-
Municipal Bonds	7,756,038	-	7,756,038	-
Total investments measured at fair value	94,689,595	\$ -	\$ 94,689,595	\$ -
Investments measured at amortized cost:				
Treasury Loans	250,411			
LAIF	18,180,797			
CAMP	7,449,308			
Total investments in Investment Pool	<u>\$ 120,570,111</u>			

NOTE 3: INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2019, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 228,903
Nonmajor Governmental Funds	Nonmajor Governmental Funds	397,674
		<u>\$ 626,577</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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

Advances to/from other funds:

Advances to/from other funds represent interfund loans not anticipated to be paid within the subsequent year.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 99,013
	Solid Waste Fund	270,000
		<u>\$ 369,013</u>

In 2019, the County's General Fund advanced \$99,013 to complete funding of the County's Revolving Loan Fund at the maximum amount of \$300,000, as authorized by Resolution 15-81. The Revolving Loan Fund is established to purchase deed-restricted properties and thereby preserve affordable housing units. Of the maximum of \$300,000 established for the program, \$200,987 is funded from the County's Housing Mitigation Fund, and the remaining \$99,013 is advanced by the County's General Fund. The advance is to be repaid upon termination of the Revolving Loan Fund program.

The Solid Waste advances from the County's General Fund represent two interest-free loans provided. 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, 2019, was \$120,000.

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, 2018, was \$150,000.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

Transfers:

Transfers are indicative of funding for capital projects, debt service, subsidies of various County operations and re-allocations of special revenues.

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General Fund	Road	\$ 822,033
	Nonmajor Governmental Funds	918,503
	Nonmajor Enterprise Funds	8,440
	Internal Service Funds	500,000
		<u>2,248,976</u>
Realignment Fund	General Fund	781,826
	Nonmajor Governmental Funds	805,205
		<u>1,587,031</u>
Nonmajor Governmental Funds	General Fund	159,445
	Road	17,727
	Nonmajor Governmental Funds	71,598
		<u>248,770</u>
Airports	Roads	<u>63,074</u>
Internal Service Funds	General Fund	200,000
	Total	<u>\$ 4,347,851</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Transfers & Adjustments	Retirements	Balance June 30, 2018
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 6,793,617	\$ --	\$ --	\$ --	\$ 6,793,617
Construction in progress	1,895,624	5,522,872	(2,042,601)	--	5,375,895
Total capital assets, not being depreciated	<u>8,689,241</u>	<u>5,522,872</u>	<u>(2,042,601)</u>	<u>--</u>	<u>12,169,512</u>
Capital assets, being depreciated:					
Infrastructure	94,921,931	58,530	870,295	--	95,850,756
Structures and improvements	19,023,057	--	796,323	--	19,819,380
Equipment	18,742,832	1,713,321	--	(292,079)	20,164,074
Intangibles	1,148,577	--	375,983	--	1,524,560
Total capital assets, being depreciated	<u>133,836,397</u>	<u>1,771,851</u>	<u>2,042,601</u>	<u>(292,079)</u>	<u>137,358,770</u>
Less accumulated depreciation for:					
Infrastructure	(81,771,013)	(1,037,339)	--	--	(82,808,352)
Structures and improvements	(9,382,391)	(508,926)	--	--	(9,891,317)
Equipment	(15,143,527)	(783,287)	--	289,271	(15,637,543)
Intangibles	(1,137,185)	(1,930)	--	--	(1,139,115)
Total accumulated depreciation	<u>(107,434,116)</u>	<u>(2,331,482)</u>	<u>--</u>	<u>289,271</u>	<u>(109,476,327)</u>
Total capital assets, being depreciated, net	<u>26,402,281</u>	<u>(559,631)</u>	<u>2,042,601</u>	<u>(2,808)</u>	<u>27,882,443</u>
Governmental activities capital assets, net	<u>\$ 35,091,522</u>	<u>\$ 4,963,241</u>	<u>\$ --</u>	<u>\$ (2,808)</u>	<u>\$ 40,051,955</u>
Business-Type Activities					
Capital assets, not being depreciated:					
Land	\$ 328,423	\$ --	\$ --	\$ --	\$ 328,423
Construction in progress	-	61,000	-	-	61,000
Total capital assets, not being depreciated	<u>328,423</u>	<u>61,000</u>	<u>--</u>	<u>--</u>	<u>389,423</u>
Capital assets, being depreciated:					
Infrastructure	463,141	--	82,000	--	545,141
Structures and improvements	7,812,944	--	(82,000)	--	7,730,944
Equipment	1,532,463	--	--	--	1,532,463
Total capital assets, being depreciated	<u>9,808,548</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>9,808,548</u>
Less accumulated depreciation for:					
Infrastructure	(23,430)	(24,797)	--	--	(48,227)
Structures and improvements	(2,241,059)	(328,887)	(32,142)	--	(2,602,088)
Equipment	(1,553,441)	(1,702)	32,142	--	(1,523,001)
Total accumulated depreciation	<u>(3,817,930)</u>	<u>(355,386)</u>	<u>--</u>	<u>--</u>	<u>(4,173,316)</u>
Total capital assets, being depreciated, net	<u>5,990,618</u>	<u>(355,386)</u>	<u>--</u>	<u>--</u>	<u>5,635,232</u>
Business-type activities capital assets, net	<u>\$ 6,319,041</u>	<u>\$ (294,386)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,024,655</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$	129,857
Public protection		144,723
Public ways and facilities		1,401,049
Health and sanitation		56,890
Public assistance		1,219
Recreation and culture		97,588
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the asset		<u>500,156</u>
Total Depreciation Expense - Governmental Functions	\$	<u><u>2,331,482</u></u>

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

Solid Waste	\$	34,282
Airport		<u>321,104</u>
Total Depreciation Expense - Business-Type Functions	\$	<u><u>355,386</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, 2019 was \$1,067,720.

Future minimum lease payments required under these operating leases at June 30, 2019, is as follows:

Year Ending <u>June 30:</u>	<u>Governmental Activities</u>
2020	794,304
2021	179,746
2022	43,627
2023	<u>935</u>
	<u><u>\$ 1,018,612</u></u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

The following is a summary of long-term liabilities transactions for the year ended June 30, 2019:

	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019	Due Within One Year
Governmental Activities					
Pension obligation bonds	\$ 696,600	\$ -	\$ (116,300)	\$ 580,300	\$ 127,200
Certificates of Participation	-	19,940,000	-	19,940,000	-
Premium	-	2,266,116	(37,768)	2,228,348	75,537
Notes payable	271,026	-	(111,329)	159,697	44,220
Compensated absences	2,941,849	1,801,786	(1,593,413)	3,150,222	1,672,148
Net pension liability	50,886,605	5,015,159	(4,795,677)	51,106,087	-
Net OPEB liability	16,902,308	4,689,413	(10,526,459)	11,065,262	-
Claims liability	3,164,755	564,658	(487,558)	3,241,855	3,241,855
Total Governmental Activities					
Long-term liabilities	<u>\$ 74,863,143</u>	<u>\$ 34,277,132</u>	<u>\$ (17,668,504)</u>	<u>\$ 91,471,771</u>	<u>\$ 5,160,960</u>
Business-type Activities					
Refunded certificates of participation	\$ 1,945,900	\$ -	\$ (245,200)	\$ 1,700,700	\$ 253,400
Net pension liability	957,935	44,950	(95,013)	907,872	-
Compensated absences	53,869	44,266	(32,276)	65,859	45,082
Landfill postclosure cost	7,845,991	246,110	-	8,092,101	-
Total Business-type Activities					
Long-term liabilities	<u>\$ 10,803,695</u>	<u>\$ 335,326</u>	<u>\$ (372,489)</u>	<u>\$ 10,766,532</u>	<u>\$ 298,482</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, net pension liability, and net OPEB liability are primarily liquidated by the County's general fund and several special revenue funds.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

As of June 30, 2019, annual debt service requirements to maturity are as follows:

Year Ending June 30	Bonds Payable		Governmental Activities Certificates of Participation		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 127,200	\$ 25,412	-	\$ 939,975	\$ 44,220	\$ 3,718
2021	138,800	19,390	330,000	936,675	45,332	2,605
2022	151,100	12,823	345,000	926,475	46,472	2,465
2023	163,200	6,628	360,000	910,575	23,673	296
2024	-	-	375,000	892,200	-	-
2025-2029	-	-	2,190,000	4,151,625	-	-
2030-2034	-	-	2,815,000	3,528,500	-	-
2035-2039	-	-	3,505,000	2,839,769	-	-
2040-2044	-	-	4,405,000	1,934,656	-	-
2045-2049	-	-	5,615,000	729,875	-	-
	<u>\$ 580,300</u>	<u>\$ 64,253</u>	<u>\$ 19,940,000</u>	<u>\$ 17,790,325</u>	<u>\$ 159,697</u>	<u>\$ 9,084</u>

Year Ending June 30	Business-Type Activities Certificates of Participation	
	Principal	Interest
2020	\$ 253,400	\$ 72,960
2021	266,400	62,089
2022	279,100	50,661
2023	286,700	38,687
2024	299,000	26,388
2025	316,100	13,561
	<u>\$ 1,700,700</u>	<u>\$ 264,346</u>

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

Long-term debt at June 30, 2019, consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2019
<u>Governmental activities</u>						
<i>Direct borrowings and direct placements:</i>						
2012 PERS Side Fund Refunding	02/12	02/18 - 02/23	4.36%	\$116,300 - \$762,900	\$ 4,612,900	\$ 580,300
<p>On February 28, 2012, the County issued bonds to refund the PERS Side Funds of certain public safely tier plans. Expenses associated with the refunding totaled \$89,244 for a total refunding bond issuance of \$4,612,900. Principal remaining at June 30, 2019, is for 1st Tier Fire (EMS) refunded at 4.63% with semi-annual payments and the final payment due on February 28, 2023. The Bonds are secured by a pledge of all of the the County's revenues not encumbered for a special purpose. The borrowing contains an event of default that changes the timing of repayment of the outstanding amounts to become immediatel due if the County is unable to make payment.</p>						
Notes Payable	07/17	8/1/2022	2.50%	\$21,169 - \$23,673	\$ 224,000	\$ 159,697
<p>On July 27, 2017, the County Investment Pool issued an unsecured note payable in the amount of \$224,000, with semi-annual principal and interest payable over 5 years at 2.5% per annum. The proceeds were used to purchase elections equipment. The note was subsequently repaid in full on August 5, 2019.</p>						
<i>Other borrowings:</i>						
2018 Certificates of Participation	12/18	10/20 - 10/48	3.9956%	\$330,000 - \$1,240,000	\$ 19,940,000	\$ 19,940,000

On December 20, 2018, the County issued \$19,940,000 of Certificates of Participation, Series 2018 A for the purpose of financing construction of a Mno County Civic Center loaced within the Town of Mammoth Lakes. The certificates were issued at a permium of \$2,266,117, for a total net proceeds of \$20,500,000, net of costs of issuance and capitalized interest to fund interest payments on the debt for 21 months during construction. Debt repayment terms include a 30-year repayment term beginning October 1, 2020 andending October 1, 204, with interest accruing at an average annual rate of 3.9956%, resulting in average annual debt service of \$1,275,800. The Economic Development Corporation pledges certain lease revenues subject to ground lease of the constructed Civic Center facility. The borrowing contains an event of default that changes the timing of repayment of the outstanding amounts to become immediatel due if the County is unable to make payment.

Business-type activities

Direct borrowings and direct placements:

2011 Refunding of COPS 2001A	03/11	05/11 - 05/25	4.29%	\$189,000 - \$316,100	\$ 3,609,000	\$ 1,700,700
------------------------------	-------	---------------	-------	-----------------------	--------------	--------------

In March 2011, the County refunded its 2001 Series A Certificates o Participation in the amount of \$3,770,000. The new certificates of participation bear interst at 4.29% and are due in biannual installments ranging from \$230,493 to \$322,881 through May 1, 2025. The certificates of participation were issued to finance the closure of certain County landfills. The Economic Development Corporation pledges certain lease revenues subject to ground lease of the County property pledged as collateral. The borrowing contains an event of default that changes the timing of repayment of the outstanding amounts to become immediatel due if the County is unable to make payment.

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 \$8,092,101 reported as closure and postclosure liability in the Solid Waste Fund at June 30, 2019, 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, 2019

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, 2019	Landfill Closure and Postclosure Liability at June 30, 2019
Benton Crossing	\$ 4,791,585	\$ 2,282,023	\$ 7,073,608	2,253,100	736,812	1,516,288	67.30%	\$ 4,760,387
Pumice Valley	2,013,200	1,817,679	3,830,879	347,112	228,563	118,549	34.15%	1,308,363
Walker	1,631,029	1,228,446	2,859,475	340,716	274,488	66,228	19.44%	555,819
Benton*	--	441,000	441,000	--	--	--	100.00%	441,000
Bridgeport*	--	575,700	575,700	--	--	--	100.00%	575,700
Chalfant*	--	450,832	450,832	--	--	--	100.00%	450,832
Total	<u>\$ 8,435,814</u>	<u>\$ 6,795,680</u>	<u>\$ 15,231,494</u>	<u>2,940,928</u>	<u>1,239,863</u>	<u>1,701,065</u>	<u>57.84%</u>	<u>\$ 8,092,101</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 \$7,139,393 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 2019. 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, 2019, cash and investments of \$3,662,104 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, 2019

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, 2019, 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	2.7%@55	2.5%@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	10.732%	10.732%	10.732%
Status	Open	Open	Open

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

	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	20.556%	20.556%	20.556%	17.614%	20.556%
Status	Open	Open	Open	Open	Open
	Fire Tier II	Peace Officer Pepra - Tier 3	Sherif Pepra - Tier 3	Fire 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	16.704%	12.141%	12.141%	12.141%	
Status	Open	Open	Open	Open	

Employees Covered

At June 30, 2019, 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	320
Inactive employees entitled to but not yet receiving benefits	207
Active employees	199
	726

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, 2019

For the year ended June 30, 2019, contributions recognized as part of pension expense for the plan were as follows:

	Employer Contributions		
	Total	Miscellaneous	Safety
Governmental activities:			
Governmental funds	\$ 4,782,691	\$ 3,041,368	\$ 1,741,323
Motor Pool Internal Service fund	12,986	12,986	-
Total governmental activities	<u>4,795,677</u>	<u>3,054,354</u>	<u>1,741,323</u>
Business type activities			
Solid Waste fund	95,013	95,013	-
	<u>\$ 4,890,690</u>	<u>\$ 3,149,367</u>	<u>\$ 1,741,323</u>

Pension Liabilities

As of June 30, 2019, 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	\$ 50,970,412	\$ 30,589,307	\$ 20,381,105
Motor Pool ISF	135,675	135,675	-
Total governmental activities	<u>51,106,087</u>	<u>30,724,982</u>	<u>20,381,105</u>
Business type activities			
Solid Waste fund	907,872	907,872	-
Total Mono County	52,013,959	\$ 31,632,854	\$ 20,381,105
Courts	1,929,050		
	<u>\$ 53,943,009</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, 2018, using an annual actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 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, 2019

Plan	Plan's Proportion to Total Pool @ June 30, 2017	Plan's Proportion to Total Pool @ June 30, 2018	Plan's Proportionate Share of Net Pension Liability
Safety	0.33626%	0.34735%	\$ 20,381,105

Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2017	June 30, 2017
Measurement Date	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	2.75%	2.75%
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, 2017 valuation were based on the results of the 2010 actuarial experience study for the period 1997 to 2011. 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 7.15% for each Plan. This rate is the same as the previous year and reflects the CalPERS Board of Administration decision on December 21, 2016, to lower the discount rate. 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 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

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

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	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

⁽¹⁾ An expected inflation rate of 2.0% used for this period

⁽²⁾ An expected inflation rate of 2.92% used for this period

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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, 2017	\$ 105,188,868	\$ 73,436,495	\$ 31,752,373
Changes in the year:			
Service cost	2,314,586	-	2,314,586
Interest on total pension liability	7,427,207	-	7,427,207
Changes of assumptions	(768,096)	-	(768,096)
Differences between expected and actual experience	847,661	(182)	847,843
Contributions from the employer	-	3,148,673	(3,148,673)
Contributions from employees	-	929,945	(929,945)
Net Investment Income	-	6,249,581	(6,249,581)
Benefit payments, including refunds of employee contributions	(5,460,616)	(5,460,616)	-
Administrative expense	-	(114,631)	114,631
Proportional differences between County Courts shares	-	(217,688)	217,688
Net Changes	181,603	126,782	54,821
Balance at June 30, 2018	4,542,345	4,661,864	(119,519)
	\$ 109,731,213	\$ 78,098,359	\$ 31,632,854

The County's share of the Miscellaneous Plan determined at June 30, 2019 is 94.2523 percent of the Plan's total pension liability and fiduciary net position. The remaining 5.7477 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	6.15%	6.15%	6.15%
Net Pension Liability	\$ 45,393,597	\$ 30,914,639	\$ 76,308,236
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$ 31,632,854	\$ 20,381,105	\$ 52,013,959
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	\$ 20,181,467	\$ 11,750,760	\$ 31,932,227

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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, 2019, the County recognized pension expense of \$3,459,351. Pension expense represents the change in the net pension liability during the measurement period, adjusted for the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2019, 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	\$ 5,720,748	\$ -
Changes in assumptions	2,930,284	753,418
Differences between actual and expected experiences	971,634	387,365
Adjustment due to differences in proportions	465,567	644,511
Net differences between projected and actual earnings on pension plan investments	327,734	114,562
Total	<u>\$ 10,415,967</u>	<u>\$ 1,899,856</u>

The deferred outflows of resources of \$5,720,748 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:

Year Ending June 30,	
2020	\$ 3,188,343
2021	1,243,224
2022	(1,283,724)
2023	(352,480)
	<u>\$ 2,795,363</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 full post-retirement health care benefits (also called enhanced 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 full lifetime post-retirement health care benefits. (In this category, age and time are tiered between age 50 and 55 with between 5 and 20 years of service depending upon the date of hire). Employees hired after January 1, 2002, are not eligible for post-retirement health care benefits. Instead, employees hired after this date are eligible to receive County contributions into an Internal Revenue Code Section 401(a) Plan established by the County.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

Those retiring with County provided retirement benefits under the CalPERS plan but ineligible for those enhanced benefits as described above are nevertheless eligible to participate in the County's healthcare plan provided through CalPERS. For this group, retirees pay for the full cost of their healthcare premium less the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum required employer contribution (\$136 per month in 2019) which the County provides towards the retiree monthly premium for eligible retirees participating in PEMHCA.

At June 30, 2018, the measurement date, the following employees were covered by the benefit terms of the plan:

	<u>Enhanced Benefits</u>	<u>Ineligible for Enhanced Benefits (PEMHCA Minimum Coverage)</u>	<u>Total</u>
Retirees and beneficiaries receiving benefits	155	36	191
Terminated plan members entitled to but not yet receiving benefits	-	-	-
Active plan members	<u>29</u>	<u>209</u>	<u>238</u>
	<u>184</u>	<u>245</u>	<u>429</u>

The Enhanced Benefits group is a closed group with no new members added or eligible.

Funding Policy

The contribution requirements of the plan members and the County are established and may be amended by the County. The County prefunds all or a portion of the plan through the PARS irrevocable trust. Employees are not required to contribute to the plan. 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). During the fiscal year ended June 30, 2019, the County contributed \$3,008,149 to the OPEB plan. Of this amount, \$1,679,182 was paid for healthcare insurance benefits for eligible retirees during the year, \$328,967 was an implicit rate subsidy, and \$1,000,000 was paid to the OPEB trust to fund future retirees' healthcare.

Net OPEB Liability

The County reported a net OPEB liability of \$11,065,262 at June 30, 2019. The County's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined also by an actuarial valuation as of June 30, 2018.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

Actuarial assumptions – The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2018
Measurement date	June 30, 2018
Actuarial assumptions:	
Discount rate	6.00%
Inflation	2.75%
Investment rate of return	6.53%
Salary increases	3.25%

Mortality

Based on the 2017 CalPERS experience study using data from 1997 to 2015, except for a different basis used to project future mortality improvements. The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015. The mortality improvement is estimated using the MacLeod Watts Scale 2018 applied generationally from 2015.

Participation rate

Active employees: 100% are assumed to continue their current plan election in retirement, if eligible for benefits greater than the PEMHCA minimum. If eligible only for the PEMHCA minimum benefit, it is assumed 50% will elect coverage in retirement. If not currently enrolled, it is assumed the employee would elect coverage in the PERS Choice Other Northern CA region plan at or before retirement.

Retired participants: Existing medical plan elections are assumed to be continued until the retiree's death.

Healthcare cost trends

Medical plan premiums and claims costs by age are assumed to increase once each year.

Increases over the prior year's levels are assumed as follows: 2020, 7%; 2021, 6.50%; 2022, 6.0%; 2023, 5.50%; 2024 & later, 5.00%.

The PEMHCA minimum employer contribution and dental and vision premiums are all assumed to increase by 4.0% per year.

