



# 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 2, 2017

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#### TELECONFERENCE LOCATIONS:

1) First and Second Meetings of Each Month: Mammoth Lakes CAO Conference Room, 3rd Floor Sierra Center Mall, 452 Old Mammoth Road, Mammoth Lakes, California, 93546; 2) Third Meeting of Each Month: Mono County Courthouse, 278 Main, 2nd Floor Board Chambers, Bridgeport, CA 93517.

Board Members may participate from a teleconference location. Note: Members of the public may attend the open-session portion of the meeting from a teleconference location, and may address the board during any one of the opportunities provided on the agenda under Opportunity for the Public to Address the Board.

**NOTE:** In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Shannon Kendall, Clerk of the Board, at (760) 932-5533. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

Full agenda packets are available for the public to review in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517). Any writing distributed less than 72 hours prior to the meeting will be available for public inspection in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517). **ON THE WEB:** You can view the upcoming agenda at <http://monocounty.ca.gov>. If you would like to receive an automatic copy of this agenda by email, please subscribe to the Board of Supervisors Agendas on our website at <http://monocounty.ca.gov/bos>.

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

9:00 AM Call meeting to Order

Pledge of Allegiance

#### 1. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

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

and number of persons wishing to address the Board.)

**2. APPROVAL OF MINUTES**

**A. Board Minutes**

Departments: Clerk of the Board

Approve the minutes of the Regular Meeting of April 4, 2017.

**3. RECOGNITIONS - NONE**

**4. BOARD MEMBER REPORTS**

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

**5. COUNTY ADMINISTRATIVE OFFICE**

CAO Report regarding Board Assignments

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

**6. DEPARTMENT/COMMISSION REPORTS**

**7. CONSENT AGENDA**

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

**A. Monthly Treasury Transaction Report**

Departments: Finance

Treasury Transaction Report for the month ending 3/31/2017

**Recommended Action:** Approve the Treasury Transaction Report for the month ending 3/31/2017

**Fiscal Impact:** None

**B. Appointment to Mono County Children and Families Commission**

Departments: Clerk of the Board

The Mono County Children and Families Commission requests the Board of Supervisors appoint Patricia Robertson to the First 5 Mono County Children and Families Commission. This item is sponsored by Supervisor Gardner.

**Recommended Action:** Appoint Patricia Robertson to the Mono County Children and Families Commission to serve a three-year term, commencing May 2, 2017 and expiring May 1, 2020.

**Fiscal Impact:** None.

**C. Reappointment of Three Members to CSA#1**

Departments: Clerk of the Board

Reappointment of Kim McCarthy, Deb Preschutti, and Denise Perpall to CSA #1 Board. These terms will expire 11/30/2020. This item is being sponsored by Supervisor Stump.

**Recommended Action:** Appoint Kim McCarthy, Deb Preschutti, and Denise Perpall to CSA #1 Board, all terms to expire 11/30/2020.

**Fiscal Impact:** None.

**8. CORRESPONDENCE RECEIVED**

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

**A. Senate Bill 58 - Support**

Departments: Clerk of the Board

Letter in support of SB 58 (McGuire) - Wildlife Management Areas: Payment of Taxes and Assessments. This letter was drafted and sent on behalf of the Board consistent with the Board-adopted Legislative Platform and is included on the correspondence agenda as an update.

**B. Assembly Bill 1665 - Support**

Departments: Clerk of the Board

Letter in support of Assembly Bill 1665 - Telecommunication: Advanced Services Fund. This letter was drafted and sent on behalf of the Board consistent with the Board-adopted Legislative Platform and is included on the correspondence agenda as an update.

**C. FY17 Omnibus PILT - SRS Letter**

Departments: Clerk of the Board

Letter from NACo and WIR to Congress to fund PILT and SRS payments to counties.

**D. Letter from Donna Siemens re TROD**

Departments: Clerk of the Board

Letter from Donna Siemens of Bridgeport regarding Type II rentals.

**9. REGULAR AGENDA - MORNING**

**A. Employment Contract for Deputy District Attorney III**

Departments: Human Resources

5 minutes

(Dave Butters) - Proposed resolution approving a contract with Todd Graham as Deputy District Attorney III, and prescribing the compensation, appointment and conditions of said employment.

**Recommended Action:** 1. Announce fiscal impact. 2. Approve Resolution #R17-\_\_\_\_, Approving a contract with Todd Graham as Deputy District Attorney III and prescribing the compensation, appointment and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County.

**Fiscal Impact:** This position is funded out of the general fund. The cost for this position for the remainder of FY 2016-2017 (April 24 to June 30th) is approximately \$43,503 of which \$21,192 is salary; \$5,057 is the employer portion of PERS, and \$8,254 is the cost of the benefits and is included in the approved budget. Total cost for a full fiscal year (2016-2017) would be \$187,518 of which \$115,176 is annual salary; \$27,481 is the employer portion of PERS, and \$44,861 is the cost of the benefits.

**B. Elections Equipment Workshop**

Departments: Elections

40 minutes (20 minute presentation; 20 minute discussion)

(Shannon Kendall, Registrar of Voters; Nate Greenberg, Information Technology Director) - Presentation regarding purchase or lease of elections equipment.

**Recommended Action:** 1. PURCHASE EQUIPMENT OUTRIGHT: Approve increase in appropriations for purchase of Dominion's Imagecast Central and Evolution Elections equipment in the amount of \$212,850 and recommend funding this increase by transfer from contingency, or alternatively, the Economic Stabilization fund. 2. LEASE EQUIPMENT: Approve budget amendment for the lease option to purchase Dominion's Imagecast Central and Evolution Elections equipment for \$53,505.19 per year (totaling \$428,041.50 over eight years); first payment to be funded out of contingency and the remaining yearly payments to be budgeted through the Elections budget using current operating revenue to offset these costs.

**Fiscal Impact:** Contingency funds (or alternatively, Economic Stabilization Funds) would be appropriated in the amount of \$212,850 if purchase of the equipment outright is chosen by your board; or, contingency funds would be appropriated in the amount of \$53,505.19 for the first year with the remaining seven yearly payments to be budgeted through the Elections budget using current operating revenue to offset these costs (totaling \$428,041.50 over eight years) for the lease option.

**C. Information Technology Security Review**

Departments: Information Technology

20 minutes (15 minute presentation; 5 minute discussion)



(Nate Greenberg) - For the past 18 months, the Mono County Information Technology Department has been focused on improving information security. This item will review the work completed to date, discuss an assessment of our security posture, and outline the road ahead.

**Recommended Action:** Informational item only.

**Fiscal Impact:** None at this time.

**D. Quarterly Investment Report**

Departments: Finance

10 minutes (5 minute presentation; 5 minute discussion)

(Gerald Frank) - Investment Report for the Quarter ending 3/31/2017

**Recommended Action:** Approve the Investment Report for the Quarter ending 3/31/2017

**Fiscal Impact:** None

**E. Review of Need for Continuation of Local Emergency - Severe Winter Storms**

Departments: CAO, Sheriff

5 minutes

(Leslie Chapman, Ingrid Braun) - On January 31, 2017 the Mono County Sheriff declared a state of local emergency as a result of extreme winter weather. The Board of Supervisors ratified this declaration on February 7, 2017, and further declared a continuing state of emergency. Mono County Code Section 2.60.080 requires that the Board of Supervisors review the need for continuing the local emergency every 14 days, and Government Code section 8630 requires that the Board review the need at least every 30 days until it is terminated. This item is provided for that purpose.

**Recommended Action:** Review need for continuing the local emergency. If Board determines that need no longer exists, direct staff to prepare a declaration terminating local emergency.

**Fiscal Impact:** None

**F. Review of Need for Continuation of Local Emergency - Snowmelt and Runoff**

Departments: CAO, Sheriff

5 minutes

(Leslie Chapman, Ingrid Braun) - On March 20, 2017 the Mono County Sheriff declared a state of local emergency as a result of continuing snowmelt and runoff

from severe winter storms beginning in January 2017. The Board of Supervisors ratified this declaration on March 21, 2017, and further declared a continuing state of emergency. Mono County Code Section 2.60.080 requires that the Board of Supervisors review the need for continuing the local emergency every 14 days, and Government Code section 8630 requires that the Board review the need at least every 30 days until it is terminated. This item is provided for that purpose.

**Recommended Action:** Review need for continuing the local emergency. If Board determines that need no longer exists, direct staff to prepare a declaration terminating local emergency.

**Fiscal Impact:** None

**G. Mono County Audit Reports for FY 2015-2016**

Departments: Finance

20 minutes (10 minute presentation; 10 minute discussion)

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

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

**Fiscal Impact:** None. Because of timely filing with the California State Controller's Office and the Federal Clearinghouse for Audits, the County's future federal and state funding streams are not impacted as a result of these audits.

**H. CalPERS Changes Concerning the County's Unfunded Pension Liability of our Miscellaneous Plan**

Departments: Finance

20 minutes (10 minutes presentation; 10 minutes discussion)

(Janet Dutcher) - Update the Board on recent CalPERS changes regarding the calculation, billing and collection of the Unfunded Pension Liability component of the employer required annual retirement contribution, the projected impact to the county budget and the potential cost savings over time if the County chooses a shorter amortization period for paying down the unfunded liability.

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

**Fiscal Impact:** The County's Miscellaneous Plan with CalPERS has an unfunded actuarial liability of \$29,035,567, estimated as of June 30, 2017. Choosing to pay down this liability over twenty (20) years instead of thirty (30) years results in estimated savings of \$1,736,588. Choosing to pay down this liability over fifteen (15) years instead of thirty (30) years results in estimated savings of \$11,141,363. Approximately 50% represents the estimated impact to General Fund

departments.

**10. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD**

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

**11. CLOSED SESSION**

**A. Closed Session--Human Resources**

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

**B. Closed Session - Exposure to Litigation**

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code section 54956.9. Number of potential cases: one.

**C. Closed Session - Existing Litigation**

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION. Paragraph (1) of subdivision (d) of Government Code section 54956.9. Name of case: Crist v. Mono County.

**D. Closed Session - Worker's Compensation**

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION. Subdivision (a) of Government Code section 54956.9. Name of case: Worker's compensation claim of Jerry Mosley.

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

**12. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD**

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

**ADJOURN**



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Clerk of the Board**

**TIME REQUIRED**

**SUBJECT** Board Minutes

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

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### AGENDA DESCRIPTION:

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

Approve the minutes of the Regular Meeting of April 4, 2017.

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### RECOMMENDED ACTION:

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### FISCAL IMPACT:

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**CONTACT NAME:** Helen Nunn

**PHONE/EMAIL:** 760-932-5534 / hnnun@mono.ca.gov

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

### SEND COPIES TO:

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### MINUTE ORDER REQUESTED:

YES  NO

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### ATTACHMENTS:

Click to download

[Draft mins](#)

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### History

Time	Who	Approval
4/27/2017 9:11 AM	County Administrative Office	Yes
4/24/2017 5:37 PM	County Counsel	Yes
4/14/2017 7:38 AM	Finance	Yes



**DRAFT MEETING MINUTES  
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  
April 4, 2017**

<b>Flash Drive</b>	<b>Board Room Recorder</b>
<b>Minute Orders</b>	<b>M17-65 to M17-71</b>
<b>Resolutions</b>	<b>R17-29 NOT USED</b>
<b>Ordinance</b>	<b>ORD17-05 NOT USED</b>

9:00 AM Meeting Called to Order by Chair of the Board Corless.