The long-term expected rate of return on OPEB 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 OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Non-embedded fees were estimated to reduce the expected yield above by 50 basis points (0.50%), reducing the net expected return on trust assets to 6.03% per year. The County used 6.0% as the discount rate to determine the OPEB liability in the plan.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected Real Rate of Return
Equities	60.00%	
Large Cap Core	32.00%	6.70%
Mid Cap Core	6.00%	7.00%
Small Cap Core	9.00%	7.90%
Real Estate	2.00%	5.70%
International	7.00%	7.30%
Emerging Markets	4.00%	9.70%
Fixed income	35.00%	
Short Term Bond	6.75%	3.80%
Intermediate Term Bond	27.00%	4.60%
High Yield	1.25%	6.00%
Cash	5.00%	2.10%
	<u>100.00%</u>	

Overall Expected Real Rate of Return 6.53%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that the County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2018	\$ 34,382,436	\$ 17,480,128	\$ 16,902,308
Changes in the year:			
Service cost	349,637	-	349,637
Interest on total OPEB liability	2,117,566	-	2,117,566
Change in benefit terms	(14,836)	-	(14,836)
Differences between expected and actual experience	(6,499,465)	-	(6,499,465)
Changes in assumptions	2,222,210	-	2,222,210
Benefit payments	(1,702,041)	(1,702,041)	-
Contributions from employer	-	2,702,041	(2,702,041)
Net investment income	-	1,310,117	(1,310,117)
Net changes	<u>(3,526,929)</u>	<u>2,310,117</u>	<u>(5,837,046)</u>
Balances at June 30, 2019	<u>\$ 30,855,507</u>	<u>\$ 19,790,245</u>	<u>\$ 11,065,262</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the County if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate for measurement period ended June 30, 2018:

	1% Decrease (5.00%)	Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB liability	\$ 14,692,441	\$ 11,065,262	\$ 8,045,492

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents what the County's net OPEB liability would be if it were calculated using a healthcare cost trend that is one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
Net OPEB liability	\$ 7,813,453	\$ 11,065,262	\$ 15,335,820

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2019, the County recognized OPEB expense of \$487,837. As of June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 3,008,149	\$ -
Changes in assumptions	1,899,214	-
Differences between expected and actual experience	-	5,554,775
Net differences between projected and actual earnings on OPEB plan investments	-	694,501
	<u>\$ 4,907,363</u>	<u>\$ 6,249,276</u>

The \$3,008,149 reported as a deferred outflow of resources related to OPEB contributions subsequent to the June 30, 2018 measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2020.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2019

Other amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

Years ending June 30,	
2020	\$ (840,771)
2021	(840,771)
2022	(840,771)
2023	(658,965)
2024	(621,694)
Thereafter	(547,090)
	<u>\$ (4,350,062)</u>

NOTE 9: NET POSITION/FUND BALANCES

Fund balances at June 30, 2019 were classified as follows:

	General Fund	Road Fund	Realignment Fund	Mental Health Services Act	Mono County Civic Center Project	Other Governmental Funds	Total
Nonspendable:							
Advances to other funds	\$ 369,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,013
Prepays and inventory	72,449	380,760	-	-	-	22,228	475,437
Loans Receivable	887,327	-	-	-	-	911,863	1,799,190
Total Nonspendable	<u>1,328,789</u>	<u>380,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>934,091</u>	<u>2,643,640</u>
Restricted for:							
Road projects	-	2,194,089	-	-	-	-	2,194,089
Capital projects	-	-	-	-	16,544,885	-	16,544,885
Health and social services	-	-	-	7,119,796	-	3,754,526	10,874,322
County service areas	-	-	-	-	-	2,205,092	2,205,092
Community development	-	-	-	-	-	629,833	629,833
Grant programs	2,948	-	8,655,401	-	-	1,583,397	10,241,746
Total Restricted	<u>2,948</u>	<u>2,194,089</u>	<u>8,655,401</u>	<u>7,119,796</u>	<u>16,544,885</u>	<u>8,172,848</u>	<u>42,689,967</u>
Committed:							
Revolving loan fund	-	-	-	-	-	201,007	201,007
Disaster assistance	-	-	-	-	-	368,882	368,882
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569,889</u>	<u>569,889</u>
Assigned:							
Eliminate projected FY 19/20 budgetary deficit	3,000,000	-	-	-	-	-	3,000,000
Capital projects	810,000	-	-	-	-	471,768	1,281,768
Debt service	159,697	-	-	-	-	192,869	352,566
Affordable housing	200,745	-	-	-	-	-	200,745
Workforce development	158,925	-	-	-	-	-	158,925
Fish enhancement	50,724	-	-	-	-	-	50,724
Tourism	139,751	-	-	-	-	-	139,751
Total Assigned	<u>4,519,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,637</u>	<u>5,184,479</u>
Unassigned	<u>6,816,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(305,077)</u>	<u>6,511,232</u>
Total Fund Balance	<u>\$ 12,667,888</u>	<u>\$ 2,574,849</u>	<u>\$ 8,655,401</u>	<u>\$ 7,119,796</u>	<u>\$ 16,544,885</u>	<u>\$ 10,036,388</u>	<u>\$ 57,599,207</u>

During this year's budget process, the County Board of Supervisors re-established a general reserve of \$2,765,838 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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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.

Net Position from governmental activities as of June 30, 2019 was restricted for the following purposes:

Road projects	\$ 2,194,089
Health and social services	11,236,455
Capital projects	257,060
County service areas	2,205,092
Community development	687,271
Grant programs	10,288,065
	<u>\$ 26,868,032</u>

Net position from business-type activities as of June 30, 2019 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, 2019, as follows:

<u>Fund</u>	<u>Deficit</u>	<u>Management's Plan(s)</u>
Special Revenue Funds:		
Bioterrorism	\$ 177,441	The deficit results from delayed recognition of revenues collected after the measurement period of 90 days. The deficit will be eliminated in the following year when revenues are collected and recognized.
Tobacco	83,899	The deficit results from delayed recognition of revenues collected after the measurement period of 90 days. The deficit will be eliminated in the following year when revenues are collected and recognized.
Enterprise Funds:		
Solid Waste	2,837,064	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, 2019

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.

The County holds a deposit with Trindel Insurance from which claims are paid. At June 30, 2019, the balance of the deposit was \$4,490,607. 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, 2019 is \$3,096,515.

Changes in the County's claims liability amount for the fiscal years ending June 30, 2019 and, 2018 were as follows:

Fiscal Year Ended	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
2018	\$ 2,940,003	\$ 847,846	\$ (623,094)	\$ 3,164,755
2019	3,164,755	564,658	(487,558)	3,241,855

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

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.

No other commitments were made by the County as part of the Williamson Act contracts. For the fiscal year ended June 30, 2019, the Williamson Act Lands Program tax abatements were approximately \$71,808.

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.

NOTE 12: SUBSEQUENT EVENT

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued a shelter in-place order and the temporary closure of all businesses deemed to be nonessential. Accordingly, there will be a contraction of the national, state and County's economy, which will potentially result in a reduction and/or delay of the receipt of tax revenues, as well as hinder certain other revenue generating operations of the County. Additionally, it may negatively impact the ability of the County to collect on certain balances due from others. While the County expects there to potentially be a negative financial impact, since the duration and impact is unknown, management is unable to reasonably quantify the effect on future financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

REQUIRED SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2019

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, 2019 (June 30, 2018)	June 30, 2018 (June 30, 2017)	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015)	June 30, 2015 (June 30, 2014)
Total Pension Liability					
Service cost	\$ 2,314,586	\$ 2,205,881	\$ 2,051,985	\$ 2,249,307	\$ 2,502,844
Interest on total pension liability	7,427,207	7,115,841	7,049,937	6,751,199	6,656,474
Changes of assumptions	(768,096)	5,573,635	-	(1,548,943)	-
Differences between expected and actual experience	847,661	(2,310,234)	(546,942)	(1,521,848)	-
Proportional differences between County and Court shares	181,603	(88,346)	(1,025,139)	(481,953)	-
Benefit payments, including refunds of employee contributions	(5,460,616)	(5,104,325)	(4,871,095)	(4,719,903)	(4,502,141)
Net change in total pension liability	4,542,345	7,392,452	2,658,746	727,859	4,657,177
Total pension liability, beginning	105,188,868	97,796,416	95,137,670	94,409,811	89,752,634
Total pension liability, ending	\$ 109,731,213	\$ 105,188,868	\$ 97,796,416	\$ 95,137,670	\$ 94,409,811
Plan Fiduciary Net Position					
Contributions - employer	\$ 3,148,673	\$ 2,775,636	\$ 2,484,077	\$ 2,408,009	\$ 2,568,003
Contributions - employee	929,945	886,827	853,869	904,733	1,305,551
Net investment income	6,249,581	7,484,204	356,637	1,518,061	10,459,289
Benefit payments, including refunds of employee contributions	(5,460,616)	(5,104,325)	(4,871,095)	(4,719,903)	(4,502,141)
Proportional differences between County and Court shares	126,782	(61,027)	(1,118,338)	-	-
Administrative expense	(332,501)	(99,651)	(41,913)	(77,107)	-
Net change in plan fiduciary net position	4,661,864	5,881,664	(2,336,763)	33,793	9,830,702
Plan fiduciary net position, beginning	73,436,495	67,554,831	69,891,594	69,857,801	60,027,099
Plan fiduciary net position, ending	\$ 78,098,359	\$ 73,436,495	\$ 67,554,831	\$ 69,891,594	\$ 69,857,801
Net pension liability, ending	\$ 31,632,854	\$ 31,752,373	\$ 30,241,585	\$ 25,246,076	\$ 24,552,010
Plan fiduciary net percentage as a percentage of the total pension liability	71.17%	69.81%	69.08%	73.46%	73.99%
Covered payroll	\$ 12,601,848	\$ 11,475,219	\$ 11,631,908	\$ 12,381,959	\$ 12,796,381
Net pension liability as a percentage of covered payroll	251.02%	276.70%	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, 2019

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, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Actuarially determined contribution	\$ 3,148,673	\$ 2,408,009	\$ 2,779,024	\$ 2,484,077	\$ 2,408,009
Contributions in relation to the actuarially determined contribution	3,148,673	2,408,009	2,779,024	2,484,077	2,408,009
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 12,601,848	\$ 11,475,219	\$ 11,647,209	\$ 11,631,908	\$ 12,381,959
Contributions as a percentage of covered payroll	24.99%	20.98%	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, 2015 Funding Valuation Report
Asset valuation method	Market value of assets. See the June 30, 2015 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 2014 CalPERS Experience Study for the period from 1997 to 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2019

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, 2019 (June 30, 2018)	June 30, 2018 (June 30, 2017)	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	0.34735%	0.33626%	0.33674%	0.32974%	0.18612%
Proportionate share of the net pension liability	\$ 20,381,105	\$ 20,092,166	\$ 17,440,742	\$ 13,586,740	\$ 11,581,122
Covered payroll	\$ 5,542,687	\$ 5,079,832	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340
Proportionate share of the net pension liability as percentage of covered payroll	367.71%	395.53%	367.85%	243.69%	194.01%
Plan fiduciary net position as a percentage of the total pension liability	70.74%	70.76%	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.

**As restated.

Schedule of Pension Plan Contributions

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

	Safety Plans				
	Reporting Fiscal Year				
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Last 10 fiscal years*					
Actuarially determined contribution	\$ 2,114,581	\$ 1,741,323	\$ 1,562,910	\$ 1,414,648	\$ 1,451,026
Contributions related to the actuarially determined contribution	2,114,581	1,741,323	1,562,910	1,414,648	1,451,026
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 5,542,687	\$ 5,079,832	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340
Contributions as a percentage of covered payroll	38.15%	34.28%	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, 2019

Other Post-Employment Benefits (OPEB)

Schedule of Changes in Net OPEB Liability and Related Ratios

	2019	2018(1)
Total OPEB liability		
Service cost	\$ 349,637	\$ 338,631
Interest	2,117,566	2,085,442
Changes in benefit terms	(14,836)	-
Differences between expected and actual experience	(6,499,465)	-
Changes in assumptions	2,222,210	-
Benefit payments	(1,702,041)	(2,108,215)
Net change in total OPEB liability	(3,526,929)	315,858
Total OPEB liability - beginning	34,382,436	34,066,578
Total OPEB liability - ending (a)	\$ 30,855,507	\$ 34,382,436
Plan fiduciary net position		
Contributions - employer	\$ 2,702,041	\$ 3,108,215
Net investment income	1,310,117	1,853,936
Benefit payments	(1,702,041)	(2,108,215)
Net change in plan fiduciary net position	2,310,117	2,853,936
Plan fiduciary net position - beginning	17,480,128	14,626,192
Plan fiduciary net position - ending (b)	\$ 19,790,245	\$ 17,480,128
Net OPEB liability - ending (a) - (b)	\$ 11,065,262	\$ 16,902,308
Plan fiduciary net position as a percentage of the total OPEB liability	64.14%	50.84%
Covered payroll	\$ 19,639,908	\$ 18,365,669
Net OPEB liability as a percentage of covered-employee payroll	56.34%	92.03%

(1) Fiscal year 2018 was the first year of implementation of GASB 75; therefore, only one year is shown.

Schedule of the County's OPEB Contributions

	2019	2018(1)
Actuarially determined contribution	\$ 1,380,860	\$ 2,064,918
Contributions in relation to the actuarially determined contribution	3,008,149	2,702,041
Contribution deficiency (excess)	(1,627,289)	(637,123)
Covered payroll	\$ 19,814,600	\$ 19,639,908
Contributions as a percentage of covered payroll	15.2%	13.8%

(1) Fiscal year 2018 was the first year of implementation of GASB 75; therefore, only one year is shown.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2019

Notes to OPEB Schedules

Valuation date:	June 30, 2018
Methods and assumptions used to determine Contribution rates:	
Actuarial cost method	Entry age normal
Amortization method	Level dollar basis; closed 30 years
Amortization period	20 years remaining
Asset valuation method	Market value of assets
Inflation	2.75%
Healthcare cost trend rates	7% in 2020 to 5% in 2024 In steps of 0.5%
Salary increases	3.25%
Investment rate of return	6.00% net of OPEB plan investment expense, including inflation.
Mortality	2017 CalPERS experience study
Mortality Improvement	MW Scale 2018 generationally

COUNTY OF MONO

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 24,323,800	\$ 24,704,800	\$ 24,944,239	\$ 239,439
Licenses and permits	291,400	291,400	341,501	50,101
Fines, forfeitures and penalties	810,025	810,025	758,902	(51,123)
Use of money and property	237,378	237,378	314,508	77,130
Intergovernmental	3,991,191	4,360,658	4,602,173	241,515
Charges for services	4,409,398	4,986,488	4,983,494	(2,994)
Other revenues	14,900	14,900	29,054	14,154
Other financing sources	-	-	-	-
Transfers in	1,641,773	1,635,073	941,271	(693,802)
Total Revenues	<u>35,719,865</u>	<u>37,040,722</u>	<u>36,915,142</u>	<u>(125,580)</u>
Expenditures				
General government				
Board of Supervisors	488,826	536,410	537,024	(614)
Administrative Officer	1,208,907	1,468,837	1,199,824	269,013
Department of Finance	2,235,842	2,330,687	2,003,564	327,123
General Fund Operating Transfers	1,280,391	4,309,308	4,101,223	208,085
Assessor	1,321,174	1,322,312	1,192,736	129,576
County Counsel	1,141,607	1,182,249	1,127,652	54,597
Election Division	283,633	402,937	254,045	148,892
Information Technology	2,039,722	1,956,268	1,671,658	284,610
IT - Radio	299,920	545,685	551,360	(5,675)
Public Works	1,294,127	1,214,528	1,034,987	179,541
County Facilities	2,735,311	2,908,680	2,818,878	89,802
Economic Development	546,510	565,010	558,364	6,646
Total general government	<u>14,875,970</u>	<u>18,742,911</u>	<u>17,051,315</u>	<u>1,691,596</u>
Public protection				
County MOE	761,331	866,331	865,925	406
Public Defender	768,500	768,500	588,824	179,676
Grand Jury	10,300	10,300	7,919	2,381
District Attorney - Prosecution	1,682,102	1,724,552	1,732,230	(7,678)
Victim/Witness	144,234	279,839	267,648	12,191
Sheriff	6,158,384	6,666,766	6,399,701	267,065
Boating Law Enforcement	135,650	135,227	140,050	(4,823)
Search and Rescue	48,434	48,434	59,828	(11,394)
Court Security	468,748	468,748	394,978	73,770
Jail	2,411,963	2,876,655	2,630,199	246,456
Emergency Services	-	-	-	-
Adult Probation Services	1,723,096	1,648,096	1,340,541	307,555
Juvenile Probation Services	59,825	59,825	32,163	27,662
Agricultural Commissioner	180,000	190,000	161,807	28,193
County Clerk / Recorder	651,026	687,379	653,375	34,004
Animal Control	731,762	731,762	691,506	40,256
Planning & Transportation	1,110,840	1,361,160	1,206,646	154,514

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Public protection (continued)				
Housing Development	34,146	237,359	33,880	203,479
Code Enforcement	257,889	257,889	206,297	51,592
Planning Commission	19,003	19,003	15,097	3,906
LAFCO	-	-	-	-
Building Inspector	539,900	538,762	363,822	174,940
Total public protection	<u>17,897,133</u>	<u>19,576,587</u>	<u>17,792,436</u>	<u>1,784,151</u>
Health and sanitation				
Bridgeport Clinic	-	-	-	-
Paramedic Program	3,997,798	4,422,798	4,421,728	1,070
Total health and sanitation	<u>3,997,798</u>	<u>4,422,798</u>	<u>4,421,728</u>	<u>1,070</u>
Public assistance				
Veterans' Services Officer	38,568	38,568	46,272	(7,704)
Farm Advisor	28,665	28,665	29,635	(970)
Total public assistance	<u>67,233</u>	<u>67,233</u>	<u>75,907</u>	<u>(8,674)</u>
Contingency	368,381	385,137	-	385,137
Total expenditures	<u>37,206,515</u>	<u>43,194,666</u>	<u>39,341,386</u>	<u>3,853,280</u>
Net Change in Fund Balances	(1,486,650)	(6,153,944)	(2,426,244)	3,727,700
Budgetary Fund Balances - Beginning of Year	<u>8,906,893</u>	<u>8,906,893</u>	<u>8,906,893</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 7,420,243</u>	<u>\$ 2,752,949</u>	<u>\$ 6,480,649</u>	<u>\$ 3,727,700</u>
<u>Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures</u>				
Sources/inflows of resources				
Actual amounts available for appropriation from the budgetary comparison schedule				\$ 36,915,142
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				437,603
A87 cost reimbursement is a budgetary resource but is not current-year revenue for financial reporting purposes				(1,558,353)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				(941,271)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 34,853,121</u>

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2019

	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				\$ 39,341,386
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				643,555
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				(1,558,353)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				(4,241,078)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund				<u>\$ 34,185,510</u>

COUNTY OF MONO

Budgetary Comparison Schedule

Road Fund

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and permits	\$ 10,000	\$ 10,000	\$ 5,280	\$ (4,720)
Fines, forfeitures and penalties	60,000	60,000	49,542	(10,458)
Use of money and property	-	-	19,667	19,667
Intergovernmental	5,371,307	5,357,486	4,360,833	(996,653)
Charges for services	430,000	430,000	543,315	113,315
Other revenues	-	-	150	150
Other financing sources	7,000	7,000	-	(7,000)
Transfers in	522,033	902,833	902,834	1
Total Revenues	<u>6,400,340</u>	<u>6,767,319</u>	<u>5,881,621</u>	<u>(885,698)</u>
Expenditures				
Public ways and facilities	<u>7,219,229</u>	<u>8,529,920</u>	<u>5,288,869</u>	<u>3,241,051</u>
Total Expenditures	<u>7,219,229</u>	<u>8,529,920</u>	<u>5,288,869</u>	<u>3,241,051</u>
Net Change in Fund Balances	(818,889)	(1,762,601)	592,752	2,355,353
Fund Balances - Beginning of Year	<u>1,982,097</u>	<u>1,982,097</u>	<u>1,982,097</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 1,163,208</u>	<u>\$ 219,496</u>	<u>\$ 2,574,849</u>	<u>\$ 2,355,353</u>
<u>Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures</u>				
Sources/inflows of resources				
Actual amounts available for appropriation from the budgetary comparison schedule				\$ 5,881,621
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				<u>(902,834)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 4,978,787</u>

COUNTY OF MONO

Budgetary Comparison Schedule

Realignment

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 500	\$ 500	\$ 158,994	\$ 158,494
Intergovernmental	3,354,296	3,354,296	3,443,241	88,945
Total Revenues	<u>3,354,796</u>	<u>3,354,796</u>	<u>3,602,235</u>	<u>247,439</u>
Expenditures				
Public protection ¹	154,434	294,685	689,833	(395,148)
Transfers out	3,173,124	3,121,342	1,587,031	1,534,311
Total Expenditures	<u>3,327,558</u>	<u>3,416,027</u>	<u>2,276,864</u>	<u>1,139,163</u>
Net Change in Fund Balances	27,238	(61,231)	1,325,371	1,386,602
Fund Balances - Beginning of Year	<u>7,330,030</u>	<u>7,330,030</u>	<u>7,330,030</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 7,357,268</u>	<u>\$ 7,268,799</u>	<u>\$ 8,655,401</u>	<u>\$ 1,386,602</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 \$ 2,276,864

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes

(1,587,031)

Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund

\$ 689,833

¹ Actual spending for public protection activities exceeded budget by \$395,148. While actual spending exceeded appropriations, a legal violation of the budget did not occur because the legal level of spending control is the fund level, in this particular case.

COUNTY OF MONO

Budgetary Comparison Schedule
 Mental Health Services Act
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 40,000	\$ 40,000	\$ 135,494	\$ 95,494
Intergovernmental	1,597,329	1,597,329	1,818,872	221,543
Total Revenues	<u>1,637,329</u>	<u>1,637,329</u>	<u>1,954,366</u>	<u>317,037</u>
Expenditures				
Health and sanitation	4,102,407	4,135,558	1,389,727	2,745,831
Contingency	160,000	160,000	-	160,000
Total Expenditures	<u>4,262,407</u>	<u>4,295,558</u>	<u>1,389,727</u>	<u>2,905,831</u>
Net Change in Fund Balances	(2,625,078)	(2,658,229)	564,639	3,222,868
Fund Balances - Beginning of Year	<u>6,555,157</u>	<u>6,555,157</u>	<u>6,555,157</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 3,930,079</u>	<u>\$ 3,896,928</u>	<u>\$ 7,119,796</u>	<u>\$ 3,222,868</u>

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2019

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.

COMBINING AND INDIVIDUAL FUND STATEMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

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.

COUNTY OF MONO

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue				Revolving Loan Fund
	Public Health	Behavioral Health	Social Services	Community Development Grants	
ASSETS					
Cash and investments	\$ 272,558	\$ 466,847	\$ 2,149,866	\$ -	\$ 300,020
Accounts receivable	16,514	3,150	23,722	-	-
Due from other governments	410,310	2,947	360,298	282,962	-
Due from other funds	397,674	-	-	-	-
Prepaid expenses	21,458	-	120	-	-
Loans receivable	-	-	-	911,863	-
Total Assets	<u>\$ 1,118,514</u>	<u>\$ 472,944</u>	<u>\$ 2,534,006</u>	<u>\$ 1,194,825</u>	<u>\$ 300,020</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 53,534	\$ 30,408	\$ 81,308	\$ 40,268	\$ -
Accrued salaries and benefits	63,613	25,408	87,243	-	-
Due to other funds	-	-	-	228,343	-
Advances from other funds	-	-	-	-	99,013
Unearned revenues	132,367	-	-	-	-
Total Liabilities	<u>249,514</u>	<u>55,816</u>	<u>168,551</u>	<u>268,611</u>	<u>99,013</u>
Deferred inflows of Resources					
Unavailable revenues	<u>204,432</u>	<u>-</u>	<u>54,199</u>	<u>57,438</u>	<u>-</u>
Fund Balance					
Nonspendable	21,458	-	120	911,863	-
Restricted	643,110	417,128	2,311,136	-	-
Committed	-	-	-	-	201,007
Assigned	-	-	-	-	-
Unassigned	-	-	-	(43,087)	-
Total Fund Balances	<u>664,568</u>	<u>417,128</u>	<u>2,311,256</u>	<u>868,776</u>	<u>201,007</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,118,514</u>	<u>\$ 472,944</u>	<u>\$ 2,534,006</u>	<u>\$ 1,194,825</u>	<u>\$ 300,020</u>

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2019

	Special Revenue				
	Disaster Assistance Fund	Geothermal	Bio Terrorism	Fish and Game	Tobacco
ASSETS					
Cash and investments	\$ 785,167	\$ 338,792	\$ -	\$ 47,600	\$ -
Accounts receivable	-	12,679	-	-	-
Due from other governments	-	2,705	185,152	-	75,603
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	650
Loans receivable	-	-	-	-	-
Total Assets	\$ 785,167	\$ 354,176	\$ 185,152	\$ 47,600	\$ 76,253
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 416,285	\$ 71,751	\$ 17,030	\$ -	\$ 5,912
Accrued salaries and benefits	-	-	2,904	-	3,227
Due to other funds	-	-	284,721	-	113,513
Advances from other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	416,285	71,751	304,655	-	122,652
Deferred inflows of Resources					
Unavailable revenues	-	-	57,938	-	37,500
Fund Balance					
Nonspendable	-	-	-	-	650
Restricted	-	282,425	-	47,600	-
Committed	368,882	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(177,441)	-	(84,549)
Total Fund Balances	368,882	282,425	(177,441)	47,600	(83,899)
Total Liabilities, Deferred Inflows and Fund Balances	\$ 785,167	\$ 354,176	\$ 185,152	\$ 47,600	\$ 76,253

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2019

	Special Revenue				
	Emergency Medical Services	Mitigation Fee	County Service Areas	Development Impact	Various Restricted Grants
ASSETS					
Cash and investments	\$ 383,152	\$ 125,819	\$ 2,207,107	\$ 221,589	\$ 1,045,973
Accounts receivable	-	-	90	-	-
Due from other governments	-	-	-	-	207,930
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 383,152	\$ 125,819	\$ 2,207,197	\$ 221,589	\$ 1,253,903
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 2,105	\$ -	\$ 23,586
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	2,105	-	23,586
Deferred inflows of Resources					
Unavailable revenues	-	-	-	-	54,383
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted	383,152	125,819	2,205,092	221,589	1,175,934
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	383,152	125,819	2,205,092	221,589	1,175,934
Total Liabilities, Deferred Inflows and Fund Balances	\$ 383,152	\$ 125,819	\$ 2,207,197	\$ 221,589	\$ 1,253,903

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2019

	Total Special Revenue	Capital Projects		Total Capital Projects
		Miscellaneous Capital Improvements	Criminal Justice Facility	
ASSETS				
Cash and investments	\$ 8,344,490	\$ 474,918	\$ 359,863	\$ 834,781
Accounts receivable	56,155	-	-	-
Due from other governments	1,527,907	-	-	-
Due from other funds	397,674	-	-	-
Prepaid expenses	22,228	-	-	-
Loans receivable	911,863	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 11,260,317</u>	<u>\$ 474,918</u>	<u>\$ 359,863</u>	<u>\$ 834,781</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 742,187	\$ 3,150	\$ -	\$ 3,150
Accrued salaries and benefits	182,395	-	-	-
Due to other funds	626,577	-	-	-
Advances from other funds	99,013	-	-	-
Unearned revenues	132,367	-	-	-
Total Liabilities	<u>1,782,539</u>	<u>3,150</u>	<u>-</u>	<u>3,150</u>
Deferred inflows of Resources				
Unavailable revenues	<u>465,890</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Nonspendable	934,091	-	-	-
Restricted	7,812,985	-	359,863	359,863
Committed	569,889	-	-	-
Assigned	-	471,768	-	471,768
Unassigned	(305,077)	-	-	-
Total Fund Balances	<u>9,011,888</u>	<u>471,768</u>	<u>359,863</u>	<u>831,631</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 11,260,317</u>	<u>\$ 474,918</u>	<u>\$ 359,863</u>	<u>\$ 834,781</u>

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2019

	<u>Debt Service</u>	
	<u>Debt Service</u>	
	<u>Fund</u>	<u>Total</u>
ASSETS		
Cash and investments	\$ 192,869	\$ 9,372,140
Accounts receivable	-	56,155
Due from other governments	-	1,527,907
Due from other funds	-	397,674
Prepaid expenses	-	22,228
Loans receivable	-	911,863
	<hr/>	<hr/>
Total Assets	<u>\$ 192,869</u>	<u>\$ 12,287,967</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ -	\$ 745,337
Accrued salaries and benefits	-	182,395
Due to other funds	-	626,577
Advances from other funds	-	99,013
Unearned revenues	-	132,367
Total Liabilities	<hr/>	<hr/>
	-	1,785,689
 Deferred inflows of Resources		
Unavailable revenues	<hr/>	<hr/>
	-	465,890
 Fund Balance		
Nonspendable	-	934,091
Restricted	-	8,172,848
Committed	-	569,889
Assigned	192,869	664,637
Unassigned	-	(305,077)
Total Fund Balances	<hr/>	<hr/>
	192,869	10,036,388
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 192,869</u>	<u>\$ 12,287,967</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

	Special Revenue				
	Public Health	Behavioral Health	Social Services	Community Development Grants	Revolving Loan Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	286,291	-	-	-	-
Fines, forfeitures and penalties	503	6,724	-	-	-
Use of money and property	12,545	14,589	41,334	(2,584)	20
Intergovernmental	1,991,856	1,011,150	3,594,775	603,827	-
Charges for services	208,019	142,408	120,697	-	-
Miscellaneous	7,228	-	9,580	-	-
Total Revenues	2,506,442	1,174,871	3,766,386	601,243	20
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public protection	-	-	-	238,219	-
Public ways and facilities	-	-	-	-	-
Health and sanitation	2,475,305	1,766,651	-	-	-
Public assistance	-	-	4,937,199	253,222	-
Debt service					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	2,475,305	1,766,651	4,937,199	491,441	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,137	(591,780)	(1,170,813)	109,802	20
OTHER FINANCING SOURCES (USES)					
Transfers in	21,599	55,604	1,291,708	-	-
Transfers out	-	-	(21,599)	(14,826)	-
Total Other Financing Sources (Uses)	21,599	55,604	1,270,109	(14,826)	-
NET CHANGE IN FUND BALANCES	52,736	(536,176)	99,296	94,976	20
Fund Balances, Beginning of Year	611,832	953,304	2,211,960	773,800	200,987
FUND BALANCES, END OF THE YEAR	\$ 664,568	\$ 417,128	\$ 2,311,256	\$ 868,776	\$ 201,007

continued

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

	Special Revenue				
	Disaster Assistance	Geothermal	Bio	Fish and Game	Tobacco
	Fund		Terrorism		
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	22,178	-
Use of money and property	8,302	5,027	(2,769)	836	(39)
Intergovernmental	573,031	-	376,573	-	264,915
Charges for services	-	-	-	-	-
Miscellaneous	-	343,739	-	-	-
Total Revenues	<u>581,333</u>	<u>348,766</u>	<u>373,804</u>	<u>23,014</u>	<u>264,876</u>
EXPENDITURES					
Current					
General government	58,530	-	-	-	-
Public protection	-	204,569	88,701	5,000	-
Public ways and facilities	-	-	-	-	-
Health and sanitation	-	-	342,219	-	396,738
Public assistance	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>58,530</u>	<u>204,569</u>	<u>430,920</u>	<u>5,000</u>	<u>396,738</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>522,803</u>	<u>144,197</u>	<u>(57,116)</u>	<u>18,014</u>	<u>(131,862)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(50,000)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	522,803	94,197	(57,116)	18,014	(131,862)
Fund Balances, Beginning of Year	(153,921)	188,228	(120,325)	29,586	47,963
FUND BALANCES, END OF THE YEAR	<u>\$ 368,882</u>	<u>\$ 282,425</u>	<u>\$ (177,441)</u>	<u>\$ 47,600</u>	<u>\$ (83,899)</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, 2019

	Special Revenue				
	Emergency Medical Services	Mitigation Fee	County Service Area	Development Impact	Various Restricted Grants
REVENUES					
Taxes	\$ -	\$ -	\$ 221,334	\$ -	\$ -
Licenses and permits	-	-	-	-	16,155
Fines, forfeitures and penalties	74,968	-	-	-	5,023
Use of money and property	6,478	2,502	43,552	4,406	15,860
Intergovernmental	-	-	-	-	1,289,509
Charges for services	-	-	150,503	-	5,558
Miscellaneous	-	-	11,504	-	66,646
Total Revenues	<u>81,446</u>	<u>2,502</u>	<u>426,893</u>	<u>4,406</u>	<u>1,398,751</u>
EXPENDITURES					
Current					
General government	-	-	118,751	-	-
Public protection	-	-	-	-	983,816
Public ways and facilities	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Public assistance	-	-	-	-	86,223
Debt service					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>118,751</u>	<u>-</u>	<u>1,070,039</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>81,446</u>	<u>2,502</u>	<u>308,142</u>	<u>4,406</u>	<u>328,712</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	9,378
Transfers out	-	-	(17,726)	-	(4,828)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(17,726)</u>	<u>-</u>	<u>4,550</u>
NET CHANGE IN FUND BALANCES	81,446	2,502	290,416	4,406	333,262
Fund Balances, Beginning of Year	301,706	123,317	1,914,676	217,183	842,672
FUND BALANCES, END OF THE YEAR	<u>\$ 383,152</u>	<u>\$ 125,819</u>	<u>\$ 2,205,092</u>	<u>\$ 221,589</u>	<u>\$ 1,175,934</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, 2019

	Total Special Revenue	Capital Projects		Total Capital Projects
		Miscellaneous Capital Improvements	Criminal Justice Facility	
REVENUES				
Taxes	\$ 221,334	\$ -	\$ -	\$ -
Licenses and permits	302,446	-	-	-
Fines, forfeitures and penalties	109,396	-	-	-
Use of money and property	150,059	-	-	-
Intergovernmental	9,705,636	-	-	-
Charges for services	627,185	-	-	-
Miscellaneous	438,697	-	-	-
Total Revenues	<u>11,554,753</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current				
General government	177,281	-	-	-
Public protection	1,520,305	-	-	-
Public ways and facilities	-	-	-	-
Health and sanitation	4,980,913	-	-	-
Public assistance	5,276,644	-	-	-
Debt service				
Principal	-	-	-	-
Interest and issuance cost	-	-	-	-
Capital outlay	-	85,091	5,525	90,616
Total Expenditures	<u>11,955,143</u>	<u>85,091</u>	<u>5,525</u>	<u>90,616</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(400,390)</u>	<u>(85,091)</u>	<u>(5,525)</u>	<u>(90,616)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,378,289	201,386	-	201,386
Transfers out	(108,979)	(139,791)	-	(139,791)
Total Other Financing Sources (Uses)	<u>1,269,310</u>	<u>61,595</u>	<u>-</u>	<u>61,595</u>
NET CHANGE IN FUND BALANCES	868,920	(23,496)	(5,525)	(29,021)
Fund Balances, Beginning of Year	8,142,968	495,264	365,388	860,652
FUND BALANCES, END OF THE YEAR	<u>\$ 9,011,888</u>	<u>\$ 471,768</u>	<u>\$ 359,863</u>	<u>\$ 831,631</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, 2019

	Debt Services	
	Debt Service Fund	Total
REVENUES		
Taxes	\$ -	\$ 221,334
Licenses and permits	-	302,446
Fines, forfeitures and penalties	-	109,396
Use of money and property	-	150,059
Intergovernmental	-	9,705,636
Charges for services	-	627,185
Miscellaneous	-	438,697
Total Revenues	-	11,554,753
EXPENDITURES		
Current		
General government	-	177,281
Public protection	-	1,520,305
Public ways and facilities	-	-
Health and sanitation	-	4,980,913
Public assistance	-	5,276,644
Debt service		
Principal	184,495	184,495
Interest and issuance cost	31,836	31,836
Capital outlay	-	90,616
Total Expenditures	216,331	12,262,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,331)	(707,337)
OTHER FINANCING SOURCES (USES)		
Transfers in	215,631	1,795,306
Transfers out	-	(248,770)
Total Other Financing Sources (Uses)	215,631	1,546,536
NET CHANGE IN FUND BALANCES	(700)	839,199
Fund Balances, Beginning of Year	193,569	9,197,189
FUND BALANCES, END OF THE YEAR	\$ 192,869	\$ 10,036,388

THIS PAGE INTENTIONALLY LEFT BLANK

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.

COUNTY OF MONO
 Combining Statement of Net Position
 Nonmajor Enterprise Funds
 June 30, 2019

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
ASSETS			
Current Assets			
Pooled cash and investments	\$ 91,376	\$ 32,458	\$ 123,834
Accounts receivable	672	-	672
	<u>92,048</u>	<u>32,458</u>	<u>124,506</u>
Total Assets			
LIABILITIES			
Current Liabilities			
Accounts payable	6,480	-	6,480
	<u>6,480</u>	<u>-</u>	<u>6,480</u>
Total Liabilities			
NET POSITION			
Restricted	-	4,648	4,648
Unrestricted	85,568	27,810	113,378
	<u>85,568</u>	<u>27,810</u>	<u>113,378</u>
Total Net Position	<u>\$ 85,568</u>	<u>\$ 32,458</u>	<u>\$ 118,026</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended June 30, 2019

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 39,476	\$ 5,600	\$ 45,076
Total Operating Revenues	<u>39,476</u>	<u>5,600</u>	<u>45,076</u>
OPERATING EXPENSES			
Services and supplies	<u>32,336</u>	<u>14,397</u>	<u>46,733</u>
Total Operating Expenses	<u>32,336</u>	<u>14,397</u>	<u>46,733</u>
Operating Income (loss)	<u>7,140</u>	<u>(8,797)</u>	<u>(1,657)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income (expenses)	<u>1,839</u>	<u>573</u>	<u>2,412</u>
Total Non-Operating Revenues	<u>1,839</u>	<u>573</u>	<u>2,412</u>
Income (Loss) Before Transfers	8,979	(8,224)	755
Transfers In	<u>-</u>	<u>8,440</u>	<u>8,440</u>
CHANGE IN NET POSITION	8,979	216	9,195
Net Position, Beginning of Year	<u>76,589</u>	<u>32,242</u>	<u>108,831</u>
NET POSITION, END OF YEAR	<u>\$ 85,568</u>	<u>\$ 32,458</u>	<u>\$ 118,026</u>

COUNTY OF MONO

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2019

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 38,804	\$ 5,600	\$ 44,404
Cash paid to suppliers for goods and services	<u>(28,348)</u>	<u>(14,407)</u>	<u>(42,755)</u>
Net Cash Provided (Used) by Operating Activities	<u>10,456</u>	<u>(8,807)</u>	<u>1,649</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers received from other funds	-	8,440	8,440
Net Cash Provided by Noncapital Financing	<u>-</u>	<u>8,440</u>	<u>8,440</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	1,839	573	2,412
Net Cash Used in Capital and Related Financing Activities	<u>1,839</u>	<u>573</u>	<u>2,412</u>
Net Increase (Decrease) in Cash and Cash Equivalents	12,295	206	12,501
Cash and Cash Equivalents, Beginning of Year	<u>79,081</u>	<u>32,252</u>	<u>111,333</u>
Cash and Cash Equivalents, End of Year	<u>\$ 91,376</u>	<u>\$ 32,458</u>	<u>\$ 123,834</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 7,140	\$ (8,797)	\$ (1,657)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
Receivables	(672)	-	(672)
Payables	3,988	(10)	3,978
Net Cash Provided (Used) by Operating Activities	<u>\$ 10,456</u>	<u>\$ (8,807)</u>	<u>\$ 1,649</u>

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.

COUNTY OF MONO

Combining Statement of Net Position

Internal Service Funds

June 30, 2019

	<u>Copier Pool</u>	<u>Motor Pool</u>	<u>Insurance Pool</u>	<u>Tech Refresh Pool</u>	<u>Total</u>
ASSETS					
Current Assets					
Pooled cash and investments	\$ 98,295	\$ 2,034,454	\$ 482,027	\$ 9,431	\$ 2,624,207
Cash with fiscal agent	-	-	93,230	-	93,230
Deposits with others	-	-	4,490,607	-	4,490,607
Accounts receivable	-	-	-	-	-
Prepaid expenses	-	-	-	3,300	3,300
Total Current Assets	<u>98,295</u>	<u>2,034,454</u>	<u>5,065,864</u>	<u>12,731</u>	<u>7,211,344</u>
Noncurrent Assets					
Capital assets:					
Depreciable, net	<u>92,422</u>	<u>2,772,969</u>	<u>-</u>	<u>15,699</u>	<u>2,881,090</u>
Total Assets	<u>190,717</u>	<u>4,807,423</u>	<u>5,065,864</u>	<u>28,430</u>	<u>10,092,434</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pensions	<u>-</u>	<u>22,561</u>	<u>-</u>	<u>-</u>	<u>22,561</u>
LIABILITIES					
Current Liabilities					
Accounts payable	40,425	392,700	10,797	6,254	450,176
Salaries and benefits payable	-	9,518	3,022	-	12,540
Claims Liability	-	-	3,241,855	-	3,241,855
Total Current Liabilities	<u>40,425</u>	<u>402,218</u>	<u>3,255,674</u>	<u>6,254</u>	<u>3,704,571</u>
Long-term Liabilities					
Net pension liability	<u>-</u>	<u>135,675</u>	<u>-</u>	<u>-</u>	<u>135,675</u>
Total Liabilities	<u>40,425</u>	<u>537,893</u>	<u>3,255,674</u>	<u>6,254</u>	<u>3,840,246</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred amounts related to pensions	<u>-</u>	<u>3,728</u>	<u>-</u>	<u>-</u>	<u>3,728</u>
NET POSITION					
Net investment in capital assets	92,422	2,772,969	-	15,699	2,881,090
Unrestricted	<u>57,870</u>	<u>1,515,394</u>	<u>1,810,190</u>	<u>6,477</u>	<u>3,389,931</u>
Total Net Position	<u>\$ 150,292</u>	<u>\$ 4,288,363</u>	<u>\$ 1,810,190</u>	<u>\$ 22,176</u>	<u>\$ 6,271,021</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2019

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
OPERATING REVENUES					
Charges for services	127,637	1,505,849	3,231,549	302,052	5,167,087
Total Operating Revenues	127,637	1,505,849	3,231,549	302,052	5,167,087
OPERATING EXPENSES					
Salaries and benefits	-	261,769	145,429	-	407,198
Services and supplies	80,806	196,695	1,983,636	351,243	2,612,380
Depreciation	30,001	469,034	-	1,121	500,156
Total Operating Expenses	110,807	927,498	2,129,065	352,364	3,519,734
Operating Income (Loss)	16,830	578,351	1,102,484	(50,312)	1,647,353
NON-OPERATING REVENUES (EXPENSES)					
Interest income (expense)	926	35,053	7,858	1,594	45,431
Intergovernmental Revenues	-	32,630	-	-	32,630
Sale of capital assets	(2,808)	36,338	-	-	33,530
Miscellaneous	-	9,417	41,389	-	50,806
Total Non-Operating Revenues	(1,882)	113,438	49,247	1,594	162,397
Income (Loss) Before Transfers	14,948	691,789	1,151,731	(48,718)	1,809,750
Transfers in	-	500,000	-	-	500,000
Transfers out	-	-	(200,000)	-	(200,000)
CHANGE IN NET POSITION	14,948	1,191,789	951,731	(48,718)	2,109,750
Net Position, Beginning of Year	135,344	3,096,574	858,459	70,894	4,161,271
NET POSITION, END OF YEAR	<u>\$ 150,292</u>	<u>\$ 4,288,363</u>	<u>\$ 1,810,190</u>	<u>\$ 22,176</u>	<u>\$ 6,271,021</u>