*Supervisors Present: Corless, Gardner, Johnston, Peters, and Stump.  
Supervisors Absent: None.*

*Break: 10:37 a.m.  
Reconvene: 10:49 a.m.  
Lunch: 12:06 p.m.  
Reconvene: 12:37 p.m.  
Break: 3:22 p.m.  
Reconvene: 3:30 p.m.  
Adjourn: 3:55 p.m.*

The Mono County Board of Supervisors stream all of their meetings live on the internet and archives them afterward. To listen to any meetings from June 2, 2015 forward, please go to the following link:  
<http://www.monocounty.ca.gov/meetings>

Pledge of Allegiance led by Supervisor Stump.

- 1. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD**  
*No one spoke.*

**Note:**  
These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

## 2. APPROVAL OF MINUTES

### A. Board Minutes

Departments: Clerk of the Board

Approve minutes of the Regular Meeting held on March 7, 2017, as corrected.

**Peters moved; Gardner seconded**

**Vote: 5 yes; 0 no**

**M17-65**

**Supervisor Peters:**

- On page 15, his comment should say “future management”.

### B. Board Minutes

Departments: Clerk of the Board

Approve minutes of the Special Meeting held on March 8, 2017, as corrected.

**Gardner moved; Johnston seconded**

**Vote: 5 yes; 0 no**

**M17-66**

**Supervisor Johnston:**

- On page 2, his comment should say “Is comfortable with the current budget because it’s been approved recently”.
- On page 5, add a bullet point with his comment, “Public generally can support a fee/tax if the system is efficient as possible”.

### C. Board Minutes

Departments: Clerk of the Board

Approve minutes of the Regular Meeting held on March 14, 2017, as corrected.

**Peters moved; Gardner seconded**

**Vote: 5 yes; 0 no**

**M17-67**

**Supervisor Johnston:**

- On page 4, under Leslie Chapman’s Board report, wanted to clarify and correct the first bullet point as “Conway Ranch Big Horn Sheep and Grazing permit workshop was completed”.
- On page 9, correct Nick Criss’ comment to “Reasonable opposition guidance is within 500 feet”.

### D. Board Minutes

Departments: Clerk of the Board

Approve minutes of the Regular Meeting held on March 21, 2017.

**Gardner moved; Peters seconded**

**Vote: 4 yes; 0 no; 1 abstain: Johnston**

**M17-68**

**Note:**

These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

**Supervisor Stump:**

- Just a note on page 2, his Board report, that the resolution of appreciation for Rick Phelps will be brought back in July.

3. RECOGNITIONS - NONE

4. BOARD MEMBER REPORTS

**Supervisor Corless:**

- 3/29--Visit California Global China Ready Seminar—great event hosted by our own Ec Dev/Tourism team, Mammoth Lakes Tourism and Chamber, happy to welcome the group and participate.
- Ongoing work with the Inyo Mono Broadband Consortium's formation and advisory council appointments, preparing for the upcoming ESCOG meeting, thanks to board members for their consideration of appointees and understanding that this effort is just getting started.
- This Thursday—Clubhouse Live open house, 3-6pm at the Wellness Center, very nice article in The Sheet this week, thanks to Behavioral Health Staff and Probation for working together for kids.
- Monday 4/10: Behavioral Health Advisory Board, YARTS
- Per our legislative platform, signing Mono County on as in support for AB 1655, Internet for All Act.
- Question re: scheduling in May/June, hoping to schedule a Fire MOU presentation.

**Supervisor Gardner:**

- I have received numerous calls and other contacts regarding the short-term rental issue. There is a range of views on this topic in June Lake. We are continuing to work through the process set up by Wendy Sugimura on the Community Development staff. I am confident there will be plenty of opportunities for June Lake residents to make their views known.
- I have also had a few conversations with residents in my district about the County's role in cannabis regulation. There are again a variety of opinions about this issue.
- I also have worked with County staff and talked with June Lake residents to learn more about the status and past attempts to improve roads in the Clark tract and other areas that are not County roads. These are important concerns for residents given the impact this winter on our local roads. We will be preparing information for residents and holding special meetings to address this issue.
- I have been working with County staff to establish a possible host arrangement for the June Lake Community Center. This would be a good way to ensure we keep this facility in good shape in the future.
- Finally, I learned this week the Mono Basin Visitor center will not be opening until April 27, almost a month later than last year. This is disappointing for our local Lee Vining businesses, especially since the passes will open later this year. Visitors are already parking at the Center expecting to use the restrooms and to visit the exhibits and bookstore. I have asked the US Forest Service to reconsider this decision, which should have included its partners as a part of the process. The Eastern Sierra Interpretive Association is prepared to staff the Mono Visitor Center starting next week, without US Forest Service staff. ESIA uses its profits to support USFS programs, so a later opening hurts the Inyo National Forest. I wanted the Board to be aware of this situation.

**Supervisor Johnston:**

- Attended the Mammoth Lakes Housing meeting last night. Items discussed included a report on proposed cuts to HUD budget programs. Noted several local benefits associated with past HUD/ CDBG / HOME funds. Staff reported that in 2017 there was a 0.22% vacancy rate and a 3 year rate of 0.67 %, both extremely low. We also supported two housing bills that are being processed through the State Legislature.

**Note:**

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- Noted that CSAC is requesting support for the current transportation bill that is being considered by the state - this item is listed later on this agenda for our action.
- CSAC has also provided information on the various cuts to programs contained in the Trump budget proposal - an email was read and transmitted to the CAO for distribution to Board members.
- Will be attending a CSAC Executive Committee business meeting this Thursday.

**Supervisor Peters:**

- 22<sup>nd</sup> Met with local residents regarding short term rental issues
- 27<sup>th</sup> Several conversations with Chief Rooks about concerns with Paramedic coverage in AV during winter rotation to cover high demand areas
- 27<sup>th</sup> Bridgeport PUD Discuss progress on sewer disaster. Connected them with Janet Dutcher
- Continuing to work on repairs and replacement of the sewer infrastructure. There is continued 24 hour monitoring of the system by our PUD staff to insure there is no interruption to service and more importantly no additional spills.
- 28<sup>th</sup> Mono County EMCC
- Many items were discussed including ePCR Reporting, Dispatch CAD system, Healthcare coalition update. Met several individuals including Tom Lynch from ICEMA
- 29<sup>th</sup> China Ready Workshop
- Great opportunity to learn new customer relation practices applicable to the emerging Independent Chinese Traveler market. Thank Economic Development Team for helping organize this event with Visit California
- 29<sup>th</sup> Met with Tony Dublino to discuss South County Facilities and the current state of lease negotiations
- 29<sup>th</sup> Mono County Resource Conservation District
- Listened in on Discussion by local ranchers about projects in both the Bridgeport and Antelope Valleys
- 30<sup>th</sup> met with AV community members about concerns with lighting adjacent to the AV community center. Had a productive conversation with Joe Blanchard who has been very responsive and proactive in this and other issues in and around this facility
- 1<sup>st</sup> Lions Club Cow Pasture Golf Tournament
- Successful event with great weather and delicious food with over \$3500 being raised to support local scholarships
- 3<sup>rd</sup> Met with Wendy Sugimura and Michael Draper to plan and strategize for the Cannabis Workshop agenda item at the Antelope Valley RPAC this Thursday.
- 3<sup>rd</sup> Met with Nate Greenberg on two separate occasions regarding Inyo-Mono Broadband Consortium Advisory Council, Provider Council and the Action Plan itself. I have met with local providers, provider technicians and community members in an to identify candidates from District 4 for appointment consideration on both the Advisory Council and Provider Council.
- Upcoming events :
- CSA#5 Tonight, Fisheries Commission Wed 5<sup>th</sup>, CERT planning meeting Wed 5<sup>th</sup> 4pm, AV RPAC Thursday 6<sup>th</sup> (Cannabis Workshop)
- Town Hall Meetings April 19<sup>th</sup> Antelope Valley & April 27<sup>th</sup> Bridgeport
- CSAC April 20<sup>th</sup> 3<sup>rd</sup> of three part New Supervisors Institute Series
- June 3<sup>rd</sup> Annual Gun Rights Dinner- Bridgeport Gun Club

**Supervisor Stump:**

- 3-24 : Met with Peter Stickells who represents the largest agricultural producer in the Tri Valley about Sustainable Groundwater Management Act issues.
- 3-27 : Held a Community Meeting in Chalfant about Marijuana and SGMA. Well attended
- 3-28 : Attended the CSA 1 meeting. Skate park bids are in, we will be hearing more about the project this year. Thank you to Peter Chapman for his hard work in pulling this together.

**Note:**

**These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors**

- 3-29 : Held a Community meeting in Crowley to discuss marijuana and other issues. Thanks to Wendy, Michael, Christy Milovich, and Nate Reade for their contributions. There were some common areas of concern at both meetings.
- 3-30 : Had a conference call with Karen Eckersley of the CPUC about Hammil Valley phone issues. Frontier is telling the PUC the problems have been fixed but not so according to the residents. The PUC is keeping the complaint open while the citizens continue to register complaints with Frontier. The gift that keeps on giving.

## 5. COUNTY ADMINISTRATIVE OFFICE

### Leslie Chapman:

- We will be scheduling a workshop on June 6<sup>th</sup> with a member of CSAC to discuss Board Rules of Procedure. Bill Shiad will be contacting each member for input. June 7<sup>th</sup> is the regular Board meeting; potentially also a good day for the ribbon cutting on the Biomass Bioler.
- Workshop today: Strategic Plan update.

## 6. DEPARTMENT/COMMISSION REPORTS

### Janet Dutcher:

- The external auditors finished their work for FY 2016. We received an unmodified opinion (very good); they had no findings.

## 7. CONSENT AGENDA

Supervisor Stump pulled Item 7a

(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. Increase Appropriations in the Mental Health Services Act Fund for the Davison House Project

Departments: Behavioral Health

This appropriation will allow Mono County Behavioral Health to move forward on the Davison House Project. Behavioral Health will be managing this project. Project funding and anticipated expenditures were included in the County's recent MHSA three-year plan adopted by the Board on March 14, 2017. This is a part of the capital facilities funding category of the MHSA fund.

**Action:** Board approval to increase appropriations by \$300,000 in the Mental Health Services Act (MHSA) fund for the Davison House Project, utilizing the fund's carryover balance (requires 4/5ths vote). Provide any desired direction to staff.

**Gardner moved; Johnston seconded**

**Vote: 5 yes; 0 no**

**M17-69**

### Supervisor Stump:

- Supportive of this but concerned they are marching ahead without sufficient outreach to the Town, particularly in the neighborhood where this is located. At least one constituent has concerns.

### Note:

These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

**Supervisor Corless:**

- As Acting Chair of Behavioral Health Advisory Board, believes it is premature for Town outreach as there are no actual plans yet. The BHAB has published an FAQ, on their website. Just not very far along in the process yet.

**Leslie Chapman:**

- This is on the Public Works project list, will be brought to the Board during a Capital Projects item in a few weeks.

**Garrett Higerd:**

- Joe Blanchard will be bringing a contract with Aspen Street Architects before the Board for this project. Met with Town last week and their planning staff. Large capital improvement project.

**B. Letter to US Forest Service Pacific Southwest Region**

Departments: Community Development

The US Forest Service Pacific Southwest Region sent a request to identify priority trail maintenance projects. The county's comment letter requests consideration of the Inyo National Forest's wilderness trails as a priority for increased trail maintenance efforts.

**Action:** Approve comment letter to the US Forest Service Pacific Southwest Region.

**Gardner moved; Peters seconded**

**Vote: 5 yes; 0 no**

**M17-70**

**Supervisor Corless:**

- Thank you to Paul McFarland for his hard, last minute work on this.

**Supervisor Johnston:**

- Seconds the thanks to Paul McFarland

**8. CORRESPONDENCE RECEIVED**

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

**A. ESLT Letter to The Sheet re Conway Ranch Article**

Departments: Clerk of the Board

Letter from the Eastern Sierra Land Trust to the Editor of The Sheet, in response to the article titled "Mono Supes vote to end domestic grazing at Conway, Mattly".

Board discussion to double check on requirements for the County to irrigate this land, schedule a follow up with ESLT in May.

**Supervisor Stump:**

- Asked that the Sheet please publish the corrections to the original article.

**B. CalOES Letter re US Department of Agriculture Designation**

**Note:**

These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

Departments: Clerk of the Board

Letter from CalOES regarding the Secretarial Disaster proclaimed for Mono County on February 23, 2017.

**C. CalOES Letter re US Small Business Administration**

Departments: Clerk of the Board

Letter from CalOES regarding the U.S. Small Business Administration's Disaster proclamation for 32 California Counties, including Mono County, on February 23, 2017.

**D. ABC Application for The Lift, LLC**

Departments: Clerk of the Board

Application for Alcoholic Beverage License received on behalf of The Lift, LLC, located at 2587 Hwy. 395 in June Lake.

**E. April 2017 Agricultural Commissioner's Office Update**

Departments: Clerk of the Board

April 2017 update from the Inyo Mono Agricultural Commissioner's Office.

**F. Letter of Support of Assembly Bill 907**

Departments: Clerk of the Board

Letter from RCRC, addressed to State Assemblyman Eduardo Garcia, in support of AB 907.

**Supervisor Corless:**

- She would like to see our Board write a letter of support of this as well.

**9. REGULAR AGENDA - MORNING**

**A. State Transportation Funding Legislation Update**

Departments: Public Works

(Garrett Higerd) - Update on Transportation Funding Legislation and consideration of letter of support.

**Action:** Approval of a letter of support for the Governor and Legislative Leaders' Transportation Funding and Reform Deal (SB 1). Provide direction to staff.

**Johnston moved; Gardner seconded**

**Vote: 5 yes; 0 no**

**M17-71**

**Garrett Higerd:**

**Note:**

**These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors**

- Last week it was announced that the Governor and Legislature had reached an agreement. The deadline is Thursday this week to take action on it. Went through his staff report.

**Supervisor Gardner:**

- Funding seems to be based on individual usage.

General Board Questions for Garrett

**Garrett Higerd:**

- Pilot study just completed on vehicle miles. Pilot apps included charging per miles driven, but not ready for full implementation.
- Attended a County Engineer conference, discussed the Three Ps: Public, Private, Partnerships system. This turns out looking like a toll road system, doesn't see that working in Mono County. Our three Ps should be Pavement Preservation Projects.
- 2<sup>nd</sup> attachment is a draft letter, if Board is inclined. This board has supported Beall-Frazier, but this letter is supportive of this specifically.

**Supervisor Stump:**

- Recognizes the aggressive nature of these taxes, but due to the lack of funding elsewhere, he supports this bill but not enthusiastically. Concerned about the impact on low income households, this would make CA's gas tax the highest in the nation. Understands if the gas tax were increased slowly, we might be at the same levels this bill proposes.

**Supervisor Johnston:**

- Feels a big part of this is transit. He feels low income households use public transit systems more. Funding ESCOG has the potential to increase public services.

**Supervisor Corless:**

- Wants to send the letter as is.

**B. Review of Need for Continuation of Local Emergency - Severe Winter Storms**

Departments: CAO, Sheriff

(Leslie Chapman, Ingrid Braun) - On January 31, 2017 the Mono County Sheriff declared a state of local emergency as a result of extreme winter weather. The Board of Supervisors ratified this declaration on February 7, 2017, and further declared a continuing state of emergency. Mono County Code Section 2.60.080 requires that the Board of Supervisors review the need for continuing the local emergency every 14 days, and Government Code section 8630 requires that the Board review the need at least every 30 days until it is terminated. This item is provided for that purpose.

**Action:** Review need for continuing the local emergency. If Board determines that need no longer exists, direct staff to prepare a declaration terminating local emergency.

**Board consensus; direction given to continue state of emergency.**

**C. Review of Need for Continuation of Local Emergency - Snowmelt and Runoff**

Departments: CAO, Sheriff

(Leslie Chapman, Ingrid Braun) - On March 20, 2017 the Mono County Sheriff declared a state of local emergency as a result of continuing snowmelt and runoff

**Note:**

**These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors**

from severe winter storms beginning in January 2017. The Board of Supervisors ratified this declaration on March 21, 2017, and further declared a continuing state of emergency. Mono County Code Section 2.60.080 requires that the Board of Supervisors review the need for continuing the local emergency every 14 days, and Government Code section 8630 requires that the Board review the need at least every 30 days until it is terminated. This item is provided for that purpose.

**Action:** Review need for continuing the local emergency. If Board determines that need no longer exists, direct staff to prepare a declaration terminating local emergency.

**Board consensus; direction given to continue state of emergency.**

#### D. FY 2017-2018 Budget Calendar

Departments: CAO, Finance

(Janet Dutcher, Finance Director) - Report and discussion regarding the budget calendar for adoption of the County's FY 2017-2018 final budget.

**Action:** Receive budget calendar outlining sequence of events culminating in the adoption of the County's FY 2017-2018 final budget; discuss and receive direction, if any.

**Janet Dutcher:**

- Budget workshops scheduled between August 9 and 14<sup>th</sup>. Hard to get everyone together, please reserve time on those days. Went through the calendar in the packet for the board.

**Supervisor Corless:**

- Would like to coordinate with the Town Council meeting. Something to generate more interest from the public.
- Supportive of Ad Hoc committee formation. Wants to see a presentation available publicly on the website, more in a narrative form rather than a numbers form.

**Supervisor Gardner:**

- Would like to organize the meeting around certain topics to increase participation.
- Would like to create Board Ad Hoc committee to focus on the budget.

**Supervisor Stump:**

- Would be supportive; would like to see both ends of the county represented. Does not want to see two supervisors going in to micromanage the committee.

**Supervisor Johnston:**

- Sees large changes in the budget each year that need clarification. Many departments are mandated to perform certain functions; these should be better explained.

**Leslie Chapman:**

- We can create an item to bring the idea of an Ad Hoc Committee back to the board for a vote.
- Wants to dovetail the strategic plan into the budget. One thing not on the budget calendar is the Strategic Plan workshop. A college professor from Cal State San Bernardino is coming to facilitate the workshop. Discussion about when meetings to combine the two could happen.

•

#### E. Strategic Update on Departmental Goals and Strategic Focus Areas

**Note:**

These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

Departments: CAO

(Leslie Chapman) - Presentation from departmental leaders regarding the purpose of each department followed by an update on progress towards selected goals and how they relate to specific Strategic Focus Areas.

**Action:** Hear update and provide feedback

**THERE WILL BE A LUNCH BREAK DURING ITEM 9e. THE AFTERNOON SESSION WILL RECONVENE AFTER THE BREAK, BUT NO EARLIER THAN 12:30 P.M.**

**Leslie Chapman:**

- Our vision is to have outstanding community services and quality of life.
- Touched on strategic focus area points within her staff report.

The following department heads / employees spoke on behalf of each department:

Alicia Vennos – Economic Development / Filming

Liz Grans – Tourism

Jeff Simpson – Fisheries Commission / Economic Development

- Presented a short video

Karin Humiston – Probation

Tim Kendall – District Attorney

Ingrid Braun – Sheriff

Kathy Peterson – Social Services

Krista Cooper – Social Services / Foster Care program

Francie Avitia – Social Services / Cal Works

Robin Roberts – Behavioral Health

Lynda Salcido – Public Health

Louis Molino – Environmental Health

Bob Rooks – Emergency Medical Services

Nate Greenberg – Information Technology

Angelle Nolan – Animal Control

Barry Beck – Assessor

Shannon Kendall – Clerk / Recorder / Elections

Scott Burns – Community Development

Wendy Sugimura – Community Development

Garrett Higerd – Public Works / Engineering

Joe Blanchard – Public Works / Facilities

Peter Chapman – Public Works / Cemeteries

Jeff Walters – Public Works / Conway / Motor Pool / Roads / Solid Waste

Janet Dutcher – Finance

Christy Milovich – County Counsel

Dave Butters – County Administration / Human Resources

**Note:**

**These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors**

General Board Discussion:

Board consensus to be able to bring forward their own priorities, present their own lists of projects.

Should have another board discussion in May about the meeting on the 12th.

10. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD  
*No one spoke.*

11. CLOSED SESSION - NONE

**ADJOURN 3:55 p.m.**

**ATTEST**

---

**STACY CORLESS**  
**CHAIR OF THE BOARD**

---

**HELEN NUNN**  
**ASSISTANT CLERK OF THE BOARD**





OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**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 3/31/2017

---

### RECOMMENDED ACTION:

Approve the Treasury Transaction Report for the month ending 3/31/2017

---

### FISCAL IMPACT:

None

---

**CONTACT NAME:** Gerald Frank

**PHONE/EMAIL:** 760-932-5483 / gfrank@mono.ca.gov

---

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

### SEND COPIES TO:

---

### MINUTE ORDER REQUESTED:

YES  NO

---

### ATTACHMENTS:

Click to download

[Treasury Transaction Report for the month ending 3/31/2017](#)

---

### History

**Time**

4/27/2017 10:08 AM

**Who**

County Administrative Office

**Approval**

Yes

4/24/2017 5:47 PM

County Counsel

Yes

4/26/2017 11:59 AM

Finance

Yes



## Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/28/2017, End Date: 3/31/2017