COUNTY OF MONO

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2019

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipts from interfund services provided	\$ 127,637	\$ 1,505,903	\$ 3,231,549	\$ 302,052	\$ 5,167,141
Cash paid to employees for services	-	(250,111)	(145,278)	-	(395,389)
Cash paid to suppliers for goods and services	(53,655)	(187,519)	(2,617,782)	(354,831)	(3,213,787)
Net Cash Provided (Used) by Operating Activities	<u>73,982</u>	<u>1,068,273</u>	<u>468,489</u>	<u>(52,779)</u>	<u>1,557,965</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Net transfers in (out)	-	500,000	(200,000)	-	300,000
Other revenues	-	42,047	41,389	-	83,436
Net Cash Provided (Used) by Noncapital Financing	<u>-</u>	<u>542,047</u>	<u>(158,611)</u>	<u>-</u>	<u>383,436</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Payments related to the acquisition of capital assets	(28,308)	(1,140,878)	-	(16,820)	(1,186,006)
Sale of capital assets	-	36,338	-	-	36,338
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(28,308)</u>	<u>(1,104,540)</u>	<u>-</u>	<u>(16,820)</u>	<u>(1,149,668)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received (paid)	926	35,053	7,858	1,594	45,431
Net Cash Provided by Investing Activities	<u>926</u>	<u>35,053</u>	<u>7,858</u>	<u>1,594</u>	<u>45,431</u>
Net Increase (Decrease) in Cash and Cash Equivalents	46,600	540,833	317,736	(68,005)	837,164
Cash and Cash Equivalents, Beginning of Year	<u>51,695</u>	<u>1,493,621</u>	<u>257,521</u>	<u>77,436</u>	<u>1,880,273</u>
Cash and Cash Equivalents, End of Year	<u>\$ 98,295</u>	<u>\$ 2,034,454</u>	<u>\$ 575,257</u>	<u>\$ 9,431</u>	<u>\$ 2,717,437</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss) provided (used) by operating activities:	\$ 16,830	\$ 578,351	\$ 1,102,484	\$ (50,312)	\$ 1,647,353
Depreciation	30,001	469,034	-	1,121	500,156
Changes in assets and liabilities					
Accounts receivable	-	54	-	-	54
Prepaid expenses	-	-	-	(3,300)	(3,300)
Deposits with others	-	-	(717,190)	-	(717,190)
Deferred outflows	-	7,998	-	-	7,998
Claims liability	-	-	77,100	-	77,100
Accrued salaries and benefits	-	1,191	5,944	-	7,135
Payables	27,151	9,176	151	(288)	36,190
Net Pension liability	-	4,748	-	-	4,748
Deferred inflows	-	(2,279)	-	-	(2,279)
Net Cash Provided (Used) by Operating Activities	<u>\$ 73,982</u>	<u>\$ 1,068,273</u>	<u>\$ 468,489</u>	<u>\$ (52,779)</u>	<u>\$ 1,557,965</u>

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, 2019

	<u>Local Districts</u>	<u>School Funds</u>	<u>Total</u>
ASSETS			
Pooled cash and investments	\$ 23,746,414	\$ 34,043,954	\$ 57,790,368
 Total Assets	 <u>\$ 23,746,414</u>	 <u>\$ 34,043,954</u>	 <u>\$ 57,790,368</u>
 NET POSITION			
Net position held in trust for investment pool participants	 <u>\$ 23,746,414</u>	 <u>\$ 34,043,954</u>	 <u>\$ 57,790,368</u>

COUNTY OF MONO

Combining Statement of Changes in Fiduciary Net Position

Investment Trust Fund

For the Year Ended June 30, 2019

	<u>Local Districts</u>	<u>School Districts</u>	<u>Total</u>
Additions			
Contributions	\$ 27,803,191	\$ 57,346,485	\$ 85,149,676
Investment income	<u>471,256</u>	<u>624,340</u>	<u>1,095,596</u>
Total Additions	28,274,447	57,970,825	86,245,272
Deductions:			
Distribution from pooled investment	<u>25,888,978</u>	<u>46,169,016</u>	<u>72,057,994</u>
Change in Net Position	2,385,469	11,801,809	14,187,278
Beginning net position held in trust for pool participants	<u>21,360,945</u>	<u>22,242,145</u>	<u>43,603,090</u>
Ending net position held for pool participants	<u><u>\$ 23,746,414</u></u>	<u><u>\$ 34,043,954</u></u>	<u><u>\$ 57,790,368</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

STATISTICAL SECTION (UNAUDITED)

COUNTY OF MONO

**Assessed Value of Taxable Property (In Thousands of Dollars)
2009-10 through 2018-19**

<u>Fiscal Year Ended June 30</u>	<u>Secured Roll ⁽¹⁾</u>	<u>Unsecured Roll ⁽²⁾</u>	<u>Exemptions ⁽³⁾</u>	<u>Net Assessed Valuation</u>	<u>% Change</u>
2010	5,656,315	897,720	54,438	6,499,597	1.74
2011	5,255,407	881,140	55,020	6,081,527	-6.43
2012	5,129,027	675,957	57,004	5,747,980	-5.48
2013	5,072,813	575,835	58,574	5,590,074	-2.75
2014	5,128,486	398,473	59,899	5,467,060	-2.2
2015	5,241,684	398,352	60,322	5,579,714	2.06
2016	5,381,852	397,894	62,257	5,717,489	2.47
2017	5,474,199	401,736	63,206	5,812,729	1.67
2018	5,624,767	406,262	64,067	5,966,962	2.65
2019	5,773,194	418,956	66,365	6,125,785	2.66

⁽¹⁾ Secured property is generally the real property, which is defined as land, mineral, timber, and improvements such as buildings, structures, crops, trees and vines. Also included in secured roll are unitary properties, including railroads and utilities, which cross the County and are assessed by the State Board of Equalization.

⁽²⁾ Unsecured property is generally personal property, including machinery, equipment, office tools, supplies, mobile homes, and aircraft.

⁽³⁾ Exempt properties include numerous full and partial exclusions/exemptions provided.

Source: Mono County Property Tax System.

COUNTY OF MONO

**Property Tax Levies and Collections
General Fund Secured Roll
2009-10 through 2018-19**

<u>Fiscal Year Ended June 30</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>
2010	17,600,670	16,124,835	91.61%	604,423	16,729,257	95.05%
2011	16,514,331	14,230,471	86.17%	578,940	14,809,410	89.68%
2012	14,392,453	14,296,942	99.34%	505,527	14,802,468	102.85%
2013	15,368,593	15,038,334	97.85%	340,237	15,378,571	100.06%
2014	15,889,566	14,384,146	90.53%	435,043	14,819,189	93.26%
2015	16,152,775	15,713,842	97.28%	205,656	15,919,498	98.56%
2016	16,486,505	16,415,898	99.57%	199,666	16,615,564	100.78%
2017	16,911,949	16,484,906	97.47%	170,941	16,655,848	98.49%
2018	17,334,675	16,920,747	97.61%	363,296	17,284,043	99.71%
2019	18,059,302	17,807,051	98.60%	256,713	18,063,763	100.02%

General Fund only. Includes all charges, paid and unpaid. Redeemed delinquent taxes now included in taxes collected section.

Source: Mono County AB8 Calculations and General Ledger

COUNTY OF MONO

**Property Tax Levies and Collections (In Thousands of Dollars)
2009-10 through 2018-19**

Fiscal Year Ended June 30	Taxes Levied During the Fiscal Year ⁽¹⁾	Collected within the Fiscal Year of the Levy ⁽²⁾		Collections in Subsequent Years ⁽³⁾	Total Collections to Date ⁽⁴⁾	
		Amount	% of Levy		Amount	% of Levy
2010	65,208	57,969	88.90	7,238	65,207	99.99
2011	61,210	54,658	89.30	6,550	61,208	99.99
2012	58,030	54,847	94.52	3,178	58,025	99.99
2013	56,893	55,986	98.41	897	56,883	99.98
2014	54,989	53,288	96.91	1,679	54,967	99.96
2015	56,118	54,051	96.32	2,035	56,086	99.94
2016	57,736	55,635	96.36	2,059	57,693	99.93
2017	58,487	56,905	97.30	1,524	58,429	99.90
2018	60,059	59,698	99.40	255	59,953	99.82
2019	61,663	61,175	99.21	244	61,419	99.60

⁽¹⁾ Includes Secured, Unsecured, and Unitary Taxes levied for the County itself, school districts, cities and special districts under the supervision of their own governing boards. Includes adjustments to the tax rolls from the levy date to delinquency date.

⁽²⁾ Includes amounts collected by the County on behalf of itself, school districts, cities and special districts under the supervision of their own governing boards.

⁽³⁾ Includes adjustments to the levy. Taxes levied less collections to date equal the delinquent taxes receivable.

⁽⁴⁾ Total Collection to date run on 11/26/2019

Source: Mono County Property Tax System.

COUNTY OF MONO

**Property Tax Value Allocation Collection
2009-10 through 2018-19
AB-8 VALUES**

<u>Fiscal Year Ended June 30</u>	<u>Real Property Inc. HOPTR</u>	<u>% Chg</u>	<u>Personal Property</u>	<u>% Chg</u>	<u>Total</u>	<u>% Chg</u>
2010	5,634,656,131	1.45%	282,290,022	-11.43%	5,916,946,153	0.75%
2011	5,096,159,613	-9.56%	418,506,072	48.25%	5,514,665,685	-6.80%
2012	4,964,600,710	-2.58%	413,444,230	-1.21%	5,378,044,940	-2.48%
2013	4,957,878,484	-0.14%	360,781,678	-12.74%	5,318,660,162	-1.10%
2014	4,911,028,555	-0.94%	383,101,102	6.19%	5,294,129,657	-0.46%
2015	4,990,657,506	1.62%	392,756,377	2.52%	5,383,413,883	1.69%
2016	5,106,845,276	2.33%	389,673,020	-0.79%	5,496,518,296	2.10%
2017	5,244,471,009	2.69%	394,428,705	1.22%	5,638,899,714	2.59%
2018	5,375,320,883	5.26%	401,388,290	3.01%	5,776,709,173	5.10%
2019	5,605,296,997	4.28%	415,176,197	3.44%	6,020,473,194	4.22%

Source: Mono County AB-8 Calculations

COUNTY OF MONO

**Property Tax Collections
2009-10 through 2018-19**

Fiscal Year Ended June 30	General Fund				Secured and Unsecured				Totals
	County General Fund				Town of Mammoth	School Districts and Augmentation Fund		Special Districts	
	Secured	Unsecured							
2010	15,165,933	** 1,260,670	** 2,417,595	** 25,336,531	** 11,152,009	** 55,332,738			
2011	15,209,742	** 2,409,465	** 2,409,465	** 22,262,705	** 12,855,279	** 55,146,657			
2012	14,822,535	** 1,288,349	** 2,355,391	** 22,694,146	** 12,800,764	** 53,961,185			
2013	14,814,123	** 1,122,030	** 2,286,660	** 22,419,290	** 12,544,531	** 53,186,634			
2014	14,697,811	** 1,149,583	** 2,269,698	** 22,354,923	** 12,476,495	** 52,948,509			
2015	14,935,887	** 1,146,281	** 2,341,781	** 21,402,568	** 14,014,837	** 53,841,353			
2016	15,801,348	1,164,420	2,369,745	22,847,929	12,844,465	55,027,908			
2017	15,725,094	1,177,187	2,424,093	** 22,859,891	** 14,200,279	** 56,386,544			
2018	16,137,096	1,198,115	2,484,903	** 24,398,429	** 13,556,298	** 57,774,841			
2019	17,003,707	1,239,919	2,597,454	** 25,425,629	** 14,127,324	** 60,394,034			

* 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

**Distribution of Pooled Property Tax
2009-10 through 2018-19**

<u>Fiscal Year Ended June 30</u>	<u>County</u>	<u>Town of Mammoth Lakes</u>	<u>Schools Library and ERAF</u>	<u>Special Districts</u>	<u>Total</u>
2010	29.65%	4.46%	40.18%	25.71%	100.00%
2011	29.85%	4.37%	40.37%	25.42%	100.00%
2012	29.85%	4.36%	42.06%	23.73%	100.00%
2013	29.96%	4.30%	40.18%	25.56%	100.00%
2014	30.01%	4.29%	42.22%	23.48%	100.00%
2015	30.00%	4.30%	40.54%	25.16%	100.00%
2016	29.99%	4.30%	42.21%	23.50%	100.00%
2017	29.99%	4.30%	42.22%	23.49%	100.00%
2018	30.00%	4.30%	42.23%	23.47%	100.00%
2019	29.99%	4.31%	42.23%	23.47%	100.00%

Source: Mono County AB8 Calculations

COUNTY OF MONO

**Ten Largest Taxpayers for Fiscal Year Ended June 30, 2019
2009-10 through 2018-19**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Assessed Value (\$'000)</u>	<u>Rank</u>	<u>% of Total County Assessed Value</u>
City of Los Angeles	Government	\$319,157	1	5.21
Southern California Edison	Utility	93,966	2	1.53
Magma Energy Incorporated	Utility	82,425	3	1.34
IW Mammoth Holdings	Developer	50,787	4	0.83
Ormat	Utility	35,671	5	0.59
Mammoth Pacific	Utility	27,955	6	0.46
Snowcreek Investment Company	Developer	22,049	7	0.36
Metric Mammoth, LLC	Restaurant Facilities	16,434	8	0.27
JPK Mammoth Village Owner	Commercial Facilities	15,540	9	0.25
Vons Company, Inc	Retail Store	13,506	10	0.22
Total		\$677,490		11.06%

Source: Mono County Property Tax System.

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
2018-19**

<u>TAX AREAS 051-000 THRU 051-013/ 051-019 THRU 051-034</u>	<u>PERCENTAGE</u>
Proposition 13 (1% Limit)	1.000000
Eastern Sierra Unified School District (ESUSD) Bonds	0.060000
Total	1.060000
<u>TAX AREAS: 051-014 THRU 051-018</u>	
Proposition 13 (1% Limit)	1.000000
Eastern Sierra Unified School District (ESUSD) Bonds	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>	
Proposition 13 (1% Limit)	1.000000
Mammoth Campus, Kern Community College SFID Bonds	0.029285
Mammoth Unified School District (MUSD) Bonds	0.088497
Southern Mono Healthcare District Bonds	0.048847
Total	1.166629
<u>TAX AREAS: 010-001, 010-005, 010-007, 010-009, 010-010</u>	
Proposition 13 (1% Limit)	1.000000
Mammoth Campus, Kern Community College SFID Bonds	0.029285
Mammoth Unified School District (MUSD) Bonds	0.088497
Southern Mono Healthcare District Bonds	0.048847
Total	1.166629
<u>TAX AREAS: 010-013, 059-000, 059-005, 059-007, 059-012</u>	
Proposition 13 (1% Limit)	1.000000
Mammoth Unified School District (MUSD) Bonds	0.088497
Southern Mono Healthcare District Bonds	0.048847
Total	1.137344
<u>TAX AREAS: 060-000</u>	
Proposition 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.030712
Bishop HS Bond (Determined by Inyo County)	0.010705
Southern Mono Healthcare District Bonds	0.048847
Total	1.090264
<u>TAX AREAS: 060-001 THRU 060-006</u>	
Proposition 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.030712
Bishop HS Bond (Determined by Inyo County)	0.010705
Total	1.041417
<u>Unitary Tax Rate</u>	
Unitary 1% Ad Valorem	1.000000
Unitary Debt Service Rate	0.348109
Total	1.348109

COUNTY OF MONO

**Transient Occupancy Tax Receipts
2009-10 through 2018-19**

<u>Fiscal Year Ended June 30</u>	<u>TOT Receipts</u>	<u>Growth Rate (%)</u>
2010	2,357,411	(5.86)
2011	2,326,471	(1.31)
2012	2,472,355	6.27
2013	2,416,503	(2.26)
2014	2,590,571	7.20
2015	2,741,890	5.84
2016	3,025,975	10.36
2017	3,321,117	9.75
2018	3,560,345	7.20
2019	3,522,445	(1.06)

Source: Mono County Transient Occupancy Tax Statistics.

COUNTY OF MONO

**Miscellaneous Statistical Information
June 30, 2019**

County Date of Formation: April 21, 1861

Form of Government: General Law County under California Constitution 1849

Area: 3,049 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	16.05%

Countywide Employees Total of Full-time & Part-time **299**
(Includes Public Protection Employees)
(Does not include Court Employees)

Elections:

June 5, 2018 Primary Elections

Number of Registered Voters	6,169
Number of Votes Cast Last General Election	3,458
Percentage of Registered Voters Voting	56.05%

November 6, 2018 General Elections

Number of Registered Voters	6,635
Number of Votes Cast Last General Election	4,928
Percentage of Registered Voters Voting	74.27%

COUNTY OF MONO

Miscellaneous Statistical Information
June 30, 2019

Population:	FY Year	County	Incorporated	Total
(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
	1991		***	10,243
	1992		***	10,403
	1993		***	10,365
	1994		***	11,179
	1995		***	10,745
	1996		***	10,550
	1997		***	10,410
	1998		***	10,022
	1999		***	10,223
	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
	2018	5,506	8,316	13,822
	2019	5,612	8,004	13,616

*** No Data Kept for these years

COUNTY OF MONO
STATE OF CALIFORNIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2019

**COUNTY OF MONO
STATE OF CALIFORNIA**

**SINGLE AUDIT REPORT
JUNE 30, 2019**

TABLE OF CONTENTS

Page

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance, Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures.....	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards.....	8
Schedule of Findings and Questioned Costs	10
Summary Schedule of Prior Audit Findings.....	14
Corrective Action Plan	15
Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures	16
Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures.....	17



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Supervisors
County of Mono
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California (the "County"), as of and for the year ended June 30, 2019, 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 31, 2020.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. See Findings 2019-001 and 2019-002.

The County's Response to the Findings

The County's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County'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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 31, 2020



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE, SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL SCHEDULE
OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND THE DEPARTMENT
OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES, AND SUPPLEMENTAL
SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES

To the Board of Supervisors
County of Mono
Bridgeport, California

Report on Compliance for Each Major Federal Program

We have audited the County of Mono, California's (the "County") compliance with the types of compliance requirements described in the *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, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit 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). 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.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

Opinion on Each Major Federal Program

In our opinion, the County of Mono, California, 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, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2019-001 and 2019-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County of Mono, California, 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 a 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as Findings 2019-001 and 2019-002, to be significant deficiencies.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedules

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 of Mono, California, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 31, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic financial statements. The accompanying Supplemental Schedule of California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are presented for purposes of additional analysis as required by CalOES and are not a required part of the basic 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 basic 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 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 Schedule of Expenditures of Federal Awards, the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Pange & Company

Clovis, California
March 31, 2020

COUNTY OF MONO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

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: 2017 USDA Forest Service	10.304	--	\$ -	\$ 22,000
Passed through State Department of Public Health: WIC - Women, Infants, and Children (WIC)	10.557	--	-	237,811
Passed through State Department of Social Services State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	--	-	315,942
Passed through State Controller's Office: Schools and Roads - Grants to States	10.665	PL114-10	-	316,359
Total U.S. Department of Agriculture			-	<u>892,112</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	33,769	33,769
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	17-CDBG-12023	234,278	234,278
Subtotal CFDA 14.228			<u>268,047</u>	<u>1,179,910</u>
HOME Investment Partnership Program	14.239	13-HOME-8996	-	551,375
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>887,327</u>
Total U.S. Dept. of Housing and Urban Development			<u>268,047</u>	<u>2,067,237</u>
U.S. Department of the Interior				
Bureau of Land Management: Direct Program:				
National Fish and Wildlife Foundation	15.663		-	229,567
Bureau of Land Management: Sagegrouse Cooperative Agreement	15.231	L14AC00107	-	74,515
Total U.S. Department of the Interior			-	<u>304,082</u>
U.S. Department of Justice				
Direct Program:				
Adult Drug Court Discretionary Grant Program-BJA	16.585	2015-DC-BX-0019	-	31,969
Adult Drug Court Discretionary Grant Program-BJA	16.585	2018-DC-BX-0014	-	34,234
Subtotal CFDA 16.585			-	<u>66,203</u>
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW17270260	-	8,964
Victim Witness Assistance Program	16.575	VW18280260	-	133,535
Subtotal CFDA 16.575			-	<u>142,499</u>
Passed through Board of State and Community Corrections Reducing Racial and Ethnic Disparities	16.540	BSCC 394-15	-	23,083
Total U.S. Department of Justice			-	<u>231,785</u>
U.S. Department of Labor				
Passed through Employment Development Department via Kern County ETR				
WIOA Cluster				
Workforce Investment Act - Adult	17.258	--	-	11,775
Workforce Investment Act - Youth	17.259	--	-	13,364
Workforce Investment Act - Dislocated Worker	17.278	--	-	24,524
Subtotal WIOA Cluster			-	<u>49,663</u>
Total U.S. Department of Labor			-	<u>49,663</u>
U.S. Department of the Treasury				
Passed through State Department of Public Health: CalFresh SSI Cash-out	10.561	--	-	16,278
Total U.S. Department of the Treasury			-	<u>16,278</u>

See Notes to the Schedule of Federal Awards.