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
<b>Buy Transactions</b>									
Buy	3/15/2017	912828QT0	500,000.00	T-Note 2.375 6/30/2018	101.50	507,519.53	2,427.49	1.20	509,947.02
Buy	3/15/2017	3130AAYV4	500,000.00	FHLB 1.45 2/28/2019	99.96	499,800.00	0.00	1.47	499,800.00
Buy	3/31/2017	LOAN2015	7,375.00	Financial System Loan-Mono County 1.25 6/30/2019	100.00	7,375.00	0.00	1.25	7,375.00
<b>Subtotal</b>			<b>1,007,375.00</b>			<b>1,014,694.53</b>	<b>2,427.49</b>		<b>1,017,122.02</b>
Deposit	3/13/2017	OAKVALLEY0670	1,381.28	Oak Valley Bank Cash	100.00	1,381.28	0.00	0.00	1,381.28
Deposit	3/30/2017	LAIF6000Q	2,000,000.00	Local Agency Investment Fund LGIP- Quarterly	100.00	2,000,000.00	0.00	0.00	2,000,000.00
Deposit	3/31/2017	OAKVALLEY0670	2,045.90	Oak Valley Bank Cash	100.00	2,045.90	0.00	0.00	2,045.90
Deposit	3/31/2017	OAKVALLEY0670	11,494,289.86	Oak Valley Bank Cash	100.00	11,494,289.86	0.00	0.00	11,494,289.86
<b>Subtotal</b>			<b>13,497,717.04</b>			<b>13,497,717.04</b>	<b>0.00</b>		<b>13,497,717.04</b>
<b>Total Buy Transactions</b>			<b>14,505,092.04</b>			<b>14,512,411.57</b>	<b>2,427.49</b>		<b>14,514,839.06</b>
<b>Interest/Dividends</b>									
Interest	3/1/2017	906573FA3	0.00	Union School District CA 1.573 9/1/2017		0.00	3,932.50	0.00	3,932.50
Interest	3/1/2017	940637HT1	0.00	WASHINGTON TR CO WESTERLY RI 1.1 8/30/2018		0.00	1,351.19	0.00	1,351.19
Interest	3/1/2017	3130A9AK7	0.00	FHLB 1.375 9/1/2020-16		0.00	3,781.25	0.00	3,781.25
Interest	3/1/2017	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	3/2/2017	80280JLW9	0.00	SANTANDER BK NA WILMINGTON DE 0.75 3/2/2017		0.00	1,837.50	0.00	1,837.50
Interest	3/3/2017	05581WDQ5	0.00	BMO HARRIS BANK NA 1.05 3/2/2018		0.00	1,275.68	0.00	1,275.68
Interest	3/3/2017	9497486Z5	0.00	WELLS FARGO BK NA SIOUXFALLS SD 1.6 8/3/2021		0.00	300.71	0.00	300.71
Interest	3/5/2017	981571CE0	0.00	Worlds Foremost Bk Sidney NE 1.75 5/5/2021		0.00	268.49	0.00	268.49
Interest	3/11/2017	20033APV2	0.00	COMENITY CAP BK SALT LAKE CITY UTAH 1.6 4/12/2021		0.00	300.71	0.00	300.71
Interest	3/12/2017	35633MAG7	0.00	FREEDOM BK OF VA VIENNA VA 0.75 11/14/2017		0.00	140.96	0.00	140.96
Interest	3/13/2017	OAKVALLEY0670	0.00	Oak Valley Bank Cash		0.00	1,381.28	0.00	1,381.28
Interest	3/15/2017	3136G3CU7	0.00	FNMA 1.55 6/15/2020-16		0.00	7,750.00	0.00	7,750.00
Interest	3/15/2017	55266CQE9	0.00	MB FINANCIAL BANK, NATIONAL ASSN 1.8 1/15/2021		0.00	338.30	0.00	338.30



## Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/28/2017, End Date: 3/31/2017

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Interest	3/15/2017	34387ABA6	0.00	FLUSHING BANK N Y 1.8 12/10/2018		0.00	338.30	0.00	338.30
Interest	3/16/2017	36962G4R2	0.00	General Electric Co. 4.375 9/16/2020		0.00	10,937.50	0.00	10,937.50
Interest	3/17/2017	855736DA9	0.00	STATE BK & TR CO DEFIANCE OHIO 1.6 2/17/2021		0.00	300.71	0.00	300.71
Interest	3/20/2017	87164WGC6	0.00	SYNCHRONY BANK 2 3/20/2020		0.00	2,429.86	0.00	2,429.86
Interest	3/22/2017	337630AZ0	0.00	FIRSTTRUST SVGS BK CONSHOCKENPA 0.7 10/23/2017		0.00	131.56	0.00	131.56
Interest	3/26/2017	062683AC1	0.00	BBCN BANK 0.9 2/26/2018		0.00	169.15	0.00	169.15
Interest	3/26/2017	20070PHK6	0.00	COMMERCE ST BK WEST BEND WIS 1.65 9/26/2019		0.00	310.11	0.00	310.11
Interest	3/26/2017	88413QBD9	0.00	Third Federal Savings and Loan Assn. of Cleveland		0.00	2,186.88	0.00	2,186.88
Interest	3/26/2017	91330ABA4	0.00	UNITY BK CLINTON NJ 1.5 9/26/2019		0.00	281.92	0.00	281.92
Interest	3/27/2017	27113PBG5	0.00	EAST BOSTON SVGS NK BOSTON MA 0.7 10/27/2017		0.00	131.56	0.00	131.56
Interest	3/27/2017	35637RCQ8	0.00	FREEDOM FIN BK W DES MOINES 1.5 7/26/2019		0.00	281.92	0.00	281.92
Interest	3/27/2017	596689EC9	0.00	MIDDLETON COMMUNITY BANK 1.4 11/27/2018		0.00	263.12	0.00	263.12
Interest	3/28/2017	20786ABA2	0.00	CONNECTONE BK ENGLEWOOD 1.55 7/29/2019		0.00	291.32	0.00	291.32
Interest	3/28/2017	464209CD5	0.00	ISABELLA BANK 0.75 3/28/2017		0.00	140.96	0.00	140.96
Interest	3/29/2017	11373QCC0	0.00	BROOKLINE BK MASS 0.75 10/30/2017		0.00	145.99	0.00	145.99
Interest	3/29/2017	2027505G6	0.00	COMMONWEALTH BUSINESS BK LOS ANGELES CALIF 0.75 8/		0.00	145.99	0.00	145.99
Interest	3/29/2017	3136G3VG7	0.00	FNMA 1.5 9/29/2020-17		0.00	1,875.00	0.00	1,875.00
Interest	3/29/2017	139797FF6	0.00	CAPITAL BK LITTLE ROCK 0.9 2/28/2018		0.00	175.19	0.00	175.19
Interest	3/30/2017	843383AX8	0.00	SOUTHERN BANK 1 1/30/2018		0.00	201.37	0.00	201.37
Interest	3/30/2017	06414QVT3	0.00	BANK NORTH CAROLINA THOMASVILLE NC 1 6/30/2017		0.00	201.37	0.00	201.37
Interest	3/31/2017	45340KDR7	0.00	INDEPENDENCE BK KY OWENSBORO 0.9 2/28/2018		0.00	187.27	0.00	187.27
Interest	3/31/2017	LOAN2015	0.00	Financial System Loan-Mono County 1.25 6/30/2019		0.00	534.64	0.00	534.64
Interest	3/31/2017	3130A9MG3	0.00	FHLB 1.5 9/30/2021-16		0.00	7,500.00	0.00	7,500.00
Interest	3/31/2017	105245GN8	0.00	BRAND BKG CO LAWRENCEVILLE GA 0.85 11/30/2017		0.00	171.16	0.00	171.16



## Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/28/2017, End Date: 3/31/2017

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Interest	3/31/2017	29266N3Q8	0.00	ENERBANK USA SALT LAKE CITYUTAH 1.05 8/31/2018		0.00	218.49	0.00	218.49
Interest	3/31/2017	OAKVALLEY0670	0.00	Oak Valley Bank Cash		0.00	2,045.90	0.00	2,045.90
<b>Subtotal</b>			<b>0.00</b>			<b>0.00</b>	<b>66,130.81</b>		<b>66,130.81</b>
<b>Total Interest/Dividends</b>			<b>0.00</b>			<b>0.00</b>	<b>66,130.81</b>		<b>66,130.81</b>
<b>Sell Transactions</b>									
Matured	3/2/2017	80280JLW9	245,000.00	SANTANDER BK NA WILMINGTON DE 0.75 3/2/2017	0.00	245,000.00	0.00	0.00	245,000.00
Matured	3/28/2017	464209CD5	245,000.00	ISABELLA BANK 0.75 3/28/2017	0.00	245,000.00	0.00	0.00	245,000.00
<b>Subtotal</b>			<b>490,000.00</b>			<b>490,000.00</b>	<b>0.00</b>		<b>490,000.00</b>
Sell	3/31/2017	LOAN2015	4,951.44	Financial System Loan-Mono County 1.25 6/30/2019	0.00	4,951.44	0.00	0.00	4,951.44
Sell	3/31/2017	LOAN2015	19,188.92	Financial System Loan-Mono County 1.25 6/30/2019	0.00	19,188.92	0.00	0.00	19,188.92
<b>Subtotal</b>			<b>24,140.36</b>			<b>24,140.36</b>	<b>0.00</b>		<b>24,140.36</b>
Withdraw	3/31/2017	OAKVALLEY0670	12,338,620.97	Oak Valley Bank Cash	0.00	12,338,620.97	0.00	0.00	12,338,620.97
<b>Subtotal</b>			<b>12,338,620.97</b>			<b>12,338,620.97</b>	<b>0.00</b>		<b>12,338,620.97</b>
<b>Total Sell Transactions</b>			<b>12,852,761.33</b>			<b>12,852,761.33</b>	<b>0.00</b>		<b>12,852,761.33</b>



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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE** May 2, 2017

**Departments: Clerk of the Board**

**TIME REQUIRED**

**SUBJECT** Appointment to Mono County  
Children and Families Commission

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

The Mono County Children and Families Commission requests the Board of Supervisors appoint Patricia Robertson to the First 5 Mono County Children and Families Commission. This item is sponsored by Supervisor Gardner.

**RECOMMENDED ACTION:**

Appoint Patricia Robertson to the Mono County Children and Families Commission to serve a three-year term, commencing May 2, 2017 and expiring May 1, 2020.

**FISCAL IMPACT:**

None.

**CONTACT NAME:** Helen Nunn

**PHONE/EMAIL:** 760-932-5534 / hnunn@mono.ca.gov

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

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

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**History**

Time

Who

Approval

4/27/2017 10:43 AM	County Administrative Office	Yes
4/24/2017 5:35 PM	County Counsel	Yes
4/26/2017 11:04 AM	Finance	Yes



**Stacey Adler, PhD**  
Commission Chair  
Mono County Superintendent  
of Schools

**Date:** May 2, 2017

**To:** Honorable Board of Supervisors

**Rick Johnson, MD**  
Commission Vice-Chair  
Mono County Health Officer

**From:** Molly DesBaillets, Executive Director First 5 Mono County

**Subject:** Appointment of Patricia Robertson to the First 5 Mono County  
Children and Families Commission

**Jeanne Sassin**  
Commission Secretary  
Teacher  
Lee Vining Elementary School

**Recommended Action:**

Appoint Patricia Robertson to the Mono County Children and Families  
Commission to serve a three-year term, commencing May 2, 2017 and expiring  
May 1, 2020.

**Bob Gardner**  
Mono County Board of  
Supervisors

**Discussion:**

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

**Bertha Jimenez**  
Case Manager III  
Mono County Behavioral  
Health

In accordance with Mono County Code, Ms. Robertson wishes to serve under the  
membership category: *representative of a community-based organization that has the  
goal of promoting or nurturing early childhood development.*

**Kristin Wilson, MD**  
Pediatrician  
Mammoth Hospital

**Fiscal Impact:**

None

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

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





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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE** May 2, 2017

**Departments: Clerk of the Board**

**TIME REQUIRED**

**SUBJECT** Reappointment of Three Members to  
CSA#1

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

Reappointment of Kim McCarthy, Deb Preschutti, and Denise Perpall to CSA #1 Board. These terms will expire 11/30/2020.  
This item is being sponsored by Supervisor Stump.

**RECOMMENDED ACTION:**

Appoint Kim McCarthy, Deb Preschutti, and Denise Perpall to CSA #1 Board, all terms to expire 11/30/2020.

**FISCAL IMPACT:**

None.

**CONTACT NAME:** Helen Nunn

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

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

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

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**History**

Time

Who

Approval

4/27/2017 10:06 AM	County Administrative Office	Yes
4/24/2017 5:51 PM	County Counsel	Yes
4/26/2017 11:05 AM	Finance	Yes

**MONO COUNTY SERVICE AREA NO. 1  
PO BOX 3861  
MAMMOTH LAKES, CA 93546**

TO: Honorable Board of Supervisors

FROM: Marianne O'Connor  
Secretary of the Board

DATE: March 29, 2017

Subject:

Reappointment of Kim McCarthy, Denise Perpall and Deborah Preschutti with the term expiring 11/30/20.

Recommendation:

Approve the reappointment of Kim McCarthy, Denise Perpall and Deborah Preschutti

Discussion:

The CSA1 Board of Directors at their regular meeting held March 28, 2017 made and unanimously passed a motion to recommend reappointment of Kim McCarthy, Denise Perpall and Deborah Preschutti to the CSA1 Board with terms expiring 11/30/20. There has been no interest from any other parties to fill these Director positions, and these incumbent Directors wish to remain serving on the CSA1 Board of Directors.

Fiscal Impact:

None

**MONO COUNTY SERVICE AREA NO. 1**  
**BOARD OF DIRECTORS REGULAR MEETING**  
**3/28/17**

Board Members Present: Rick LaBorde, Deb Preschutti, Denise Perpall, John  
Connolly  
Board Members Absent: Kim McCarthy  
Staff: Marianne O'Connor  
Guests: Fred Stump

MINUTES

Deb Preschutti called the meeting to order at 5:37 p.m.

**PUBLIC COMMENT** - None

**MINUTES** – Denise Perpall made a motion to approve the minutes of the 1/31/17 Regular Board meeting. Rick Laborde seconded the motion and all Board members present voted in favor. Rick Laborde made a motion to approve the minutes of the 2/22/17 Regular Board meeting. Deb Preschutti seconded the motion and all Board members present voted in favor.

**FINANCIAL REPORT** – Marianne reviewed the financial report for the period ending 2/28/17. Rick Laborde made a motion to accept the financial report. Denise Perpall seconded the motion and all Board members present voted in favor.

**COMMUNITY CENTER LANDSCAPE PROJECT** - Denise Perpall made a motion to approve the purchase of 3 trees for the community center and 1 picnic table. Rick Laborde seconded the motion and all Board members present voted in favor.

John Connolly attend the meeting at this point

**PERGOLA** – The Board discussed it is not wise to go ahead with this project until we know how much the skate park accepted bid will be. Deb Preschutti feels the information we received from the engineer is a bit off. She recommends we continue with the project so we can keep it going in case and for whenever we can go ahead with it. The Board should pick a design so the engineer can complete the design work and that part will be done. Then if CSA1 can afford it after the skate park, we will have a design for the bid process without another delay. The board was curious what the materials look like that the engineer is indicating in his report. Fred Stump recommended discussing risk management issues with Jay Sloan regarding the materials considered. Deb will get back in touch with the engineer.

**COMMUNITY CENTER, LIBRARY, COMMUNITY GARDEN, SKATE PARK:**

**COMMUNITY GARDEN** – Kim has asked again for the plot contracts. She has given Joanne seeds to spread on the traffic islands. John Connolly asked if the Board has any suggestions on what we would like to see with the community garden? Should we go with one large garden rather than plots? The Board decided to keep the garden in plots available to individuals. Rick will look at the deer sculpture in the traffic island by the fire station to see what repairs need to be done.

**SKATE PARK** – The Board decided to table the purchase of 2 picnic tables for the skate park until next Spring. Deb suggested we may be able to get a sponsor or donation for the tables. 30 plans went out in the bid process and Peter Chapman is expecting five bids to come in by Thursday.

**BALLFIELD** –tabled

**LIBRARY** – tabled and to be removed from agenda

**COMMUNITY PROGRAMS** – Spring classes are going. –9 people are attending the classes. Kim will be doing a bead bracelet class.

**NEW WINDOW COVERINGS AT COMMUNITY CENTER** – the blinds will be installed next week.

**TENNIS COURT RESTORATION** – tabled

**BILLS TO BE PAID** – Deb Preschutti made a motion to approve the bills to be paid. Rick Laborde seconded the motion and all Board members present voted in favor.

**NEW BUSINESS – REAPPOINTMENT OF KIM MCCARTHY, DEB PRESCHUTTI AND DENISE PERPALL** – Rick Laborde made a motion to request the Board of Supervisors to reappoint Kim McCarthy, Deb Preschutti and Denise Perpall to the CSA1 Board of Directors with terms expiring 11/30/20. No other parties have expressed interest in serving on the Board. John Connolly seconded the motion and all Board members present voted in favor.

**SITE MAINTENANCE – USFS leases** – No update. Rick Laborde commented that with regard to the Wilfred site, noting is going on up there that services this District except KUNR. The only entity using it is CSA2 to rebroadcast Bishop stations, but not since 2015. KSR is broadcasting FM from that site, but not TV. Fred Stump commented the FCC transmission permits are in the County's name so cannot be transferred to a private entity. Rick commented, if we move KUNR to the McGee site, it will not service Mammoth but would service our District perfectly. We would have to adjust the Sunny Slopes antennae to pick up from McGee rather than Wilfred.

Rick continue to report the McGee site is all cleaned up. The Wilfred site still has three huge satellite dishes and bases that have to come down. He will clean those up this summer regardless if we continue with the lease. We will want to continue with the lease renewal and then we will just terminate it later when we don't need it any longer.

Deb Preschutti asked are you comfortable sending notices to KUNR and KSRW that we are considering removing all FM and TV equipment off the Wilfred site, which would affect their transmission?

Rick reported Channel 5 is out in some areas. Our equipment needs repair of approximately \$5000. The FCC will likely sell Channel 49 in the future. Can we do a survey to see who is actually using the TV service?

Fred Stump commented it is a Prop 13 issue about whether we can abandon TV service and if we abandon, it may mean a certain portion of the property taxes CSA1 receives now will go into the County General Fund instead of the CSA1 fund. There may be other options for providing TV service (Wifi, TV streaming on internet, etc). However, the new RACE project will not go beyond the fire station. Fred commented the CSA1 Board should direct staff to prepare a letter to KUNR and KSRW and authorize the Board Chair to sign and a copy of the letter that is sent should be provided to the rest of the Board. The Board was in agreement. Marianne will draft a letter to both and send to Rick and Kim for approval.

FCC Licenses – Rick Laborde commented if this is the FCC license that rebroadcasts Sierra Wave TV, then we should just cancel it. No point in paying to renew since it is not being used. Also it is OK to cancel Channel 5 KOLO service so we don't have to repair the equipment and just keep Channel 49 KOLO service until the FCC wants to sell that bandwidth. Channel 49 is easier for our constituents to receive. The Channel 49 translator will be placed back up on McGee when possible, as that translator has been repaired already and ready to go back up on the site. All Board members present agreed.

**BUSINESS INITIATED BY BOARD MEMBERS** –None

**NEW BUSINESS (for next meeting agenda)** – Denise requested that the Yard Sale be put on the agenda with a scheduling change

**NEXT REGULAR MEETING DATE** – The next regular Board meeting will be scheduled for Wednesday, April 26, 2017 at 5:30 p.m.

Denise Perpall made a motion to adjourn the meeting. Deb Preschutti seconded the motion and all Board members present voted in favor. The meeting was adjourned at 7:15 p.m.



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Clerk of the Board**

**TIME REQUIRED**

**SUBJECT** Senate Bill 58 - Support

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

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### AGENDA DESCRIPTION:

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

Letter in support of SB 58 (McGuire) - Wildlife Management Areas: Payment of Taxes and Assessments. This letter was drafted and sent on behalf of the Board consistent with the Board-adopted Legislative Platform and is included on the correspondence agenda as an update.

---

### RECOMMENDED ACTION:

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### FISCAL IMPACT:

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**CONTACT NAME:** Helen Nunn

**PHONE/EMAIL:** 760-932-5534 / hnnun@mono.ca.gov

---

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

### SEND COPIES TO:

---

### MINUTE ORDER REQUESTED:

YES  NO

---

### ATTACHMENTS:

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[Letter in support](#)

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### History

**Time**

4/27/2017 10:10 AM

**Who**

County Administrative Office

**Approval**

Yes

4/26/2017 2:51 PM

County Counsel

Yes

4/26/2017 11:10 AM

Finance

Yes





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

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## **BOARD OF SUPERVISORS COUNTY OF MONO**

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

April 14, 2017

The Honorable Ricardo Lara  
Chair, Senate Appropriations Committee  
State Capitol, Room 5050  
Sacramento, CA 95814

**RE:    Senate Bill 58 (McGuire) – Wildlife Management Areas: Payment of Taxes and Assessments - SUPPORT**

Dear Senator Lara:

On behalf of the Mono County Board of Supervisors, I am writing to express our strong support for Senate Bill 58, authored by Senator Mike McGuire, relating to State Payment in Lieu of Taxes (PILT).

Many of California's counties that contain State wildlife management areas also have a significant amount of federal and other State owned land within their boundaries that do not generate property tax revenues, an important source of revenue to fund local programs and services for county residents. California PILT was established in 1949 to offset adverse impacts to county property tax revenues that result when the State acquires private property for wildlife management areas.

The 2015-16 State Budget Package changed Fish and Game Code Section 1504 to make future State PILT payments permissive by changing the 'shall' pay to 'may' pay. SB 58 will return the 'may' back to 'shall' effective January 1, 2019.

While Mono County appreciates that the Brown Administration included funding in the State Budget for State PILT for the 2015-16 and 2016-17 fiscal years following more than a decade of non-payment, and has proposed to fund State PILT in the 2017-2018 fiscal year, future Administrations may well choose to simply not make State PILT payments - leaving counties without recourse due to the now permissive nature of the language. SB 58 is a bipartisan effort setting an implementation date of January 1, 2019 to ensure future Administrations recognize this commitment to counties.

Mono County is over 90 percent public land; while we treasure our landscapes that provide habitat for fish and wildlife as well as clean water and air for millions of Californians, the county relies on PILT funding to provide essential services to our residents and visitors.

The Mono County Board of Supervisors respectfully requests your "Aye" vote when the bill is addressed on the Suspense File before your committee.

Sincerely,



Stacy Corless

Chair, Mono County Board of Supervisors

Cc: Senator Tom Berryhill  
Assembly Member Frank Bigelow  
Members, Senate Appropriations Committee  
Mono County Board of Supervisors  
Rural County Representatives of California



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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE** May 2, 2017

**Departments: Clerk of the Board**

**TIME REQUIRED**

**SUBJECT** Assembly Bill 1665 - Support

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

Letter in support of Assembly Bill 1665 - Telecommunication: Advanced Services Fund. This letter was drafted and sent on behalf of the Board consistent with the Board-adopted Legislative Platform and is included on the correspondence agenda as an update.

**RECOMMENDED ACTION:**

**FISCAL IMPACT:**

**CONTACT NAME:** Helen Nunn

**PHONE/EMAIL:** 760-932-5534 / hnnun@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH  
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**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

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**History**

Time	Who	Approval
4/27/2017 10:41 AM	County Administrative Office	Yes

4/26/2017 2:51 PM

County Counsel

Yes

4/26/2017 11:08 AM

Finance

Yes



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

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**BOARD OF SUPERVISORS  
COUNTY OF MONO**

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

April 14, 2017

The Honorable Eduardo Garcia  
State Capitol, Room 4162  
Sacramento, CA 94249-0056

**RE: Assembly Bill 1665 – Telecommunications: Advanced Services Fund – SUPPORT**

Dear Assemblymember Garcia:

On behalf of the Mono County Board of Supervisors, I am writing to express our strong support for your AB 1665, the Internet for All Now Act. Our board agrees that broadband access is a social and economic justice issue, and that high speed internet access is an essential service for public safety, health care, education, economic development, civic participation and quality of life.