COUNTY OF MONO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(Continued)

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				
Passed through California Dept. of Aging Via Inyo County				
Aging Cluster				
Aging Title III Part B	93.044	--	-	10,573
Aging Title III Part C	93.045	--	-	35,510
Nutrition Services Incentive Program	93.053	--	-	6,981
Subtotal Aging Cluster			-	<u>53,064</u>
Passed through State Department of Social Services:				
Kinship Guardianship Assistance Payment Program	93.090	--	-	1,219
Family Preservation and Support Services	93.556	--	-	9,910
TANF Cluster				
Temporary Assistance for Needy Families	93.558	--	-	572,013
Child Welfare Services - State Grants	93.645	--	-	10,663
Foster Care - Title IV-E	93.658	--	-	383,832
Adoption Assistance	93.659	--	-	45,517
In-Home Supportive Services	93.667	--	-	56,570
Independent Living	93.674	--	-	2,936
Subtotal TANF Cluster			-	<u>1,071,531</u>
Passed through California Secretary of State:				
Help America Vote Act (HAVA)	93.618	17G26125	-	6,327
Help America Vote Act (HAVA)	93.618	18G26126	-	6,176
Help America Vote Act (HAVA)	93.618	18G30126	-	116,000
Subtotal CFDA 93.618			-	<u>128,503</u>
Passed through State Department of Health Services:				
Public Health Emergency Preparedness	93.069	--	-	100,078
Pandemic Flu				
Immunization	93.268	--	-	49,177
Subtotal CDFA 93.268	93.268	--	-	<u>36,250</u>
Subtotal CDFA 93.268			-	<u>85,427</u>
Maternal and Child Health Services				
California Children's Services	93.994	--	-	134,402
Health Care Program for Children in Foster Care	93.767	--	-	200,061
Children's Health and Disability Prevention	93.767	--	-	12,436
Subtotal CFDA 93.767	93.767	--	-	<u>4,499</u>
Subtotal CFDA 93.767			-	<u>216,996</u>
Medicaid Cluster				
Medical Assistance Program	93.778	--	-	351,374
Hospital Emergency Preparedness and Response	93.889	--	-	106,404
Subtotal Medicaid Cluster			-	<u>457,778</u>
Ryan White/HIV Care Formula				
HIV/AIDS Surveillance	93.917	--	-	40,430
Subtotal CFDA 93.917	93.917	--	-	<u>3,000</u>
Subtotal CFDA 93.917			-	<u>43,430</u>
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	-	421,521
Total U.S. Department of Health and Human Services				
			-	<u>2,723,859</u>
U.S. Department of Homeland Security				
Passed through State Office of Emergency Services:				
Hazard Mitigation Grant Program	97.039	FEMA-4240-DR-CA	-	44,090
2018 Emergency Management Performance Grant (EMPG)	97.042	--	-	124,750
2018 State Homeland Security Grant	97.067	--	-	88,701
Total U.S. Department of Homeland Security				
			-	<u>257,541</u>
Total Expenditures of Federal Awards			<u>\$ 268,047</u>	<u>\$ 6,542,557</u>

See Notes to the Schedule of Federal Awards.

COUNTY OF MONO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

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 (the “County”) 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 BASIC 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 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, with the amounts reported in the related federal financial assistance reports.

NOTE 5 - INDIRECT COST RATE

The County of Mono did not elect to use the 10 percent *de minimis* indirect cost rate as described in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County of Mono to disclose whether or not it elected to use the 10 percent *de minimis* cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

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 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, the County has indicated “--” as the pass-through identifying number.

**COUNTY OF MONO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

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	\$ 10,573	\$ -
93.045	35,510	41,744
93.053	6,981	-
	<u>\$ 53,064</u>	<u>\$ 41,744</u>

NOTE 8 – LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The programs listed below had federally funded loans outstanding as of July 1, 2018 and June 30, 2019:

<u>CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2018</u>	<u>June 30, 2019</u>
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	\$ 911,863	\$ 911,863
14.239	HOME Investment Partnership Program	<u>887,327</u>	<u>887,327</u>
	Total Amount Outstanding	<u>\$ 1,799,190</u>	<u>\$ 1,799,190</u>

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified that
 are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified that
 are not considered to be material weaknesses? X Yes _____ None reported

Type of auditor's report issued on compliance
 for major programs: Unmodified

Any audit findings disclosed that are required
 to be reported in accordance with 2CFR
 section 200.516(a)? X Yes _____ No

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
14.239	Home Investment Partnerships Program
16.575	Victim Witness Assistance
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A
 and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2019-001 (Significant Deficiency)

Program: Block Grants for the Prevention and Treatment of Substance Abuse

CFDA Number: 93.959

Federal Agency: Department of Health and Human Services

Passed-Through: State Department of Health Care Services

Award Number: 17-94143

Passed-Through: State Department of Health Care Services

Award Year: FY 2018

Compliance Requirement: Activities Allowed or Unallowed/Allowable Costs – Payroll

Questioned Costs: Unknown

Criteria:

In accordance with 2 CFR §200.303(a), a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. 2CFR Part 200, Subpart F (Uniform Guidance) Section 200.430 requires that personnel expenses (payroll) charged to the federal awards must be based on records that accurately reflect the work performed. These records must be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Conditions Found:

Out of the 40 payroll samples selected for testing, we noted the following exceptions:

- We were unable to determine how payroll was tracked and charged from the County's timekeeping system, to the ShareCare Time Study system, to the Quarterly Federal Financial Management Reports (QFFMR) for all of the employees who provide direct services related to this program for the entire fiscal year.
- There was no evidence to support that the hours reported in the ShareCare Time Study system were complete, accurate, or reviewed.
- For the employees who have an indirect cost allocation charged to this program, we were unable to determine how payroll was tracked and charged from the County's timekeeping system to the QFFMR for all of the employees who provide indirect services related to this program for the entire fiscal year.

Cause:

The County's Behavioral Health Department did not have adequate documentation or systems in place to support how payroll was recorded and reported on the QFFMR. The Department also had internal personnel changes which also caused this issue as there was no documentation available for how the QFFMR's were prepared and supported.

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2019-001 (Significant Deficiency) (Continued)

Effect:

Payroll related charges that are being reported on the QFFMR's are not supported. The Behavioral Health Department may not be able to fully rely on the ShareCare Time Study system as there is no evidence to support the data is accurate and complete.

Recommendation:

We recommend the Behavioral Health Department create a formal process so hours worked by Direct-charge employees are fully utilizing the ShareCare Time Study system. The ShareCare reports should be reviewed for accuracy and completeness. In addition, there should be evidence of that review and documented as such. Those reports will then be the basis for tracking the payroll charges being submitted on the QFFMR's. Another process should also be created to detail how Indirect-charge employees' time is tracked and reported on the QFFMR's. All related reports should be reviewed for accuracy, completeness, and allowability in accordance with the program's grant contract agreement, and should include evidence that this review took place and who performed it.

Views of Responsible Officials and Planned Corrective Actions:

The County concurs – see Corrective Action Plan.

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2019-002 (Significant Deficiency)

Program: Block Grants for the Prevention and Treatment of Substance Abuse

CFDA Number: 93.959

Federal Agency: Department of Health and Human Services

Passed-Through: State Department of Health Care Services

Award Number: 17-94143

Passed-Through: State Department of Health Care Services

Award Year: FY 2018

Compliance Requirement: Reporting

Questioned Costs: Unknown

Criteria:

In accordance with 2 CFR §200.303(a), a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Per the program grant award agreement, the County shall submit the QFFMR and a quarterly general ledger detail 60 days after quarter-end.

Conditions Found:

We found the following exceptions during our review of the reporting requirement:

- The quarters ending September 2018, March 2019, and June 2019 were submitted past the 60 day window.
- There is no supporting documentation for how the amounts listed on the QFFMR's were derived or calculated for the quarters ending September 2018 and December 2018.

Cause:

The County's Behavioral Health Department did not have adequate documentation or systems in place to support how (and if) this requirement was being met. The Department also had internal personnel changes which also caused this issue as there was no documentation available for how this requirement was being tracked.

Effect:

As this is a requirement noted in the program grant award agreement, the County could potentially delay or lose funding from this program if not supported or reported correctly. In addition, not having support or documentation for the QFFMR's will create issues when preparing the subsequent versions of those reports for the next fiscal year.

Recommendation:

We recommend the Behavioral Health Department use the general ledger as a basis for the amounts reported on the QFFMR, and begin developing a reconciling worksheet to assist in the preparation of the QFFMR every quarter. We also recommend the reports be reviewed and submitted within the 60 day window after quarter end.

Views of Responsible Officials and Planned Corrective Actions:

The County concurs – see Corrective Action Plan.

**COUNTY OF MONO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019**

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.



MONO COUNTY BEHAVIORAL HEALTH DEPARTMENT


COUNTY OF MONO

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

COUNTY OF MONO
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2019

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2019-001	Mono County Behavioral Health (MCBH) will ensure staff, including indirect personnel, track all time associated with the SABG grant in its electronic health record. Time associated with the SABG grant will be reviewed every quarter at a minimum.	April 1, 2020	Debra Stewart, Substance Use Disorders Counselor III Jessica Workman, Accountant II
2019-002	<p>MCBH agrees with the condition found that the quarters ending September 2018, March 2019, and June 2019 were submitted past the 60 day window. This was due to a staff transition and lack of cross-training.</p> <p>MCBH has now completed Q3 and Q4 QFFMRS and submitted them to the state. MCBH now has a procedure for ensuring that all QFFMRs are submitted on time to the state along with the required general ledger detail.</p> <p>MCBH agrees with the condition found that there is no supporting documentation for how the amounts listed on the QFFMRS were derived or calculated for Q1 or Q2.</p> <p>MCBH resolved this problem in Q3 and Q4 by creating internal back-up tracking documents that can be traced to the general ledger. MCBH now has a process for generating internal documentation that explains how each QFFMR was developed and will continue doing this moving forward.</p>	April 1, 2020	Amanda Greenberg, MHA Coordinator Jessica Workman, Accountant II


Robin Roberts (Mar 18, 2020)
Robin K. Roberts
Director, Mono County Behavioral Health


Janet Dutcher (Mar 17, 2020)
Jane Dutcher
Director of Finance

COUNTY OF MONO
SUPPLEMENTAL SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE DEPARTMENT OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2018	For the Year Ended June 30, 2019	Cumulative As of June 30, 2019	Federal Share	State Share	County Share
2017 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	89,990	-	89,990	-	-	-
Total	<u>\$ 89,990</u>	<u>\$ -</u>	<u>\$ 89,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2018 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	88,701	88,701	88,701	-	-
Total	<u>\$ -</u>	<u>\$ 88,701</u>	<u>\$ 88,701</u>	<u>\$ 88,701</u>	<u>\$ -</u>	<u>\$ -</u>
2017 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	255,574	-	255,574	-	-	-
Total	<u>\$ 255,574</u>	<u>\$ -</u>	<u>\$ 255,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2018 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel services	-	-	-	-	-	-
Equipment	-	249,500	249,500	124,750	-	124,750
Total	<u>\$ -</u>	<u>\$ 249,500</u>	<u>\$ 249,500</u>	<u>\$ 124,750</u>	<u>\$ -</u>	<u>\$ 124,750</u>
HMGP; FEMA-4240-DR-CA						
Personnel services	\$ -	\$ 3,858	\$ 3,858	\$ 3,858	\$ -	\$ -
Operating expenses	-	40,232	40,232	40,232	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ 44,090</u>	<u>\$ 44,090</u>	<u>\$ 44,090</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MONO
SUPPLEMENTAL SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019

Program	For the Period Through June 30, 2018	For the Year Ended June 30, 2019	Cumulative As of June 30, 2019	Federal Share	State Share	County Share
Victim/Witness Assistance VW17-270-260						
Personnel services	\$ 118,527	\$ -	\$ 118,527	\$ -	\$ -	\$ -
Operating expenses	9,685	2,623	12,308	2,623	-	-
Equipment	-	15,959	15,959	6,341	9,618	-
Total	<u>\$ 128,212</u>	<u>\$ 18,582</u>	<u>\$ 146,794</u>	<u>\$ 8,964</u>	<u>\$ 9,618</u>	<u>\$ -</u>
Victim/Witness Assistance VW18-280-260						
Personnel services	\$ -	\$ 108,690	\$ 108,690	\$ 108,690	\$ -	\$ -
Operating expenses	-	31,168	31,168	23,798	7,370	-
Equipment	-	9,116	9,116	1,047	8,069	-
Total	<u>\$ -</u>	<u>\$ 148,974</u>	<u>\$ 148,974</u>	<u>\$ 133,535</u>	<u>\$ 15,439</u>	<u>\$ -</u>
R.E.D. Grant; 394-17						
Personnel services	\$ 41,885	\$ 8,023	\$ 49,908	\$ 8,023	\$ -	\$ -
Operating expenses	39,981	15,060	55,041	15,060	-	-
Equipment	20,737	-	20,737	-	-	-
Total	<u>\$ 102,603</u>	<u>\$ 23,083</u>	<u>\$ 125,686</u>	<u>\$ 23,083</u>	<u>\$ -</u>	<u>\$ -</u>
JJCPA						
Personnel services	\$ 32,652	\$ 32,652	\$ 65,304	\$ -	\$ 32,652	\$ -
Operating expenses	85	160	245	-	160	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 32,737</u>	<u>\$ 32,812</u>	<u>\$ 65,549</u>	<u>\$ -</u>	<u>\$ 32,812</u>	<u>\$ -</u>
YOBG						
Personnel services	\$ 15,500	\$ 69,542	\$ 85,042	\$ -	\$ 69,542	\$ -
Operating expenses	5,245	56,977	62,222	-	56,977	-
Equipment	-	1,424	1,424	-	1,424	-
Total	<u>\$ 20,745</u>	<u>\$ 127,943</u>	<u>\$ 148,688</u>	<u>\$ -</u>	<u>\$ 127,943</u>	<u>\$ -</u>



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: Finance and CAO

TIME REQUIRED 30 minutes

PERSONS APPEARING BEFORE THE BOARD Janet Dutcher

SUBJECT FY 2020-21 Budget Update

AGENDA DESCRIPTION:

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

CAO and Finance will update the Board about the FY 2020-21 budget development process.

RECOMMENDED ACTION:

Receive information and provide direction to staff, if desired.

FISCAL IMPACT:

None.

CONTACT NAME: Janet Dutcher

PHONE/EMAIL: 760-932-5494 or 916-798-8394 / jdutcher@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

<p>Click to download</p> <p> Staff report</p>

History

Time	Who	Approval
4/30/2020 11:29 AM	County Administrative Office	Yes
4/29/2020 10:07 AM	County Counsel	Yes
4/29/2020 4:33 PM	Finance	Yes



DEPARTMENT OF FINANCE COUNTY OF MONO

Kim Bunn
Assistant Finance Director – Auditor/Controller

Janet Dutcher, CPA, CGFM, MPA
Director of Finance

P.O. Box 556
Bridgeport, California 93517
(760) 932-5490
Fax (760) 932-5491

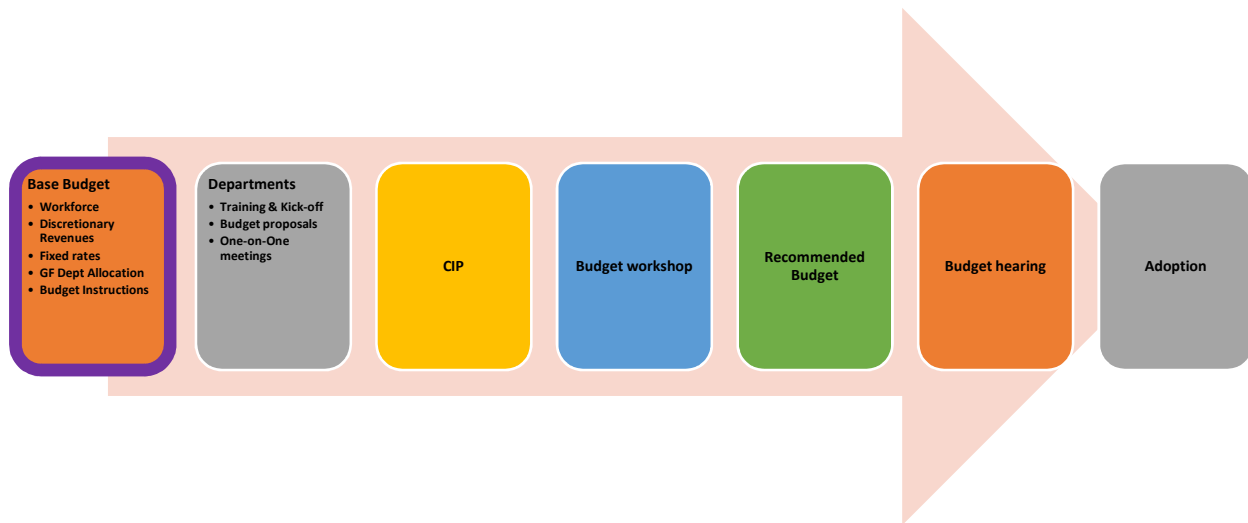
Gerald Frank
Assistant Finance Director – Treasurer/Tax
Collector

Date: May 5, 2020
To: Honorable Board of Supervisors
From: Janet Dutcher, Finance Director
Subject: FY 2020-2021 Budget Update

Action Requested: Receive information and provide direction to staff if desired.

Discussion:

FY 2020-21 budget development remains in the base budget development phase. We project General Fund revenue losses of almost \$1 million for next year because of the current economic shut down. This budget update will describe these revenue losses in greater detail.



The National Association of Counties (NACo) conservatively predicts a \$144 billion budget COVID-19 impact to U.S. Counties as expenditure pressures to provide essential services climb while key revenues like transient occupancy taxes, sales taxes, charges, fees and business licenses renewals disappear, not to mention the anticipated problems collecting property taxes.

These estimates from NACo exclude what happens if property values should significantly decline over the next couple of years, something that could negatively impact the County's budget starting in FY 2021-22. Fortunately, property tax revenues are among the most stable local sources of revenue to us and other local governments. Recent studies of past epidemics support property values staying relatively unchanged except that fewer real estate transactions occur. Thankfully, this means property tax revenues, which represent more than 51% of all General Fund revenues, should remain flat and not decline as much as other fiscal resources.

Discretionary sales tax revenues represent 1.8% of the County's General Fund and we forecast this revenue source to decline by 20% in FY 2020-21. Transient occupancy taxes represent 8.8% and we expect it to fall by 45%. Other revenue sources like penalties, fines and interest are also forecast to decline. It is important to remember, the County is limited in its ability to generate new revenues, especially as we expect to enter a period of recession characterized by declining Gross Domestic Product, double-digit unemployment and possibly a slow recovery, especially in the service sectors of the economy. ***Therefore, the budgetary emphasis must be on controlling our spending while sustaining essential services.***

Budget development activity this past month includes these two efforts:

- ***Workforce budgeting:*** Departments finished reviewing their initial workforce budgets and submitted changes to the budget team. We anticipate completing the initial workforce estimates by the end of this week. At this stage of budget development, workforce data is based on the current amended position allocation list and until more resources are identified,
 - No new positions
 - No unbudgeted positions
 - No promotions unless underfilling
 - No restructuring

- ***General Fund (GF) Discretionary Revenues:*** Forecasting of GF discretionary revenues is complete and the focus of this budget update. The budget team forecast revenues taking into consideration the impact COVID-19 actions has on County finances – namely revenue shortfalls caused by limited economic activity, especially from the hospitality and recreational segments of our local economy. There is much uncertainty about what economic consequences could occur when the shelter in place orders are eased. Projections are conservative but likely will need updating as we learn more.

Table of GF Discretionary Revenues

We forecast a decrease in GF discretionary revenue for next year of \$971,000.

Budgeted Amounts	FY 2018-2019	FY 2019-2020	FY 2020-2021	Change	%
Property Taxes	\$18,328,000	\$19,383,000	\$19,547,000	\$164,000	0.85%
TOT ¹	2,625,000	2,725,000	1,508,000	(1,217,000)	(44.66%)
Sales taxes	630,000	690,000	547,000	(143,000)	(20.72%)
VLF	1,628,000	1,697,000	1,796,000	99,000	5.83%
Fines and penalties	807,000	827,000	680,000	(147,000)	(17.78%)
Interest	75,000	110,000	100,000	(10,000)	(9.09%)
Federal PILT	1,250,000	1,300,000	1,300,000	--	--
A87	1,547,000	1,516,000	1,795,000	279,000	18.40%
Excess ERAF	700,000	500,000	500,000	--	--
Other	598,000	838,000	842,000	4,000	0.48%
Total Discretionary Revenues - GF	\$28,188,000	\$29,586,000	\$28,615,000	(\$971,000)	(3.28%)

¹ This represents 9% of the 12% TOT rate. Paramedics (EMS) receive 2% and Tourism receive 1%.

Property Taxes

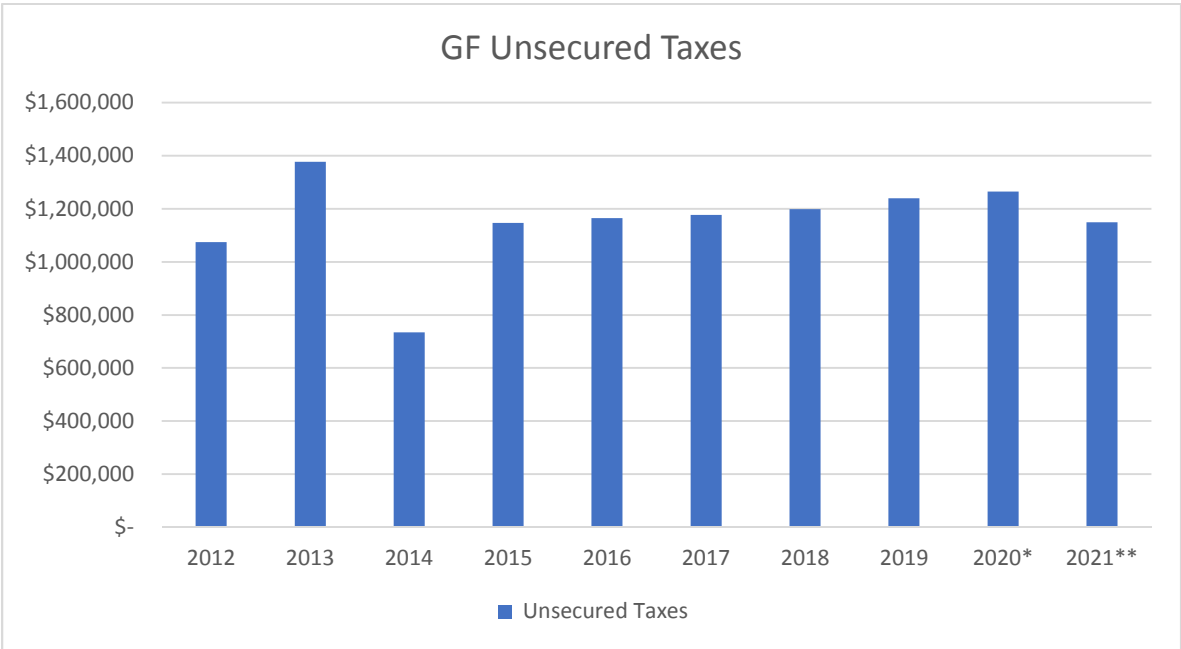
Changes in property tax revenues will lag other revenue losses because of when taxable value are determined under Proposition 13. Property taxes for FY 2020-21 are based on property values as of January 1, 2020, the lien date.

Secured Property Taxes. The Assessor reports property values on the secured roll increasing by 2.44%, as of mid-April and prior to the 2% CPI increase allowed by law for this next property tax cycle, with approximately 10% of the Prop 8 applications scheduled for review before the roll is finalized. Overall, we forecast a 4% increase in the value of the secured roll. We previously used a delinquency rate of 3% but anticipate this rate to increase to 5% next fiscal year.

SECURED TAXES	2017 TAX YEAR, FY 2017-18	2018 TAX YEAR, FY 2018-19	2019 TAX YEAR, FY 2019-20	2020 TAX YEAR, FY 2020-21
Assessor's valuation	\$ 5,362,000,000	\$ 5,592,000,000	\$ 5,934,000,000	\$ 6,171,000,000
Tax (1%)	\$ 53,620,000	\$ 55,920,000	\$ 59,340,000	\$ 61,710,000
Change - %	2.45%	4.29%	6.11%	4.00%
Delinquency rate	3%	3%	3%	5%
GF Share of Current Secured Taxes	\$ 15,604,000	\$ 16,273,000	\$ 17,268,000	\$ 17,589,000
GF Budget	\$ 15,500,000	\$ 16,165,000	\$ 17,268,000	\$ 17,589,000
GF Actual	\$ 15,723,000	\$ 16,193,000	\$ 17,760,000 ²	
Budget to Actual Variance	\$ 223,000	\$ 28,000	\$ 492,000	

Long-term thoughts – If the economy does not recover swiftly enough, the annual 2% CPI bump in property values we have grown accustomed to lately may not materialize. If few real estate transactions occur, then we forecast FY 2021-22 secured property tax revenues to be flat or decline somewhat.

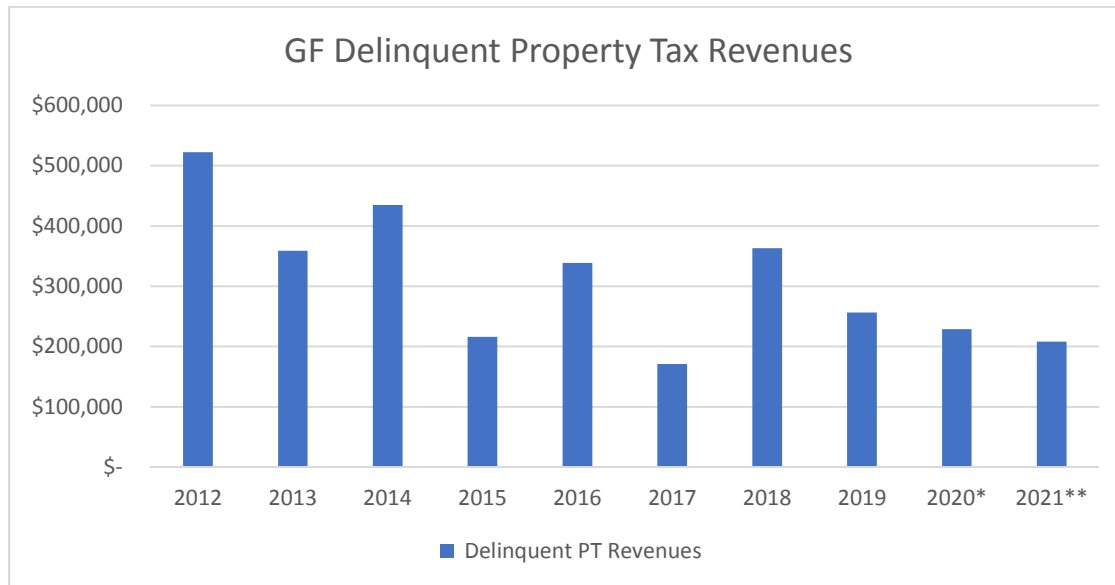
Unsecured Property Taxes. Unsecured property taxes are based on the value (generally historical cost) of business furniture and equipment, which tends to depreciate over time. Brick and mortar type businesses, including restaurants, hotels, and motels, pay this tax. And, those with Airbnb type transient rentals also do too. We project unsecured property values to remain flat consistent with historical trends over the past several years. However, we expect the delinquency rate to increase from 3% to 10%, because much of this resource comes from transient rentals. Our decision to further increase the delinquency rate is supported by anticipation that local businesses will lack adequate liquid resources to pay these taxes when due and some businesses will close their doors for good.



² Projected for FY 2019-20

* Projected ** Budgeted

Delinquent Property Taxes. The property tax delinquency rate is trending downward. For example, the delinquency rate in the year of the levy decreased from a high of 11.1% in 2010 to 0.79% in 2019. This results in less delinquent tax collections in subsequent years and our forecast incorporates less revenue from this source in FY 2020-21.



* Projected ** Budgeted

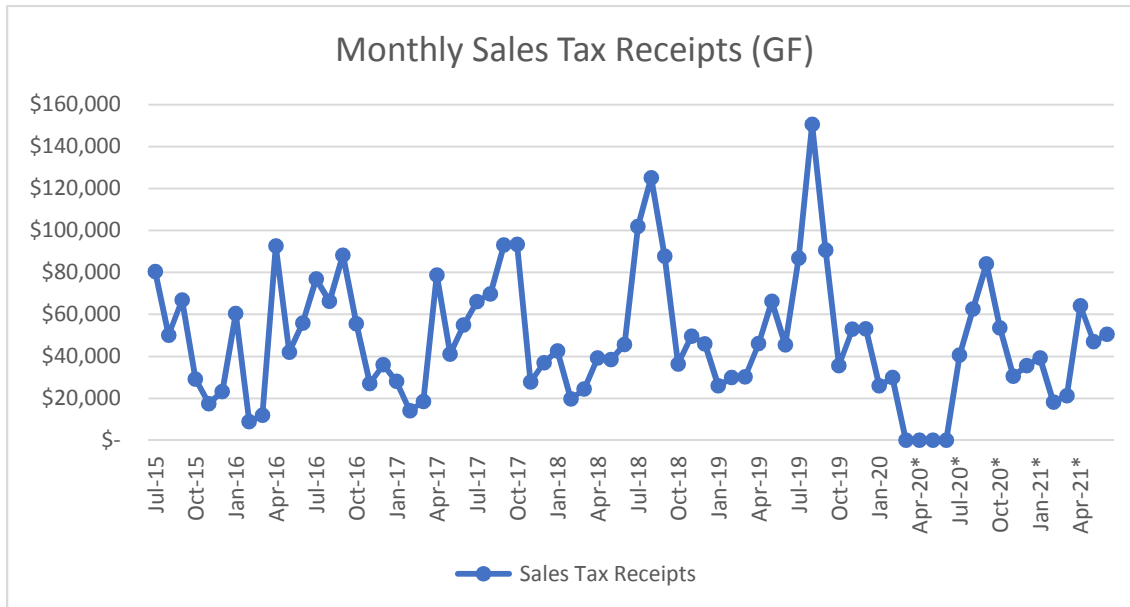
Sales Taxes

Sales taxes are paid by customers to business establishments at the time the sales transaction takes place. Sales taxes are also paid by customers of home-based on-line businesses. Businesses remit these taxes to the California Department of Tax and Fee Administration (CDTFA), usually by 30 days after the end of each calendar quarter. The County General Fund receives the 1% portion (Bradley Burns share) about two months later.

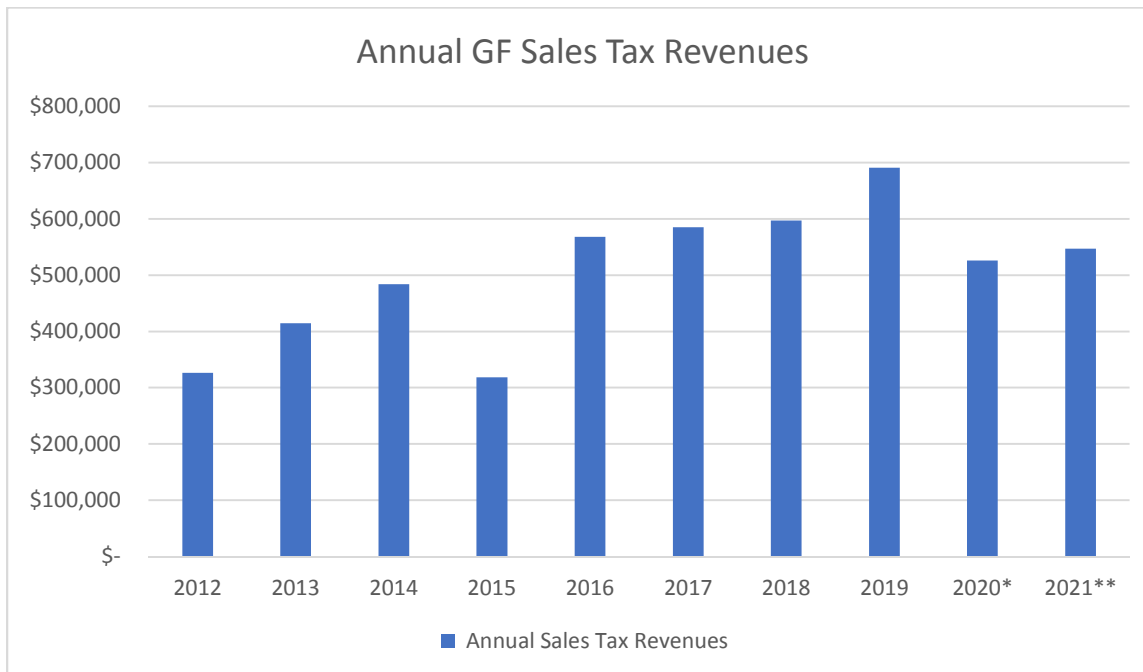
The Governor signed executive order N-40-20 on March 30 allowing businesses to defer sales taxes that would have been due on April 30 for 90 days to July 31. This is a one-time deferral and it permits businesses to use this cash flow for other purposes. On April 2, 2020, the Governor announced a small businesses relief payment plan where qualified business could further defer up to \$50,000 of taxes in equal installments without interest over a twelve-month period ending no later than June 30, 2021. The impact of these two initiatives is likely to result in pushing sales tax receipts from FY 2019-20 into FY 2020-21.

HdL estimates up to 84 Mono County businesses for a total tax of \$88,012 could be defer from April 30 to July 31. Of these 84 businesses deferring sales tax payments to July 31, it is estimate that 78 of these businesses are eligible for paying up to \$45,712 of these taxes over a twelve-month period. According to HdL, eligible businesses are automatically enrolled in the 90 day deferral program but they must file an application with CDTFA to qualify for the \$50,000 no interest loan.

As a result of the shelter in place order, the closing of nonessential businesses, and the absence of tourist related visits, we estimate little to no sales tax transactions during the quarter ending June 30, 2020. Our forecast of sales tax revenues for FY 2020-21 is 20% less than in recent years, assuming a gradual easing of the shelter in place order is lifted starting July 2020.



* Forecast



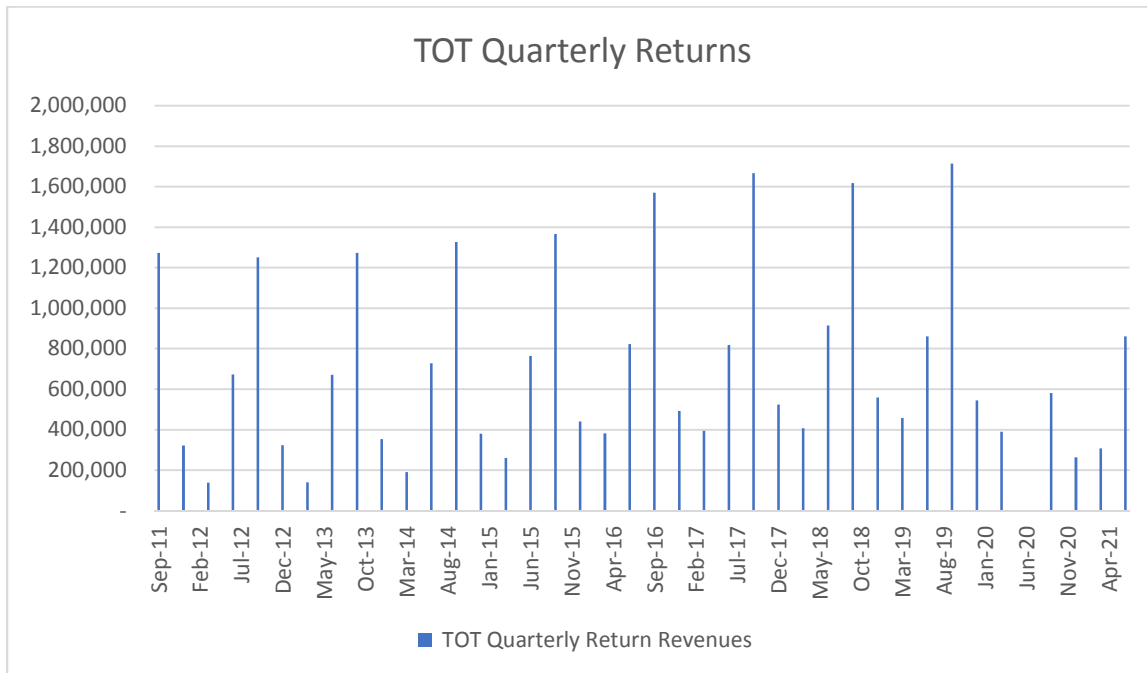
* Projected ** Budgeted

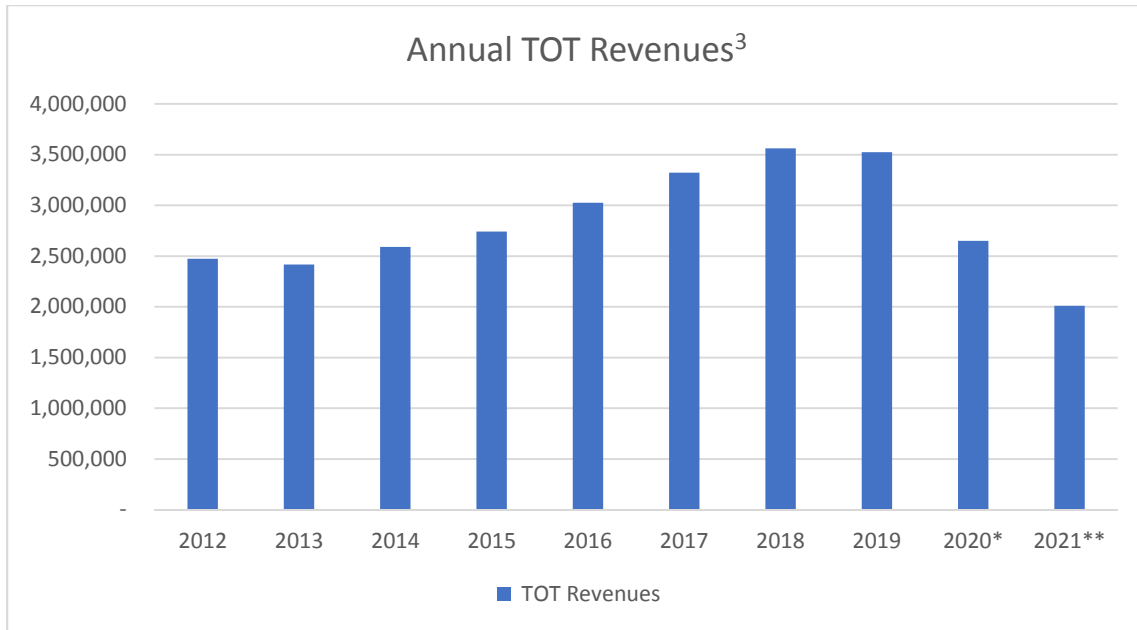
Transient Occupancy Taxes (TOT)

The hospitality sector of our economy is incurring significant economic harm from the closing of non-essential business and the loss of virtually all tourism related visits. While we expect occupancy rates to begin improving once the economy is open for business again, we do not expect our international visits to return for some time.

Our forecast for TOT revenues is a glimpse into the negative fiscal impact our reliance on a tourism based economy has on our budget, especially when you consider this occurring during a crucial time of year when tourist visits are at their highest levels for the season. We forecast a TOT revenue loss of \$1,511,000, of which \$1,217,000 is the GF’s loss of discretionary spending resources and the remaining \$294,000 impacts the funding of paramedics.

We estimate the quarter ended March 31, 2020 at 15% less than normal and the June 30, 2020 quarter as a complete 100% loss. Overall, this aggregates to lost revenue of \$930,000 for FY 2019-20. ***We should anticipate \$930,000 less in GF carryover to balance against budget deficits in future years.*** Assuming the shelter in place order is gradually lifted starting July 1 and businesses can once again resume operations, we estimate the quarter ending September 30 at 40% of normal and the following quarter at 60%. We do not expect a return to normal revenue trends until the last quarter of FY 2020-21.





* Projected ** Budgeted

Court Fines and Penalties

Fines and penalties are collected by the Superior Court and then remitted to the County. Most collections are further remitted to the State, but the County keeps a portion as discretionary revenue. We expect the shelter in place orders are limiting situations giving rise to fines and penalties as well as collection difficulties. Our forecast has GF fines and penalties at 17.78% less next year.

Interest Earnings

Pooled interest rates are declining as the Federal Reserve lowered its lending rate from a range of 1.5% to 1.75% down to a range of 1% to 1.25% on March 3 and then on March 15 reduced it further to a range of 0% to 0.25%. Average daily cash balances in the General Fund are also expected to decline. Together, we forecast interest revenues to be about 9% less next year.

Some Thoughts about Budget Strategies when Resources Decline

The General Fund deficit for FY 2020-21, assuming no policy strategies are used to limit spending, may be between \$5 million to \$7 million, because:

- Losing \$971,000 of discretionary revenues
- Higher salary costs from more positions being filled at greater compensation levels than the prior year
- Higher pension costs
- Increasing vendor costs

³ Includes all TOT sources: 10% GF Discretionary, 2% Paramedics, 1% Tourism

Some policy strategies the budget team is considering include:

- Continue policy of producing more accurate budget estimates.
- Avoiding across-the-board reductions. Reductions should be on a case-by-case basis with an emphasis on using GF discretionary revenues to pay for high priority programs and services.
- Avoid back-filling state and federal programs that lose funding with GF discretionary dollars.
- If service reductions are necessary, focus on preserving the quality of service even if quantity is limited.
- Hiring into vacant positions requires CAO approval before recruitment efforts begin.
- Avoid implementing new programs not fully operational and not fully revenue offset/neutral.
- Delay procurement of nonessential vendor services and equipment.
- Spend down reserves to avoid budget cuts.

We are looking forward on the calendar at these key dates that are rapidly approaching:

- May 22 – Finalize base budget and budget instructions to departments
- May 19 and June 16 – Budget updates for the Board
- June 1 - 19 – Budget kick-off with departments and departments make budget proposals



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: Public Works and IT

TIME REQUIRED 20 minutes

SUBJECT Civic Center Update

**PERSONS
APPEARING
BEFORE THE
BOARD**

Tony Dublino, Director of Public Works; Nate Greenberg, IT Director

AGENDA DESCRIPTION:

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

Weekly update on the County's Civic Center project at 1290 Tavern Road, and efforts to transition from other Mammoth locations into the Civic Center as of June 1, 2020.

RECOMMENDED ACTION:

None; Informational only.

FISCAL IMPACT:

None.

CONTACT NAME: Tony Dublino

PHONE/EMAIL: 760.932.5459 / tdublino@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
4/30/2020 11:29 AM	County Administrative Office	Yes
4/29/2020 10:07 AM	County Counsel	Yes
4/27/2020 12:33 PM	Finance	Yes



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

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): Steve Barwick, Stacey Simon, 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). 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 5, 2020

TIME REQUIRED

SUBJECT Closed Session - Public Employment

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

PUBLIC EMPLOYEE PERFORMANCE EVALUATION. Government Code section 54957. Title: County Administrative Officer.

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 5, 2020

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: two.

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
4/30/2020 11:29 AM	County Administrative Office	Yes
4/29/2020 10:06 AM	County Counsel	Yes
4/29/2020 11:02 AM	Finance	Yes



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 5, 2020

Departments: CAO

TIME REQUIRED

**PERSONS
APPEARING
BEFORE THE
BOARD**

Bob Lawton, Acting CAO

SUBJECT COVID-19 (Coronavirus) Update

AGENDA DESCRIPTION:

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

An opportunity for Mono County Departments and stakeholders to share Coronavirus-related issues with the Board, to include, but not limited to, an update from Unified Command and the branches of crisis response such as the Public Health Department, Operations /Emergency Services, Community Support, Communications / Public Information, Economic Recovery, and Recreation. Additional specific topics include, but are not limited to: (1) The path forward - opening Mono County; (2) Letter to Governor regarding a careful and phased reopening plan that takes into account the unique circumstances of different regions of the State and the impacts of a prolonged shutdown (samples attached); and (3) County road operations/openings in light of COVID-19.

RECOMMENDED ACTION:

Direct staff to draft a letter to Governor to be presented to the full Board for consideration at a subsequent meeting or approve sample letter(s) provided with this item, as drafted or as modified by the Board, and direct staff to finalize and send. Provide any desired direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Scheereen Dedman

PHONE/EMAIL: 7609325538 / sdedman@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download

[Sample Draft Letter to Governor Newsom](#)

[Additional Sample Letter to Governor Newsom](#)

History

Time	Who	Approval
4/30/2020 2:38 PM	County Administrative Office	Yes
4/30/2020 12:10 PM	County Counsel	Yes
4/30/2020 12:29 PM	Finance	Yes

April 2X, 2020

The Honorable Gavin Newsom Governor
State of California
State Capitol
Sacramento, CA 94814

Governor Newsom:

There is no denying that COVID-19 has significantly affected life around the globe. With more than 35,000 confirmed cases in California alone, we know that this virus will have lasting impacts not only on the individuals directly affected, but also on our society as a whole. Further, we have seen just how truly vital California's quick action in issuing Stay-at-Home orders and instituting social distancing measures was for flattening the curve in our great state.