Mono is a rural, remote county. Though our region has been successful in securing broadband infrastructure through the Digital 395 project, there is still much work to do to bridge the digital divide in our county and in other rural parts of California. Reauthorizing collection of funds into the California Advanced Services Fund will continue the great progress made to deploy last-mile broadband infrastructure to our underserved and unserved communities and to increase broadband adoption rates across the state.

The Mono County Board of Supervisors applauds the California Legislature's goal of 98% broadband deployment statewide and hopes that successful passage of AB 1665 will ensure that rural communities and low-income residents are not left behind in the digital economy.

Sincerely,

Stacy Corless  
Chair, Mono County Board of Supervisors

Cc: Assemblymember Frank Bigelow  
Mono County Board of Supervisors



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Clerk of the Board**

**TIME REQUIRED**

**SUBJECT** FY17 Omnibus PILT - SRS Letter

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

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### AGENDA DESCRIPTION:

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

Letter from NACo and WIR to Congress to fund PILT and SRS payments to counties.

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### RECOMMENDED ACTION:

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### FISCAL IMPACT:

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**CONTACT NAME:** Helen Nunn

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

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### SEND COPIES TO:

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### MINUTE ORDER REQUESTED:

YES  NO

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### ATTACHMENTS:

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[Letter](#)

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### History

Time	Who	Approval
4/27/2017 9:59 AM	County Administrative Office	Yes
4/26/2017 2:50 PM	County Counsel	Yes
4/26/2017 2:11 PM	Finance	Yes



April 25, 2017

The Honorable Mitch McConnell  
Majority Leader  
United States Senate  
U.S. Capitol Building, Room: S-230  
Washington, DC 20510

The Honorable Charles Schumer  
Minority Leader  
United States Senate  
Hart Senate Office Building, Room: 419  
Washington, DC 20515

The Honorable Paul D. Ryan  
Speaker  
United States House of Representatives  
U.S. Capitol Building, Room: H-232  
Washington, DC 20515

The Honorable Nancy Pelosi  
Democratic Leader  
United States House of Representatives  
U.S. Capitol Building, Room: H-204  
Washington, DC 20515

Dear Majority Leader McConnell, Minority Leader Schumer, Speaker Ryan, and Minority Leader Pelosi,

On behalf of the National Association of Counties (NACo), the only national organization representing all 3,069 counties across the United States, I write to request Congress provide urgent relief to counties with significant percentages of federal land within their jurisdictions by fully funding the Payments In Lieu of Taxes program (PILT) and reauthorizing the Secure Rural Schools program (SRS).

As you know, Congress plays a key role in guiding the management of the 640 million acres of federal public lands. Sixty-two percent of counties nationwide have federal land within their boundaries, and federal lands policies have a direct impact on the quality of life and economic wellbeing of public lands counties. Many counties have vast swaths of untaxable federal land, leaving a sizable portion of their revenues subject to the federal legislative branch.

As Congress develops appropriations legislation for FY2017, we strongly encourage you to keep the PILT and SRS programs in mind, and ensure that federal public lands counties receive the full funding they need.

#### **Payments In Lieu of Taxes**

Nearly 1,900 counties, boroughs, and parishes in 49 states rely on PILT to make up for lost property tax revenue from tax-exempt federal public lands. PILT provides an important safety net so counties can reliably provide essential services to their constituents.

In FY2016, Congress appropriated the necessary \$452 million to fully fund PILT, which counties greatly appreciated. For FY2017, the U.S. Department of the Interior requested \$480 million in mandatory funding for PILT. Unless and until Congress guarantees full funding for PILT, counties will not be able to provide public services such as emergency management, law enforcement, education, healthcare, and road maintenance to residents and federal lands visitors.

Counties therefore urge Congress to fully fund PILT for FY2017 and eliminate the annual funding uncertainty faced by PILT counties in the long-term.

### Secure Rural Schools

The SRS program provides counties with significant U.S. Forest Service lands with funding to make up for the shortfall resulting from declining timber sales off federal forestlands beginning in the early 1990s. SRS was last reauthorized retroactively for FY2014 and FY2015 with final payments going to counties and schools in spring 2016. Currently, over 720 counties and 4,000 school districts in 41 states count on SRS funds to provide a quality education to nine million students.

While NACo supports better federal forest management policies, including timber harvesting on public lands to increase revenues to local governments and schools, until needed land management reform becomes law, rural counties will be left with a major revenue shortfall if SRS lapses.

Should the Congress not reauthorize SRS, county forest payments will revert to the permanently authorized 25 percent revenue sharing payments under the National Forest Revenue Act of 1908 (16 U.S.C. 500). This will negatively impact county government revenues. When SRS authorization expired in FY2014, county payments nationwide decreased by a staggering 80 percent. Another revenue cut like this will force many public lands counties and schools to lay off vital employees, including schoolteachers. Additionally, some counties receiving PILT payments may see a reduction as SRS counties would no longer be required to deduct SRS payments under the PILT formula.

NACo commits to working with Congress to ensure robust funding for county governments in FY2017 and in the years ahead. County governments are responsible for implementing a broad array of services, such as educating our nation's youth, responding to emergency calls, and maintaining public infrastructure. Counties across the nation urge you to protect vital revenue streams that ensure these public services will not be interrupted in the coming year and in the long-term.

Sincerely,



Matthew D. Chase  
Executive Director  
National Association of Counties



Joel Bousman  
President  
Western Interstate Region

cc: U.S. Senate Committee on Energy and Natural Resources  
U.S. Senate Committee on Agriculture, Nutrition, and Forestry  
U.S. Senate Committee on Appropriations, Subcommittee on Interior, Environment, and Related Agencies  
U.S. House Committee on Natural Resources  
U.S. House Committee on Agriculture  
U.S. House Committee on Appropriations, Subcommittee on Interior, Environment, and Related Agencies  
The Honorable John Cornyn, Majority Whip, U.S. Senate  
The Honorable Richard Durbin, Minority Whip, U.S. Senate  
The Honorable Kevin McCarthy, Majority Leader, U.S. House  
The Honorable Steny Hoyer, Democratic Whip, U.S. House





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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE** May 2, 2017

**Departments: Clerk of the Board**

**TIME REQUIRED**

**SUBJECT** Letter from Donna Siemensen re  
TROD

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

Letter from Donna Siemensen of Bridgeport regarding Type II rentals.

**RECOMMENDED ACTION:**

**FISCAL IMPACT:**

**CONTACT NAME:** Helen Nunn

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

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

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**History**

Time	Who	Approval
4/27/2017 10:42 AM	County Administrative Office	Yes
4/27/2017 7:09 AM	County Counsel	Yes
4/26/2017 4:50 PM	Finance	Yes

## Helen Nunn

---

**From:** Helen Nunn  
**Sent:** Wednesday, April 26, 2017 9:19 AM  
**To:** Helen Nunn  
**Subject:** FW: short term rental

**From:** Donna Simensen [<mailto:picturethisdl@gmail.com>]  
**Sent:** Tuesday, April 25, 2017 11:12 AM  
**To:** Leslie Chapman <[lchapman@mono.ca.gov](mailto:lchapman@mono.ca.gov)>; Larry Johnston <[ljohnston@mono.ca.gov](mailto:ljohnston@mono.ca.gov)>; Fred Stump <[fstump@mono.ca.gov](mailto:fstump@mono.ca.gov)>; Bob Gardner <[bgardner@mono.ca.gov](mailto:bgardner@mono.ca.gov)>; John Peters <[jpeters@mono.ca.gov](mailto:jpeters@mono.ca.gov)>; Stacy Corless <[scorless@mono.ca.gov](mailto:scorless@mono.ca.gov)>  
**Cc:** Shannon Kendall <[skendall@mono.ca.gov](mailto:skendall@mono.ca.gov)>; Stacy Corless <[scorless@mono.ca.gov](mailto:scorless@mono.ca.gov)>  
**Subject:** short term rental

To The Board Of Supervisor,

I am yet writing you another letter about this subject that has seemed to bring my husband and I lots of anxiety. (Recap) We were informed at a supervisors meeting that the moratorium for the transient rental situation as been solved for Type I, which is only if you live on the same lot location as the rental, which we are but technically we're not.

This has stirred up questions in our minds of the future. We are retired, we love this town, we care about our neighbors and would never want to bring any hardship on them. We are also one of the few people on our half of the block that are here full time residents, and we watch, and take care of our neighbor's house while they are away. Also we our getting acquainted with community service in Bridgeport and all the wonderful people that live here, weather they are full time or part time residents. I don't expect everybody to agree with us, but we feel there is a way to resolve this without having for us to go through so much. Consider a Type II as well as a Type III, The Type II would be for people like us that live **full time residents** in the **same town**, as the the short term rental, and case by case. Type III would be those that live out of town. So therefore, the people that have a Type II rental would be giving a chance without going though a lot merger, which is a hardship to us: very costly and if ever we would have to separate the lots, not only is it costly but next to impossible, from what we here. So In concussion, we are asking you all to reconsider this very urgent saturation and call a meeting to resolve this please to make it fair for all.

Thank you, Jeff & Donna Simensen



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Human Resources**

**TIME REQUIRED** 5 minutes

**PERSONS  
APPEARING  
BEFORE THE  
BOARD** Dave Butters

**SUBJECT** Employment Contract for Deputy  
District Attorney III

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### AGENDA DESCRIPTION:

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

Proposed resolution approving a contract with Todd Graham as Deputy District Attorney III, and prescribing the compensation, appointment and conditions of said employment.

---

### RECOMMENDED ACTION:

1. Announce fiscal impact. 2. Approve Resolution #R17-\_\_\_\_, Approving a contract with Todd Graham as Deputy District Attorney III and prescribing the compensation, appointment and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County.

---

### FISCAL IMPACT:

This position is funded out of the general fund. The cost for this position for the remainder of FY 2016-2017 (April 24 to June 30th) is approximately \$43,503 of which \$21,192 is salary; \$5,057 is the employer portion of PERS, and \$8,254 is the cost of the benefits and is included in the approved budget. Total cost for a full fiscal year (2016-2017) would be \$187,518 of which \$115,176 is annual salary; \$27,481 is the employer portion of PERS, and \$44,861 is the cost of the benefits.

---

**CONTACT NAME:** Dave Butters

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

---

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

**SEND COPIES TO:**

---

### MINUTE ORDER REQUESTED:

YES  NO

---

### ATTACHMENTS:

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[StaffReport\\_Deputy District Attorney III](#)

[Resolution\\_Deputy District Attorney](#)

[Employment Agreement - Deputy District Attorney III](#)

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**History**

<b>Time</b>	<b>Who</b>	<b>Approval</b>
4/27/2017 9:56 AM	County Administrative Office	Yes
4/26/2017 3:01 PM	County Counsel	Yes
4/26/2017 4:57 PM	Finance	Yes



## COUNTY OF MONO

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

*Dave Butters*  
*Director of Human Resources*

To: Honorable Board of Supervisors

From: Dave Butters, Director of Human Resources

Date: May 2, 2017

Subject: Employment Agreement for Todd Graham as Deputy District Attorney III

**Recommendation:** 1. Announce Fiscal Impact. 2. Approve Resolution #R\_\_\_\_\_, approving a contract with Todd Graham as, Deputy District Attorney III and prescribing the compensation, appointment and conditions of said employment, and authorize the Board Chair to execute said contract on behalf of the County.