The early and thoughtful response in our six rural counties has been exemplary. Our infection rate has remained low, at 66 total cases in our six counties, which have a combined population of approximately 500,000 people. 44 of those individuals have fully recovered. As of April 17th, our six counties had no confirmed COVID-19 patients in the ICU. Additionally, acute hospital admissions are down in our region. For example, at Adventist-Rideout in Marysville, acute hospital admissions are down approximately 40%.

In addition to the extraordinary efforts our residents have taken to maintain social distancing and flatten the curve, our region has worked with FEMA and the National Guard to proactively prepare for a worst-case scenario. The Enloe Rehabilitation Center has been outfitted with 125 field hospital beds and supplies to treat patients, if necessary. In the Yuba-Sutter area, approximately 350 surge beds have been identified locally through collaborative partnerships between public sectors and healthcare facilities.

At this point, given the COVID-19 numbers locally — and our enhanced healthcare capacity — we ask you to allow our counties to exercise local authority to implement a careful and phased reopening of our local economies.

We've asked a great deal of our residents in the past month, and they have risen to the challenge. Now we must move to the next phase, which is economic recovery. As you know, more than 2.5 million Californians have filed for unemployment over the past month. Some are predicting a statewide unemployment rate near 20% within the next month.

The public health stakes are high too. We know that prolonged recessions cause dire public health issues of their own. The indirect impacts of this virus can cause a higher risk of heart disease, acute sleep deprivation, depression, decreased response to vaccines and an increase in smoking and drinking alcohol.

We believe that the local public health data, in addition to our area's ability to continue monitoring cases, should allow our counties to soon begin a science-based, thoughtful reopening of our economy, consistent with national guidelines, which would allow our residents to get back to work.

We appreciate your consideration of our request to reopen the economies in our six counties under local orders, developed in concurrence with local county health officials.

Thank you for your consideration of our request.

Sincerely,

JAMES GALLAGHER
Assemblyman, 3rd District

JIM NIELSEN
Senator, 4th District

RON SULLENGER
Chair
Sutter County Board of Supervisors

DOUG LOFTON
Chair
Yuba County Board of Supervisors

STEVE LAMBERT
Chair
Butte County Board of Supervisors

DENISE CARTER
Chair
Colusa County Board of Supervisors

LEIGH MC DANIEL
Chair
Glenn County Board of Supervisors

BOB WILLIAMS
Chair
Tehama County Board of Supervisors

SHON HARRIS
Mayor
City of Yuba City

RICKY SAMAYOA
Mayor
City of Marysville

ANN SCHWAB
Mayor
City of Chico

LAKHVIR GHAG
Mayor
City of Live Oak

RICK WEST
Mayor
City of Wheatland

BRUCE JOHNSON
Mayor
City of Gridley

JAMES "BO" SHEPPARD
Mayor
City of Biggs

CHUCK REYNOLDS
Mayor
City of Oroville

GREG BOLIN
Mayor
Town of Paradise

JAMES PASCHALL, SR
Mayor
City of Orland

KERRI WARREN
Mayor
City of Willows

DANIELE EYESTONE
Mayor
City of Red Bluff

DOUG HATLEY
Mayor
City of Corning

ROBERT MITCHELL
Mayor
City of Tehama

JOSH HILL
Mayor
City of Colusa

County of Lassen
ADMINISTRATIVE SERVICES



CHRIS GALLAGHER

District 1

DAVID TEETER

District 2

JEFF HEMPHILL

District 3

AARON ALBAUGH

District 4

TOM HAMMOND

District 5

Richard Egan
County Administrative Officer
email: coadmin@co.lassen.ca.us

County Administration Office
221 S. Roop Street, Suite 4
Susanville, CA 96130
Phone: 530-251-8333
Fax: 530-251-2663

April 29, 2020

VIA EMAIL

Dr. Sonia Y Angell
State Public Health Officer and Director
California Department of Public Health
PO Box 997377, MS0500
Sacramento, CA 95899

Honorable Gavin Newsom
State of California
State Capitol
Sacramento, CA 95814

Dear Dr. Angell and Governor Newsom:

On behalf of the County of Lassen, I write to respectfully request you immediately amend the "Order of the State Public Health Officer" dated March 19, 2020:

- To remove or modify the Order's "stay-at-home" restriction to provide freedom to Californians to open their businesses, return to work, shop locally, and gather while obeying social-distancing guidelines.

The Order of March 19, 2020, said, "[the State Health Officer] may designate additional sectors as critical in order to protect the health and safety and well-being of all Californians." That, in combination with Californians practicing social distancing guidelines, is proving its effectiveness in "bending the curve, and disrupting the spread of the virus" in California and Lassen County.

After six weeks of successful social distancing and adherence to the Order, patience is wearing thin throughout our community. Small businesses and their patrons are worried that they will not be able to reopen in time to salvage their livelihood. The Order's restrictions on business and commerce is the cause of turbulence, a growing strain and stress that the County wishes to address.

Please consider immediately amending your Order to allow for furloughed Californians and businesses in Lassen County to return to work, where appropriate, and partake in local services and activities. The reward outweighs the challenge. While businesses would be faced with modifying their business operations to comply with social distancing guidance, I would expect that opening up services, commerce and jobs would return some normalcy and contentment during these most uncertain times.

Lassen County's COVID-19 Incident Command and Lassen County's Health Officer Dr. Korver have submitted a recovery plan for reopening services to you for your review and approval. His request and summary of Lassen's recovery plan is attached. I hope that you will support this request, the County's plan, and issue a modified Order.

Sincerely,

A handwritten signature in blue ink, appearing to read "Richard Egan".

RICHARD EGAN, County Administrative Officer

CC: Assemblywoman Megan Dahle
Senator Brian Dahle
Lassen County Board of Supervisors
City of Susanville City Council
Dr. Kenneth Korver, Lassen County Health Officer



LASSEN COUNTY

Kenneth G Korver, M.D. Public Health Officer

- HSS Administration**
- Public Guardian**
336 Alexander Avenue
Susanville, CA 96130
(530) 251-8128
- Grant and Loans Division**
1445 Paul Bunyan Road
Susanville, CA 96130
(530) 251-8309
- Behavioral Health**
555 Hospital Lane
Susanville, CA 96130
(530) 251-8108/8112
- Chestnut Annex**
1400-A & B Chestnut Street
Susanville, CA 96130
(530) 251-8112
- Patients' Rights Advocate**
336 Alexander Avenue
Susanville, CA 96130
(530) 251-8322
- Public Health**
1445 Paul Bunyan Road
Susanville, CA 96130
(530) 251-8183
- Environmental Health**
1445 Paul Bunyan Road
Susanville, CA 96130
(530) 251-8183
- Community Social Services**
336 Alexander Avenue
Susanville, CA 96130
- LassenWORKS
Business & Career Network**
PO Box 1359
1616 Chestnut Street
Susanville, CA 96130
(530) 251-8152
- Child & Family Services**
1600 Chestnut Street
Susanville, CA 96130
(530) 251-8277
- Adult Services**
PO Box 429
1445 Paul Bunyan Road
Susanville, CA 96130
(530) 251-8158
- HSS Fiscal**
PO Box 1180
Susanville, CA 96130
(530)251-2614

Date: April 28, 2020

To: Sonia Y. Angell, MD, MPH
California State Public Health Officer

The Honorable Gavin Newsom
Governor, State of California

From: Kenneth Korver, MD
Lassen County Health Officer

Re: Lassen County Request for Approval of Recovery Plan

Lassen County and our community partners have come together to establish an economic and societal recovery plan for reopening services and activities that were closed during the COVID-19 pandemic response or had greatly reduced services and activities. We are requesting your approval so that we may proceed with a thoughtful Countywide opening.

Our local Plan is based Governor Newsom's "California's Roadmap to Modify the Stay-at-Home Order", released on April 28, 2020. We also relied on your March 19, 2020, "Order of the Health Officer" directive for clarification on identifying the critical infrastructure during COVID-19 as referenced in your health order.

The Lassen County Plan is our roadmap toward local community economic and social vitality. Our Plan identifies the steps necessary to continue to limit the spread of COVID-19 disease; however, allows for regression to a prior phase should a spike in community transmission of COVID-19 occur. We recognize that state, federal, regional, and local support and personal responsibility is critical for this Plan to work.

BACKGROUND

Lassen County responded early on to the unprecedented potential that the impact of COVID-19 may have on our community members. On March 1, 2020, we initiated our Public Health Emergency Preparedness Department Operations Center.

In response to the Governor's modeling projecting a 56% COVID-19 transmission throughout California, we opened a multiagency Joint Unified Incident Command (IC) on March 26, 2020. The IC worked diligently to prepare plans to ensure that we could mobilize an aggressive response to a COVID-19 surge if needed. We continue to operate under the Joint IC.

Lassen County tested the first person exhibiting COVID-19 symptoms on March 3, 2020. The test results were negative. To date, we have tested 121. The results of these tests have all been negative. Despite having three prisons and an army base in our county, along with Hwy 36 which runs through our city center, we continue to have zero positive known cases of Coronavirus in Lassen County.

However, the economic and societal affects have been devastating to an already economically depressed rural area. Our law enforcement and first responders are facing more domestic violence calls and our social workers have great concern for our children living in unstable homes. Since these children are not able to go to school, they are not being seen by mandatory reporters.

Below you will find a timeline of our efforts to date. Following the timeline is a summary of our recovery plan for your review and approval.

LASSEN COUNTY TIMELINE

- Opened Public Health Department Emergency Preparedness Department Operations Center (DOC), March 1, 2020
- Opened Joint Information Center (JIC), March 5, 2020
- Opened Emergency Operations Center (EOC), March 19, 2020
- Declaration of Local Health Emergency, No. 2020-01, March 20, 2020
- Proclamation of Local Emergency No. 2020-01, March 20, 2020
- Opened Joint Unified Incident Command Structure (IC) to coordinate the local response to the COVID-19 pandemic. Our multi-agency response includes leadership from state, federal, and local organizations, March 26, 2020.

SUMMARY OF LASSEN COUNTY RECOVERY PLAN

Phase One

I. Individual Actions

We ask that each resident of Lassen County make informed decisions and take the necessary steps to keep yourself and your family healthy throughout the duration of this pandemic including:

- **Anyone who is feeling ill should stay home**

- **Continue social distancing** – When in public, maximize physical distance from others (at least six feet).
- **Maintain good hygiene practices** – Washing hands, use hand sanitizer, cleaning frequently touched surfaces, covering coughs & sneezes, consider wearing a face mask in public.
- **Social Settings** – Limit social gatherings to 10 people or less.
- **Vulnerable (high risk) individuals** – Our Plan calls for high risk individuals to stay at home. Households with vulnerable members should be aware that other members of the household may increase risk of transmission if resuming normal activities. Precautions should be taken to protect the vulnerable household members.
- **Non-essential travel is discouraged at this time.**
- **Resources:**
 - Lassen County Public Health, (530) 251-8183
 - COVID-19 Call Center, (530) 251-8100
 - www.LassenCares.org
 - LassenCares Facebook Page

II. Work and Business

- **We are asking that businesses provide appropriate physical distancing measures, and ensure sick employees do not come to work. Steps may include:**
 - Meeting rooms, break rooms and other common areas should be limited in capacity to provide physical distancing between employees and customers.
 - If you are a medium to large employer, return employees back to work in phases, rather than all at once. This will maintain physical distancing in the workplace.
 - Protection and accommodations should be provided to employees who are high risk for COVID-19.
 - Clean frequently touched surfaces.
 - Ensure sick employees remain at home or go home immediately if they become ill at work.
- **Owners and operators of businesses that have close contact services such as salons, barbers, bars, gyms, and offices are encouraged to limit the number of staff and clients in the building at any given time. Steps may include:**
 - Social Distancing
 - Optimally less than 10 people in a small store or office. Social distancing should be maintained as much as possible to limit the number of exposures.

- For example a salon has 10 chairs or booths, consider opening only 5 at one time and seating clients at every other chair/booth to allow for physical distancing.
 - Provide as many services as feasible with limited contact for example:
 - Online orders with in store pickup
 - Limiting number of clients in a lobby or waiting area
 - Staggering appointments
 - Clean frequently touched surfaces.
- **Restaurant dine in options.**
 - Tables must allow for appropriate physical distancing.
 - Take out options should continue to be promoted.
 - Frequent cleaning and sanitation must occur.
- **Outdoor recreation**
 - Physical distancing should be promoted and maintained.
 - If equipment is provided it should be cleaned after use (example: golf course providing golf clubs or golf carts)
- **Resources:**
 - Lassen County Environmental Health, (530) 251-8528
 - www.LassenCares.org
 - LassenCares Facebook Page

III. Mitigation, Evaluation, and Monitoring

- **Mass COVID-19 Testing**
 - Expand testing as testing capacity increases to be able provide testing to the lowest priority including community-based testing of all low-risk symptomatic persons and surveillance testing of asymptomatic persons.
 - Support a state-provided COVID-19 testing facility in Lassen County based on the determination that Lassen County is a “testing desert” with no testing facilities located within 60 miles of City of Susanville.
- **The local officials will evaluate the COVID-19 recovery response and modify the plan as follows:**
 - Local healthcare facilities will continue to provide a minimum of at least weekly situation reports
 - Local and regional testing will be monitored

- Case investigation and contact tracing will be conducted as needed
 - Coroner reports will be reviewed
- **If Lassen County receives a positive COVID-19 case, targeted mitigation measures will be initiated as determined by the EOC. This could include one or more of the following:**
 - Increased monitoring of exposed contacts
 - Stricter quarantine of contacts
 - Increased recommended use of PPE
 - Recommended reduction in worksite staff
 - Sanitation of a specific facility
 - Closure or partial closure of a specific facility
 - Recommended reduction in social gatherings
 - Return to takeout only options for restaurants
 - Cancellation of elective procedures
- **If the increase in spread of illness is significant, the public will be asked to return to stricter protocols.**

Phase Two

- **If Lassen County maintains zero positive COVID-19 cases or no significant increase in cases with no negative impact on capacity response, consider a further decrease in the recommended restrictions.**
- **If Lassen County receives a positive COVID-19 case or a significant increase in cases occur, targeted mitigation measures will be employed as determined by the EOC as stated above under Phase One.**
- **If the increase in spread of illness is significant, the public will be asked to return to stricter protocols.**

Phase Three

- **If Lassen County maintains zero positive COVID-19 cases or no significant increase in cases with no negative impact on capacity response, consider a further decrease in the recommended restrictions.**
- **If Lassen County maintains zero positive COVID-19 cases or no significant increase in cases with no negative impact on capacity response, consider a**

further decrease in the recommended restrictions as stated above under Phase One.

- **If the increase in spread of illness is significant, the public will be asked to return to stricter protocols.**

FINAL PHASE

- **Transition to public health surveillance monitoring of infectious diseases, including prevalence and mitigation activities for influenza and coronavirus type illnesses.**

In closing, I am pleased to report that our region including Alpine, Lassen, Modoc, Plumas, Sierra, and Siskiyou counties have collectively less than five confirmed cases. I believe that the success we have had in Lassen County is because we followed the social distancing guidelines provided by the California Department of Public Health and the Centers for Disease Control and Prevention. I would like to commend the citizens of Lassen County for their diligence in keeping our health and safety first and foremost.

Given that Lassen County has zero positive cases over the past eight weeks, and our high level of COVID-19 emergency preparedness, I am respectfully requesting your approval of our comprehensive recovery plan.

Sincerely,

A handwritten signature in blue ink that reads "Ken Korver MD". The signature is written in a cursive style.

Kenneth Korver, MD
Lassen County Health Officer

Attachments

- Lassen COVID-19 Incident Action Plan
- Lassen County Recovery Plan

INCIDENT ACTION PLAN

LASSEN COVID-19

April 27—May 4, 2020



PublicHealth

**LASSEN COUNTY
SHERIFF'S OFFICE**

INCIDENT OBJECTIVES (ICS 202)

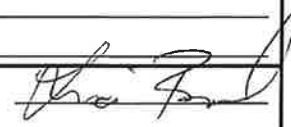
1. Incident Name: LASSEN COVID-19	2. Operational Period: Date From: 4/24/2020 Time From: 0800	Date To: 4/27/2020 Time To: 0800													
3. Objective(s): Provide for public and responder safety, security, and accountability through the implementation of federal, state, local and agency COVID-19 directives, guidelines and recommendations. Maintain and update as necessary; PUI protocols, training plans, and implementation strategies for staff and surge staff. Identify and implement community and public health mitigation measures. Keep the public, staff and elected officials informed through the timely development and distribution of COVID-19 information. Maintain protocols for contact and case investigations / management. Maintain strategies and communications to support health care providers and facilities. Identify and manage available resources needed to support outbreak intervention. Support public needs by maintaining continuity of essential operations at local, county, state, federal, agency, business and community levels. Coordinate with state, federal, and local correctional facilities to develop and implement mitigation and care strategies for the employees and the incarcerated population. Employ multi-jurisdictional decision-making in the context of federal, state and local laws and regulations. Develop and prepare to implement a recovery plan specific to needs for assistance with incident expenses. Implement and maintain a common reporting process to track incident expenditures.															
4. Operational Period Command Emphasis: CNG meeting held Mondays at 0930 at Jensen Hall, Susanville CA; Briefings as needed.															
General Situational Awareness Maintain situational awareness by attending/monitoring CDC, CALOES and CDPH conference/information for duration of incident. Maintain communications with EOC. Follow chain of command.															
5. Site Safety Plan Required? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Approved Site Safety Plan(s) Located at:															
6. Incident Action Plan (the items checked below are included in this Incident Action Plan): <table style="width: 100%; border: none;"> <tr> <td><input checked="" type="checkbox"/> ICS 202</td> <td><input type="checkbox"/> ICS 206</td> <td rowspan="6" style="vertical-align: top;"> Other Attachments: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ </td> </tr> <tr> <td><input checked="" type="checkbox"/> ICS 203</td> <td><input checked="" type="checkbox"/> ICS 207</td> </tr> <tr> <td><input checked="" type="checkbox"/> ICS 204</td> <td><input checked="" type="checkbox"/> ICS 208</td> </tr> <tr> <td><input type="checkbox"/> ICS 205</td> <td><input type="checkbox"/> Map/Chart</td> </tr> <tr> <td><input type="checkbox"/> ICS 205A</td> <td><input type="checkbox"/> Weather Forecast/Tides/Currents</td> </tr> <tr> <td colspan="2"></td> </tr> </table>			<input checked="" type="checkbox"/> ICS 202	<input type="checkbox"/> ICS 206	Other Attachments: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____	<input checked="" type="checkbox"/> ICS 203	<input checked="" type="checkbox"/> ICS 207	<input checked="" type="checkbox"/> ICS 204	<input checked="" type="checkbox"/> ICS 208	<input type="checkbox"/> ICS 205	<input type="checkbox"/> Map/Chart	<input type="checkbox"/> ICS 205A	<input type="checkbox"/> Weather Forecast/Tides/Currents		
<input checked="" type="checkbox"/> ICS 202	<input type="checkbox"/> ICS 206	Other Attachments: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____													
<input checked="" type="checkbox"/> ICS 203	<input checked="" type="checkbox"/> ICS 207														
<input checked="" type="checkbox"/> ICS 204	<input checked="" type="checkbox"/> ICS 208														
<input type="checkbox"/> ICS 205	<input type="checkbox"/> Map/Chart														
<input type="checkbox"/> ICS 205A	<input type="checkbox"/> Weather Forecast/Tides/Currents														
7. Prepared by: Name: LISA BERNARD Position/Title: PSC Signature: _____															
8. Approved by Incident Commander: Name: <i>Dean Grayson</i> Signature: <i>[Signature]</i>															
ICS 202	IAP Page _____	Date/Time: 4/29/20													