**Background:** Todd Graham was previously employed in the Mono County District Attorney's office from 1999 through 2013. He is being rehired as Deputy District Attorney III.

**Fiscal Impact:** This position is funded out of the general fund. The cost for this position for the remainder of FY 2016-2017 (April 24 to June 30th) is approximately \$43,503 of which \$21,192 is salary; \$5,057 is the employer portion of PERS, and \$8,254 is the cost of the benefits and is included in the approved budget.

Total cost for a full fiscal year (2016-2017) would be \$187,518 of which \$115,176 is annual salary; \$27,481 is the employer portion of PERS, and \$44,861 is the cost of the benefits.

For questions, please call Dave Butters at 760 932-5413 or email [dbutters@mono.ca.gov](mailto:dbutters@mono.ca.gov)



R17-\_\_

**A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS APPROVING AN EMPLOYMENT AGREEMENT WITH TODD GRAHAM, AND PRESCRIBING THE COMPENSATION, APPOINTMENT, AND CONDITIONS OF SAID EMPLOYEMENT**

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

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

**PASSED, APPROVED and ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2017, by the following vote, to wit:

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAIN:**

\_\_\_\_\_  
Stacy Corless, Chair  
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
County Counsel

## **AGREEMENT REGARDING EMPLOYMENT OF TODD GRAHAM**

This Agreement is entered into by and between Todd Graham and the County of Mono.

### **I. RECITALS**

The County wishes to employ Todd Graham as a Deputy District Attorney III on a full-time basis on the terms and conditions set forth in this Agreement. Mr. Graham wishes to accept employment with the County on said terms and conditions.

### **II. AGREEMENT**

1. The term of this Agreement shall be April 24, 2017, until April 23, 2019, unless earlier terminated by either party in accordance with this Agreement. The County shall notify Mr. Graham in writing no later than October 23, 2018, whether it intends to negotiate a renewal of this Agreement. In the event the County fails to provide such notice, Mr. Graham shall notify the County in writing of its breach of this provision of the Agreement and County shall be allowed 30 days from the receipt of that notice to cure the breach. If the County cures the breach and notifies Mr. Graham that it does not intend to negotiate a renewal of the Agreement, then this Agreement shall terminate six months after said notification and no additional compensation or damages shall be owing to Mr. Graham as a result of the cured breach. If County does not cure the breach, then the Agreement shall automatically renew for another three years, commencing on the date of its expiration, on the same terms in effect at the time of renewal.
2. Commencing April 24, 2017, Mr. Graham shall be employed by Mono County as Deputy District Attorney III, serving at the will and pleasure of the District Attorney in accordance with the terms and conditions of this Agreement. Mr. Graham accepts such employment. The District Attorney shall be deemed the "appointing authority" for all purposes with respect to Mr. Graham's employment.
3. Effective April 24, 2017, Mr. Graham's salary shall be \$9,598 per month. The Board may unilaterally increase Mr. Graham's compensation in its discretion at any time while this Agreement is in effect. Should a wage increase be granted under the MOU with Local 39, applicable to Mono County Public Employees (MCPE), it is agreed that this contract will be reopened for discussion and potential re-negotiation with respect Mr. Graham's salary. During such negotiations, the County shall consider and discuss the issue of increased compensation with Mr. Graham in good faith, but the County's decision

whether or not to grant such additional compensation shall be final and non-appealable.

4. Mr. Graham shall earn and accrue vacation and sick leave in accordance with the County's Management Benefits Policy and in accordance with any applicable County Code provisions not in conflict with said Policy. Also, pursuant to said Policy, in recognition of the fact that his employment will be exempt from the payment of overtime or compensatory time-off under the Fair Labor Standards Act, he shall be entitled to 80 hours of merit leave (aka administrative leave) during each year of service under this Agreement. For Mr. Graham, the prorated Merit Leave for the remainder of 2017 shall be 55 hours. Mr. Graham understands that said merit leave does not accrue from one calendar year to the next; rather, it must be used by December 31<sup>st</sup> of each calendar year in which it is provided or it is lost.
5. To the extent deemed appropriate by the District Attorney, the County shall pay the professional dues, subscriptions, and other educational expenses necessary for Mr. Graham's full participation in applicable professional associations, or for his continued professional growth and for the good of the County.
6. To the extent not inconsistent with the foregoing or any other provision of this Agreement, Mr. Graham shall be entitled to the same general benefits provided by the County to other management-level employees, as described more fully in the County's Management Benefits Policy, CalPERS medical insurance, County dental and vision coverage, and life insurance. The CalPERS retirement formula applicable to Mr. Graham's County employment will be 2.5% @ 55. Any and all references in this Agreement to the County's Management Benefits Policy shall mean the "Policy Regarding Benefits of Management-level Officers and Employees," adopted by Resolution of the Mono County Board of Supervisors, as the same may be amended from time to time and unilaterally implemented by the County.
7. Mr. Graham understands and agrees that his receipt of compensation or benefits of any kind under this Agreement or under any applicable County Code provision or policy – including but not limited to salary, insurance coverage, and paid holidays or leaves – is expressly contingent on his actual and regular rendering of personal services to the County or, in the event of any absence, upon his proper use of any accrued leave. Should Mr. Graham cease rendering such services during this Agreement and be absent from work without any accrued leave to cover said absence, then he shall cease earning or receiving any additional compensation or benefits until such time as he returns to work and resumes rendering personal services; provided, however,



that the County shall provide any compensation or benefits mandated by state or federal law. Furthermore, should Mr. Graham's regular schedule ever be reduced to less than full-time employment, on a temporary or permanent basis, then all compensation and benefits provided by this Agreement or any applicable County policies shall be reduced on a pro-rata basis, except for those benefits that the County does not generally pro-rate for its other part-time employees.

8. Consistent with the "at will" nature of Mr. Graham's employment, the District Attorney may terminate his employment at any time during this agreement, without cause. In that event, this Agreement shall automatically terminate concurrently with the effective date of the termination. Mr. Graham understands and acknowledges that as an "at will" employee, he will not have permanent status nor will his employment be governed by the County Personnel System (Mono County Code Chapter 2.68) except to the extent that System is ever modified to apply expressly to at-will employees. Among other things, he will have no property interest in his employment, no right to be terminated or disciplined only for just cause, and no right to appeal, challenge, or otherwise be heard regarding any such termination or other disciplinary action the District Attorney may, in his discretion, take during Mr. Graham's employment.
9. In the event that such a termination without cause occurs after April 24, 2018, (i.e., after the first twelve months of employment), Mr. Graham shall receive as severance pay a lump sum equal to three months' salary or to the extent that fewer than three full calendar months remain (as of effective date) before this Agreement would have expired, Mr. Graham shall instead receive a lesser amount equal to any remaining salary payments he would have received before expiration of the Agreement had he not been terminated. Notwithstanding the foregoing, Mr. Graham shall receive severance pay equal to three months' salary in the event that termination occurs after the County has notified Mr. Graham that it intends to negotiate a renewal of this Agreement but before this Agreement expires. In no event shall the parties' failure or inability to arrive at mutually acceptable terms of a renewed agreement trigger the payment of severance pay. Note: for purposes of severance pay, "salary" refers only to base compensation.
10. Notwithstanding the foregoing, Mr. Graham shall not be entitled to any severance pay in the event that the District Attorney has grounds to discipline him on or about the time he gives the notice of termination. For purposes of this provision, grounds for discipline include but are not limited to those specified in Section 2.68.230 of the County Code or any successor Code provision, as the same may be amended from time to time. Mr. Graham shall

also not be entitled to any severance pay in the event that he becomes unable to perform the essential functions of his position (with or without reasonable accommodations) and his employment is duly terminated for such non-disciplinary reasons.

11. Mr. Graham may resign his employment with the County at any time. His resignation shall be deemed effective when tendered, and this agreement shall automatically terminate on that same date, unless otherwise mutually agreed to in writing by the parties. Mr. Graham shall not be entitled to any severance pay or additional compensation of any kind after the effective date of such resignation.
12. This Agreement constitutes the entire agreement of the parties with respect to the employment of Todd Graham.
13. The parties agree that the Board of Supervisors' approval of this Agreement on behalf of the County is a legislative act and that through this agreement, the Board of Supervisors is carrying out its responsibility and authority under Section 25300 of the Government Code to set the terms and conditions of County employment. It is not the parties' intent to alter in any way the fundamental statutory (non-contractual) nature of Mr. Graham's employment with the County nor to give rise to any future contractual remedies for breach of this Agreement or of an implied covenant of good faith and fair dealing. Rather, the parties intend that Mr. Graham's sole remedy in response to any failure by the County to comply with this Agreement shall be traditional mandamus. Pursuant to Government Code sections 53243 Mr. Graham shall reimburse the County for any paid leave pending an investigation, legal criminal defense, or cash settlement related to termination by the County if Mr. Graham is convicted of a crime involving abuse of office or position.
14. Mr. Graham acknowledges that this Agreement is executed voluntarily by him, without duress or undue influence on the part or on behalf of the County. Mr. Graham further acknowledges that he has participated in the negotiation and preparation of this Agreement and has had the opportunity to be represented by counsel with respect to such negotiation and preparation or does hereby knowingly waive his right to do so, and that he is fully aware of the contents of this Agreement and of its legal effect. Thus, any ambiguities in this Agreement shall not be resolved in favor of or against either party.

### **III. EXECUTION:**

This Agreement shall be deemed executed as of April 24, 2017.

TODD GRAHAM

THE COUNTY OF MONO

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APPROVED AS TO FORM:

By: Stacy Corless, Chair  
Board of Supervisors

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COUNTY COUNSEL



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Elections**

**TIME REQUIRED** 40 minutes (20 minute presentation;  
20 minute discussion)

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

Shannon Kendall, Registrar of Voters;  
Nate Greenberg, Information  
Technology Director

**SUBJECT** Elections Equipment Workshop

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### AGENDA DESCRIPTION:

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

Presentation regarding purchase or lease of elections equipment.

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### RECOMMENDED ACTION:

1. PURCHASE EQUIPMENT OUTRIGHT: Approve increase in appropriations for purchase of Dominion's Imagecast Central and Evolution Elections equipment in the amount of \$212,850 and recommend funding this increase by transfer from contingency, or alternatively, the Economic Stabilization fund. 2. LEASE EQUIPMENT: Approve budget amendment for the lease option to purchase Dominion's Imagecast Central and Evolution Elections equipment for \$53,505.19 per year (totaling \$428,041.50 over eight years); first payment to be funded out of contingency and the remaining yearly payments to be budgeted through the Elections budget using current operating revenue to offset these costs.

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### FISCAL IMPACT:

Contingency funds (or alternatively, Economic Stabilization Funds) would be appropriated in the amount of \$212,850 if purchase of the equipment outright is chosen by your board; or, contingency funds would be appropriated in the amount of \$53,505.19 for the first year with the remaining seven yearly payments to be budgeted through the Elections budget using current operating revenue to offset these costs (totaling \$428,041.50 over eight years) for the lease option.