ORGANIZATION ASSIGNMENT LIST ICS-203 1/82		1. INCIDENT NAME LASSEN COVID-19	2. DATE PREPARED 4/29/20	3. TIME PREPARED 1800																																																									
5. INCIDENT COMMANDER AND STAFF POSITION NAME INCIDENT COMMANDER B. LONGO/D. GROWDON DEPUTY SAFETY OFFICER T. POOR INFORMATION OFFICER R. EGAN/ J. VIAL LIAISON OFFICER T. SHAW		4. OPERATIONAL PERIOD (DATE/TIME) April 27, 2020 0800 to May 4, 2020 0800																																																											
6. AGENCY REPRESENTATIVES <table border="1"> <thead> <tr> <th>AGENCY</th> <th>NAME</th> </tr> </thead> <tbody> <tr> <td>EOC</td> <td>SILAS ROJAS</td> </tr> <tr> <td>EOC</td> <td>JIM URUBURU</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </tbody> </table>		AGENCY	NAME	EOC	SILAS ROJAS	EOC	JIM URUBURU							9. OPERATIONS SECTION CHIEF CYNTHIA RASCHEIN DEPUTY JAMES MOORE a. MEDICAL BRANCH - DIVISIONS/GROUPS BRANCH DIRECTOR HELEN MAY DEPUTY CHRISTI MYERS <table border="1"> <thead> <tr> <th>DIVISION/GROUP</th> <th>Ongoing</th> <th>DEBBIE PERKINS</th> </tr> </thead> <tbody> <tr> <td></td> <td>Intake</td> <td>DEBBIE PERKINS</td> </tr> <tr> <td></td> <td>Safety</td> <td>JOEL EHRlich</td> </tr> <tr> <td></td> <td>MCM</td> <td>MIRIAM LAVACOT</td> </tr> </tbody> </table> b. COMMUNITY BRANCH - DIVISIONS/GROUPS BRANCH DIRECTOR SARA CHANDLER DEPUTY NIKI JARRELL <table border="1"> <thead> <tr> <th>DIVISION/GROUP</th> <th>Service</th> <th>BECKY TERWILLIGER</th> </tr> </thead> <tbody> <tr> <td></td> <td>Elderly</td> <td>RONDA HALL</td> </tr> <tr> <td></td> <td>Schools</td> <td>MICHELLE GODMAN</td> </tr> <tr> <td></td> <td>Business</td> <td>NIKI JARRELL</td> </tr> <tr> <td></td> <td>Church</td> <td>RICH FLOYD</td> </tr> <tr> <td></td> <td>Recovery</td> <td>G. SAEF/STEFANO RICHICHI</td> </tr> </tbody> </table> c. LAW ENFORCEMENT BRANCH DIRECTOR M. CARNEY DEPUTY D. WOGINRICH <table border="1"> <thead> <tr> <th>DIVISION/GROUP</th> <th>Dispatch</th> <th>MICHELLE WOLF</th> </tr> </thead> <tbody> <tr> <td></td> <td>Gen. LE</td> <td>DUSTIN RUSSELL</td> </tr> <tr> <td></td> <td>Custody</td> <td>JOHN MCGARVA</td> </tr> <tr> <td></td> <td>Civil Unrest</td> <td>RYAN COCHRAN</td> </tr> <tr> <td></td> <td>Coroner</td> <td>CHRIS MCNALLY</td> </tr> </tbody> </table> d. NEW BRANCH BRANCH DIRECTOR DEPUTY			DIVISION/GROUP	Ongoing	DEBBIE PERKINS		Intake	DEBBIE PERKINS		Safety	JOEL EHRlich		MCM	MIRIAM LAVACOT	DIVISION/GROUP	Service	BECKY TERWILLIGER		Elderly	RONDA HALL		Schools	MICHELLE GODMAN		Business	NIKI JARRELL		Church	RICH FLOYD		Recovery	G. SAEF/STEFANO RICHICHI	DIVISION/GROUP	Dispatch	MICHELLE WOLF		Gen. LE	DUSTIN RUSSELL		Custody	JOHN MCGARVA		Civil Unrest	RYAN COCHRAN		Coroner	CHRIS MCNALLY
AGENCY	NAME																																																												
EOC	SILAS ROJAS																																																												
EOC	JIM URUBURU																																																												
DIVISION/GROUP	Ongoing	DEBBIE PERKINS																																																											
	Intake	DEBBIE PERKINS																																																											
	Safety	JOEL EHRlich																																																											
	MCM	MIRIAM LAVACOT																																																											
DIVISION/GROUP	Service	BECKY TERWILLIGER																																																											
	Elderly	RONDA HALL																																																											
	Schools	MICHELLE GODMAN																																																											
	Business	NIKI JARRELL																																																											
	Church	RICH FLOYD																																																											
	Recovery	G. SAEF/STEFANO RICHICHI																																																											
DIVISION/GROUP	Dispatch	MICHELLE WOLF																																																											
	Gen. LE	DUSTIN RUSSELL																																																											
	Custody	JOHN MCGARVA																																																											
	Civil Unrest	RYAN COCHRAN																																																											
	Coroner	CHRIS MCNALLY																																																											
7. PLANNING SECTION CHIEF LISA BERNARD DEPUTY RESOURCES UNIT DOCUMENTATION UNIT DEMOBILIZATION UNIT TECHNICAL SPECIALISTS		10. FINANCE SECTION CHIEF YVONNE SMITH DEPUTY GINA MINEAU TIME UNIT PROCUREMENT UNIT COMPENSATION/CLAIMS UNIT COST UNIT SUE BARDOUSKI																																																											
8. LOGISTICS SECTION CHIEF MARYANN KIAR DEPUTY a. SUPPORT BRANCH DIRECTOR TEAL HANLON SUPPLY UNIT FACILITIES UNIT GROUND SUPPORT UNIT b. SERVICE BRANCH DIRECTOR B. HANDSCHUMAKER COMMUNICATIONS UNIT JENA ROOF MEDICAL UNIT FOOD UNIT		8. PREPARED BY (RESOURCES UNIT) LISA BERNARD <small>7540-130-0284</small>																																																											
203 ICS 1/82																																																													

ASSIGNMENT LIST (ICS 204)

1. Incident Name: LASSEN COVID-19		2. Operational Period: Date From: 04/27/2020 Date To: 05/04/2020 Time From: 0800 hrs. Time To: 0800 hrs.		3. Branch: LE Division: OPERATIONS Group: GENERAL LE Staging Area:
4. Operations Personnel: <u>Name</u> <u>Contact Number(s)</u>				
Operations Section Chief: CYNTHIA RASCHEIN				
Branch Director: MIKE CARYNEY				
Division/Group Supervisor: DUSTIN RUSSELL				
5. Resources Assigned:			Reporting Location, Special Equipment and Supplies, Remarks, Notes, Information	
Resource Identifier	Leader	# of Persons		Contact (e.g., phone, pager, radio frequency, etc.)
Asst. Group Supervisor	Sgt. Ryan Ruano			
Susanville PD	On Duty SGT			
Susanville CHP	On Duty SGT			
Cal-Fire LE	Chris Christopherson			
USFS LE	Cpt. Adam Hill			
BLM LE	Rngr. Darrin Von-Helf			
Dept. Fish & Wildlife	Lt. Kyle Kroll			
6. Work Assignments:				
<ul style="list-style-type: none"> -Maintain in contact and communication with resources of allied law enforcement agencies. -Provide 24-hour patrol coverage for Lassen County. -Establish a plan for continuing day to day ops based on directives in Sheriff's Office IAP. -Determine if a response should be made within COVID-19 response guidelines. <ul style="list-style-type: none"> -If no, handle the call via telephone -If yes, ask COVID-19 screening questions to determine what level of PPE should be worn and follow COVID-19 preventative measures. -Separate work stations to accommodate social distancing guidelines. -If feasible, only report to one work station and not multiple sites (i.e. sub-stations, detectives' office, YSO office, etc.). -Disinfect work stations and common areas after every shift. 				
7. Special Instructions:				
<ul style="list-style-type: none"> -Follow agency or department guidelines for exposure reporting and response to calls. -Physical response determined by COVID-19 guidelines. -In an event of an agency assist, contact on-duty Sergeant of the jurisdiction you are responding to with any questions, if needed. 				
8. Communications (radio and/or phone contact numbers needed for this assignment):				
Name/Function	Primary Contact: indicate cell, pager, or radio (frequency/system/channel)			
Lassen County / Repeaters	Susanville, Shaffer, Fredonyer, Hamilton, Blacks, W. Prospect, Widow, 7 Lakes, Likely.			
/				
/				
/				
9. Prepared by: Name: Dustin Russell Position/Title: Sergeant Signature:				
ICS 204	IAP Page _____	Date/Time: 04/27/2020 - 0800 hrs.		


ASSIGNMENT LIST (ICS 204)

1. Incident Name: LASSEN COVID-19		2. Operational Period: Date From: 4-27-20 Date To: 5-4-20 Time From: 0800 Time To: 0800		3. Branch: LE Division: OPERATIONS Group: CUSTODY Staging Area: JAIL
4. Operations Personnel: <u>Name</u> <u>Contact Number(s)</u>				
Operations Section Chief: <u>CYNTHIA RASCHEIN</u>				
Branch Director: <u>MIKE CARNEY</u>				
Division/Group Supervisor: <u>JOHN McGARVA</u>				
5. Resources Assigned:			Reporting Location, Special Equipment and Supplies, Remarks, Notes, Information	
Resource Identifier	Leader	# of Persons		Contact (e.g., phone, pager, radio frequency, etc.)
SHERIFF-JAIL	SGT. AMY FOSTER	31		
PROBATION	D/C SARA GOULD	3		
CDCR HDSP	LT. MATT DEFOREST	10-12		
PROBATION ALT.	SPO M. PATTERSON	N/A		
CDCR CCC	AW GEORGE HARRISON	5-10		
SHERIFF-JAIL ANNEX	SGT. CHRIS MOBERG	13		
6. Work Assignments:				
Amend Jail IAP for modifications to quarantine protocols and housing (if necessary)				
Jail Annex will continue to be used for new bookings and housing for 14 day isolation period. Sgt. Moberg assigned as team leader for Jail Annex. He has 13 people assigned to him. Staffing at both facility continue at minimum levels. Staffing plans have been developed for May.				
Jail will continue to evaluate inmate for EM/Pre-Trial release to mitigate population levels.				
In response to the Executive Order issued by Governor Newsom on April 16, 2020 (N-52-20), we are revising our procedures regarding live scans.				
Beginning 4/23/2020 the Jail began allowing screened, non-contact religious provider visits. Sanitation protocols will be implemented between visitors.				
7. Special Instructions:				
FOLLOW AGENCY GUIDELINES FOR EXPOSURE REPORTING AND RESPONSE				
8. Communications (radio and/or phone contact numbers needed for this assignment):				
Name/Function		Primary Contact: indicate cell, pager, or radio (frequency/system/channel)		
/		/		
/		/		
/		/		
/		/		
9. Prepared by: Name: <u>John McGarva</u> Position/Title: <u>Lieutenant/Group Sup.</u> Signature: 				
ICS 204	IAP Page <u> </u>	Date/Time: <u>4-24-20 @ 1700 hours</u>		

ASSIGNMENT LIST (ICS 204)

1. Incident Name: LASSEN COVID-19		2. Operational Period: Date From: 4/27/2020 Date To: 5/4/2020 Time From: 0800 Time To: 0800		3. Branch: LE Division: OPERATIONS Group: CIVIL UNREST Staging Area: TBD
4. Operations Personnel: <u>Name</u> <u>Contact Number(s)</u>				
Operations Section Chief: <u>CYNTHIA RASCHEIN</u>				
Branch Director: <u>MIKE CARNEY</u>				
Division/Group Supervisor: <u>CAPTAIN RYAN COCHRAN</u>				
5. Resources Assigned:			Reporting Location, Special Equipment and Supplies, Remarks, Notes, Information	
Resource Identifier	Leader	# of Persons		Contact (e.g., phone, pager, radio frequency, etc.)
Asst. Group Supervisor	Sgt. Allen Sobol			
Susanville area CHP	Capt. Sarah Richards			
US Forest Service LE	Capt. Adam Hill			
CDCR	Lt. Matt Deforest			
CDCR Parole	William Harrison			
BLM LE	Darrin Von Helf			
6. Work Assignments:				
<ul style="list-style-type: none"> -Civil Unrest City of Susanville - Initial response SPD. Secondary response LCSO/CHP/BLM/USFS/CDCR -Civil Unrest County of Lassen - Initial response LCSO. Secondary response SPD/CHP/BLM/USFS/CDCR -Establish Perimeter - Incident Commander/Command Post upwind from scene / Respond tactical dispatcher -Establish inner/outer perimeter team(s) - Establish arrest react team(s) -Prepare and/or consider usage of riot gear / K9 Teams / chemical munitions / transport vehicles for arrestees -Recall of respective agency personnel for on-scene personnel relief -Consider usage of Drones by LCSO for surveillance purposes -Physical barriers - County/City Road Departments -Lighting considerations during hours of darkness / Portable lighting equipment from Rental Guys 				
7. Special Instructions:				
<p>Follow agency or department policy and guidelines regarding demonstrations, civil unrest and use of force. Riot Gear/Armored vehicles/Drones available at LCSO. CLEMARS/CAL LAW radio frequency will be used by on scene personnel. Briefings will be held at the Susanville Police Department. Rally point will be dependent on location and circumstances.</p>				
8. Communications (radio and/or phone contact numbers needed for this assignment):				
<u>Name/Function</u>		<u>Primary Contact: indicate cell, pager, or radio (frequency/system/channel)</u>		
CLEMARS / CAL LAW		Primary Radio Frequency		
/		/		
/		/		
/		/		
9. Prepared by: Name: <u>Captain Ryan Cochran</u> Position/Title: <u>Division Supervisor</u> Signature:				
ICS 204	IAP Page <u> </u>	Date/Time: <u>4/24/2020</u>		

ASSIGNMENT LIST (ICS 204)

1. Incident Name: COVID 19 Coroner's Response		2. Operational Period: Date From: 04/27/20 Date To: 04/27/20 Time From: 0800 Time To: 0800		3. Branch: LE Division: OPERATIONS Group: CORONER Staging Area: TBA
4. Operations Personnel: Name _____ Contact Number(s) _____				
Operations Section Chief: CYNTHIA RASCHEIN				
Branch Director: MIKE CARNEY				
Division/Group Supervisor: CHRIS MCNALLY				
5. Resources Assigned:			Reporting Location, Special Equipment and Supplies, Remarks, Notes, Information	
Resource Identifier	Leader	# of Persons		Contact (e.g., phone, pager, radio frequency, etc.)
Walton's Colonial Mortuary	Kelly Fink	1		TBA
Lassen Rents	Terry Mallery	1		TBA
Morning Glory Dairy	Josh McKernan	1		TBA
Washoe Medical Examiner	Rudy Bein	1		TBA
Public Health	Helen May	1		TBA
LCSO Patrol Sgt.		1		TBA
LCSO Deputy Coroner		1		TBA
LCSO Patrol Deputy		1		TBA
Asst. Division / Coroner	Derek Kennemore	1		TBA
6. Work Assignments:				
<p>Kelly Fink / transport and storage of corpse of suspected COVID19 death, up to 4 decedents. LCSO / 1-53ft refrigerated trailer by 04/02/20, located at the Juvenile Hall on Sheriff Cady Lane.</p> <p>LCSO Sgt., LCSO Deputy Coroner, and LCSO Patrol Deputy, along with Kelly Fink, or representative will be utilized as minimum staffing to investigate and safely mitigate the investigation and containment of one suspected COVID19 death. Time required will be TBA as each incident will present individual situations and challenges to overcome.</p>				
7. Special Instructions:				
<p>Bioseal equipment and supplies will be stored at the Lassen County Sheriff's Office on Cady Lane in Susanville CA. and will be requested and transported to the location of a death if needed.</p> <p>Please refer to the attached; Coroner Investigative Protocol COVID-19 provided by LCSO.</p>				
8. Communications (radio and/or phone contact numbers needed for this assignment):				
Name/Function		Primary Contact: indicate cell, pager, or radio (frequency/system/channel)		
LCSO Dispatch /		(530) 257-6121		
/				
/				
/				
9. Prepared by: Name: C. McNally Position/Title: Sgt. / Division Signature: 				
ICS 204	IAP Page 1	Date/Time: 04/24/20 at 2000 hours		

SAFETY MESSAGE/PLAN (ICS 208)

1. Incident Name:

Lassen COVID-19

2. Operational**Period:**

Date From: 4/27/2020

Time From: 0800

Date To: 5/4/2020

Time To: 0800

3. Safety Message/Expanded Safety Message, Safety Plan, Site Safety Plan:**GENERAL INFORMATION**

Remember, we all have a role to play in reducing the spread of COVID-19. So much of protecting yourself and your family comes down to common sense:

- Washing hands with soap and water for a minimum of 20 seconds.
- Avoiding touching eyes, nose or mouth with unwashed hands.
- Avoiding close contact with people who are sick.
- Practice social distancing of at least 6 feet and avoid shaking hands when meeting/greeting people.
- Staying away from work, school or other people if you become sick with respiratory symptoms like fever and cough.
- Calling your health provider if experience symptoms of COVID-19.

4. Hazardous Areas/Work Prohibitions

- Keep aisle ways and walk ways clear of tripping hazards
- Walk and drive with caution.

5. Sanitation

- All personnel will follow proper sanitation practices including hand washing and social distancing .
- Minimize cross contamination.
- Read the SDS (Safety Data Sheets) Prior to use of sanitizers and cleaning products.
- No personnel shall return from infectious work site to the respective work stations with out proper disinfection.
- Sanitize/disinfect your cell phone, car keys, and other frequently touched items regularly.

6. Security

- Please follow instructions for entry by Law Enforcement personnel.
- Maintain situational awareness at all times.
- Secure your vehicle and belongings, don't leave valuables in plain site.

7. Weather

- Be prepared for winter weather snow, rain, wind and thunderstorms.
- Roads will be slippery and wet, slow down!
- Have Proper Personal Protective Equipment.

8. Personal Wellness

- Your immune response is the best defense against the virus.
- Physical activity and supportive relationships are important for combating stress.
- Eat often and utilize healthy choices including staying hydrated by drinking plenty of water.
- Get plenty of rest/sleep.
- Practice good personal hygiene.
- Utilize social distancing and proper disinfection/sanitization practices. Always read the label for directions of use of any required PPE.

9. Use Of Personal Protective Equipment

- Ensure you are properly trained on the use of required PPE.
- CDC examples of proper donning and doffing of single use PPE is attached.

1. Incident Name: Lassen COVID-19	2. Operational Period:	Date From: 4/27/2020 Time From: 0800	Date To: 5/4/2020 Time To: 0800
---	-------------------------------	---	------------------------------------

10. Waste Management of PPE

-Waste management of PPE, equipment and supplies that have been potentially exposed to COVID-19 should be handled and disposed of in accordance with your internal polices and in accordance with the CDPH Medical Waste Management Intrerim Guidelines. .

-Waste Mangement Guidance:

California Department of Public Health Novel Coronavirus Disease 2019 (COVID-19) Medical Waste Management - Interim Guidelines

CDC Donning and Doffing of PPE:

Sequence for Donning and Doffing PPE

-As you are doffing your PPE, put it into a garbage bag, double tie the bag and place in an outside waste bin.

-If the PPE was soiled, please refer to the following:

Waste from COVID-19 patients is handled as standard RMW. Refer to the MWMA for the statutes in California. The CDC has provided general, not COVID-19 specific, recommendations in the Guidelines for Environmental Infection Control in Health-Care Facilities (2003). CDC guidance states that the management of RMW should be performed in accordance with routine procedures as it has not been implicated in the transmission of Severe Acute Respiratory Syndrome Coronaviruses (SARS-CoV) including COVID-19.

-Decontamination Methods for N95 Respirators

CDC says research indicates the virus survives for up to 72 hours on a variety of surfaces. Therefore, CDC is recommending a wait and reuse approach before consideration of other decontamination approaches.

Key excerpt from CDC guidelines: "The healthcare worker will wear one respirator each day and store it in a breathable paper bag at the end of each shift. The order of FFR use should be repeated with a minimum of five days between each FFR use. This will result in each worker requiring a minimum of five FFRs, providing that they put on, take off, care for them, and store properly each day. Healthcare workers should treat the FFRs as though they are still contaminated and follow the precautions outlined in our reuse recommendations."

4. Site Safety Plan Required? Yes No
 Approved Site Safety Plan(s) Located At:

5. Prepared by: Name: Tyler Poor Position/Title: SOFR Signature: _____

ICS 208 IAP Page Date/Time: 4/17/2020 8:00 AM

National Institutes of Health study validates decontamination methods for re-use of N95 respirators

THREE METHODS EFFECTIVELY SENITIZED MASKS FOR LIMITED RE-USE: N95 respirators can be decontaminated effectively and maintain functional integrity for up to three uses, according to National Institutes of Health scientists. N95 respirators are designed for single-use and are worn by healthcare providers to reduce exposure to airborne infectious agents, including the virus that causes COVID-19. The study was conducted in a controlled laboratory setting, and the results were posted [on a preprint server on today\(link is external\)](#). The findings are not yet peer-reviewed but are being shared to assist the public health response to COVID-19.

The study investigators are with NIH's Rocky Mountain Laboratories (RML) in Hamilton, Montana, part of the National Institute of Allergy and Infectious Diseases (NIAID). With collaborators from the University of California, Los Angeles, they tested the decontamination of small sections of N95 filter fabric that had been exposed to SARS-CoV-2, the virus that causes COVID-19. Decontamination methods tested included vaporized hydrogen peroxide (VHP), 70-degree Celsius dry heat, ultraviolet light, and 70% ethanol spray.

All four methods eliminated detectable viable virus from the N95 fabric test samples. The investigators then treated fully intact, clean respirators with the same decontamination methods to test their reuse durability. Volunteer RML employees wore the masks for two hours to determine if they maintained a proper fit and seal over the face; decontamination was repeated three times with each mask using the same procedure.

The scientists found that ethanol spray damaged the integrity of the respirator's fit and seal after two decontamination sessions and therefore do not recommend it for decontaminating N95 respirators. UV and heat-treated respirators began showing fit and seal problems after three decontaminations — suggesting these respirators potentially could be re-used twice. The VHP-treated masks experienced no failures, suggesting they potentially could be re-used three times.

The authors concluded that VHP was the most effective decontamination method, because no virus could be detected after only a 10-minute treatment. UV and dry heat were acceptable decontamination procedures as long as the methods are applied for at least 60 minutes. The authors urge anyone decontaminating an N95 respirator to check the fit and seal over the face before each re-use.

Article : R. Fischer, *et al.* [Assessment of N95 respirator decontamination and re-use for SARS-CoV-2\(link is external\)](#).

Who : Vincent Munster, Ph.D., and Marshall Bloom, M.D., from NIAID's Laboratory of Virology are available to comment on this study.

NIAID conducts and supports research — at NIH, throughout the United States, and worldwide — to study the causes of infectious and immune-mediated diseases, and to develop better means of preventing, diagnosing and treating these illnesses. News releases, fact sheets and other NIAID-related materials are available on the [NIAID website](#).

About the National Institutes of Health (NIH): NIH, the nation's medical research agency, includes 27 Institutes and Centers and is a component of the U.S. Department of Health and Human Services. NIH is the primary federal agency conducting and supporting basic, clinical, and translational medical research, and is investigating the causes, treatments, and cures for both common and rare diseases. For more information about NIH and its programs, visit www.nih.gov. *NIH...Turning Discovery Into Health®*