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**CONTACT NAME:** Shannon Kendall

**PHONE/EMAIL:** x5533 / skendall@mono.ca.gov

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

**SEND COPIES TO:**

---

### MINUTE ORDER REQUESTED:

YES  NO

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### ATTACHMENTS:

[Click to download](#)

<a href="#">Staff Report</a>
<a href="#">Dominion Quote for New Equipment</a>
<a href="#">Finance Matrix</a>
<a href="#">SB 450</a>

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**History**

<b>Time</b>	<b>Who</b>	<b>Approval</b>
4/27/2017 9:55 AM	County Administrative Office	Yes
4/25/2017 9:52 AM	County Counsel	Yes
4/26/2017 1:38 PM	Finance	Yes



## CLERK-RECORDER-REGISTRAR COUNTY OF MONO

P.O. BOX 237, BRIDGEPORT, CALIFORNIA 93517  
(760) 932-5533 • FAX (760) 932-5531

*Shannon Kendall*  
*Registrar of Voters*  
(760) 932-5533  
[skendall@mono.ca.gov](mailto:skendall@mono.ca.gov)

To: Honorable Board of Supervisors

From: Shannon Kendall, Registrar of Voters  
Nate Greenberg, IT Director

Date: May 2, 2017

### **Subject**

Potential purchase of Dominion's Imagecast Central and Evolution Elections Equipment.

### **Recommendation**

Either:

1. PURCHASE EQUIPMENT OUTRIGHT: Approve increase in appropriations for purchase of Dominion's Imagecast Central and Evolution Elections equipment in the amount of \$212,850 and recommend funding this increase by transfer from contingency which has a balance of \$362,487, as of May 2, 2017. Alternatively, the appropriations increase for this purchase could be funded by transfer from the County's Economic Stabilization Fund in the amount of \$212,850.
2. LEASE EQUIPMENT: Approve budget amendment for the lease option to purchase Dominion's Imagecast Central and Evolution Elections equipment for \$53,505.19 per year (totaling \$428,041.50 over eight years); first payment to be funded out of contingency and the remaining yearly payments to be budgeted through the Elections budget using current operating revenue to offset these costs.

Please see attached matrix which outlines the different purchase options and costs associated with either choice. Focus Area(s) Met: Infrastructure; Mono Best Place to Work (4/5ths vote required).

### **Discussion**

The Mono County Elections Division has been using elections equipment purchased in 2004 that uses 1980's-1990's technology. It has become outdated and we have begun experiencing various faults with the equipment including ballot feeding problems, actual equipment falling apart (parts not staying together, etc.), and memory card and reader issues to name a few. Due to the age of our current equipment, parts are extremely hard to find and this has become an issue in the past few elections where we have needed various parts.

Conducting elections is a mandated function of this office. It is therefore pertinent, crucial, and mandatory to have well running and dependable elections equipment. With technology changing so much over the past 20+ years, we feel new equipment will allow us to run elections more efficiently with fewer machine errors, providing an end product that is superior to what we currently use, will effectively meet all Secretary of State requirements, and most importantly, will provide our voters with a voting experience they can count on and trust.

Our current vendor, Dominion Voting, is the **only** election equipment vendor that has new machines certified by the State of California and are able to be used by counties. We have always been happy with Dominion and their products and the service they provide has always been exceptional. We don't see a

need to switch vendors, even if that were an option. The relationship that our County has built with Dominion over the past 30 years is mutually beneficial. It's important to have vendors you can truly count on and trust when conducting elections.

The new equipment up for your consideration today is Dominion's Imagecast Central and Evolution Elections equipment. We have included the current quote in your agenda packet as well as a separate matrix that details the pricing, including equipment and services. Two options are available for consideration: purchase outright or lease for eight years. Pursuant to our Dominion representative, if the lease option is chosen, at the end of the eight years, Dominion would pick up the equipment. If the County wanted to re-up into a new agreement, we would determine the products and services and enter into a new agreement, or we could continue using the leased equipment and Dominion would rework the payment structure at that time.

It is important to note that we are currently watching SB 450. This bill, the California Voter's Choice Act, would, on or after January 1, 2018, authorize specified counties (Inyo County is taking part in the pilot project), and on or after January 1, 2020, authorize *any* county to conduct any election as an all-mailed ballot election if certain conditions are satisfied. It still remains optional at this time to participate, and we are uncertain if the benefits outweigh the concerns (both monetary and logistically) associated with this model. It's important to note that "all-mailed ballot election" doesn't mean ONLY vote by mail ballots, it means we must send out vote by mail ballots to every registered voter *and* we are required to have vote centers and ballot boxes in our county as well.

Also included with your packet is a complete copy of Senate Bill 450 which will help explain the many details. We plan to keep our eye on Inyo County as they begin the pilot process and ask pertinent questions to make sure we continue to keep the pros and cons in front of us. When January 1, 2020 comes around, we need to be able to make an informed decision as to whether or not this option is good for Mono County.

Also important to keep in mind is that the equipment we are hoping to purchase from Dominion will work should we decide to go with the SB 450 model in 2020. Dominion will work with our county to take unneeded equipment off of our hands should that become necessary. Regardless of whether we decide to go with SB 450 or not, we are still *required* to have a certain number of machines at a minimum of two vote centers. With the age of our current equipment, purchasing new equipment is still necessary and prudent to guarantee successful, better run elections in the future.

Finally, and maybe most importantly, we will potentially have a local election this November to tax the sales of cannabis. Our office does not feel comfortable pushing our current elections equipment through another election, big or small. If we are able to act now, we can get trained on the new machines in time for this potential election. We will not have to worry about malfunctioning/aging equipment and will be able to confidently carry out elections in the most practical, efficient way, giving our voters the confidence they deserve when they head to the polls.

### **Fiscal Impact**

Contingency funds (or alternatively, Economic Stabilization Funds) would be appropriated in the amount of \$212,850 if purchase of the equipment outright is chosen by your board; or, contingency funds would be appropriated in the amount of \$53,505.19 for the first year with the remaining seven yearly payments to be budgeted through the Elections budget using current operating revenue to offset these costs (totaling \$428,041.50 over eight years) for the lease option. The cost of leasing is \$55,830 including non-ownership of the equipment at the end of the eight-year lease period.



**California Voting System Budgetary Proposal**

Mono County, California

Shannon Kendall, County Clerk- Recorder- Registrar of Voters

Registered Voters: 5883, Precincts:36 Polling / Vote Centers: 8

Date: March 27, 2017

Certified version: Democracy Suite # 5.2

DESCRIPTION	QTY	UNIT PRICE	EXTENSION
<b>Central Scanning Solution: Absentee / Vote By Mail Hardware</b>			
<i>ImageCast Central Kit: Canon DR-G1130 high speed document scanner includes: ImageCastCentral Software, Dell Optiplex 7440 All-in-One, iButton programmer and key, cables</i>	2	\$ 25,000.00	\$ 50,000.00
<b>Sub-Total:</b>			\$ 50,000.00
<b>In-Person Voting Solution: Polling Location Hardware</b>			
<i>ImageCast Evolution (ICE): Internal Battery, internal Modem, Printer w/Paper roll, 2x Flash Memory Cards, 2x iButton</i>	10	\$ 7,200.00	\$ 72,000.00
<i>ImageCast Evolution Plastic Ballot Box</i>	10	\$ 1,000.00	\$ 10,000.00
<i>ATI Accessible Voting Kit</i>	10	\$ 240.00	\$ 2,400.00
<i>ICE Tech Key (Yellow)</i>	2	\$ 25.00	\$ 50.00
<i>ICE Memory Cards 8GB</i>	20	\$ 100.00	\$ 2,000.00
<b>Sub-Total:</b>			\$ 86,450.00
<b>Election Management Hardware</b>			
<i>Democracy Suite EMS Standard Server Configuration Kit - Up to 7 clients</i>	1	\$ 16,000.00	\$ 16,000.00
<i>EMS Client Workstation Configuration Kit</i>	1	\$ 2,500.00	\$ 2,500.00
<i>Adjudication Workstation Kit</i>	1	\$ 1,900.00	\$ 1,900.00
<b>Sub-Total:</b>			\$ 20,400.00
<b>Software</b>			
<i>Democracy Suite (EMS) RTR ONLY Level 1 (0 - 15K)</i>	1	\$ 8,500.00	\$ 8,500.00
<i>ICC Adjudication Application - Level 1 (0 - 15K)</i>	1	\$ 5,000.00	\$ 5,000.00
<b>Sub-Total:</b>			\$ 13,500.00
<b>Support Services</b>			
		<b>Days</b>	
<b>Implementation</b>			
<i>Project Management</i>	15	\$ 2,500.00	\$ 37,500.00
<b>Training</b>			
<i>System Acceptance Testing Training</i>	1	\$ 2,000.00	\$ 2,000.00
<i>Democracy Suite Result, Tally and Reporting</i>	3	\$ 2,000.00	\$ 6,000.00
<i>ICE Operator Training</i>	1	\$ 2,000.00	\$ 2,000.00
<i>ICC Operator Training</i>	1	\$ 2,000.00	\$ 2,000.00
<i>ICC Adjudication Training</i>	1	\$ 2,000.00	\$ 2,000.00
<i>Train The Trainer: Poll worker</i>	1	\$ 2,000.00	\$ 2,000.00
<b>Sub-Total:</b>	23		\$ 53,500.00
<b>Shipping <sup>1</sup></b>			
<b>Sub-Total:</b>	1		\$ -
<b>Discount</b>			
<b>Sub-Total:</b>	1	\$ (11,000.00)	\$ (11,000.00)
<b>Purchase - Year 1 Total:</b>			<b>\$ 212,850.00</b>
<b>Election Support</b>			
		<b># Elections</b>	
<i>Election Set Up (Ballot Layout, Test Deck, Media)</i>	12	\$ 3,500.00	\$ 42,000.00
<i>3 Day Election On-Site Support</i>	2	\$ 4,500.00	\$ 9,000.00
<b>Sub-Total:</b>			\$ 51,000.00
<b>Annual Licenses</b>			
<i>Democracy Suite (EMS) RTR ONLY Level 1 (0 - 15K)</i>	1	\$ 1,700.00	\$ 1,700.00
<i>ICC Adjudication Application - Level 1 (0 - 15K)</i>	1	\$ 1,000.00	\$ 1,000.00
<i>ICC Annual Firmware License - G1130</i>	2	\$ 2,575.00	\$ 5,150.00
<i>ICE Annual Firmware License</i>	10	\$ 228.00	\$ 2,280.00
<b>Sub-Total:</b>			\$ 10,130.00
<b>Warranty and Maintenance</b>			
<i>ImageCast Central Kit: Canon DR-G1130</i>	2	\$ 1,500.00	\$ 3,000.00
<i>ImageCast Evolution (ICE)</i>	10	\$ 235.00	\$ 2,350.00
<b>Sub-Total:</b>			\$ 5,350.00
<b>Managed Service Program</b>			
	<b>Years</b>	<b>Payment</b>	<b>TCoO</b>
<b>Total Cost of Ownership</b>			
<b>Outright Purchase</b>	<b>8</b>		<b>\$372,210.00</b>
<b>Estimated MSA</b>	<b>8</b>	<b>\$53,505.19</b>	<b>\$428,041.50</b>



ELECTIONS OPERATING BUDGET

<b>OPTION 1: PURCHASE OUTRIGHT</b>	Capital Outlay	Election Mgmt	Software License	Warranty and Maintenance	Total Costs
Year 1 FY 2016-2017	\$ 212,850	\$ -	\$ -	\$ -	212,850
Year 2 FY 2017-2018	-	7,286	10,130	5,350	22,766
Year 3 FY 2018-2019	-	7,286	10,130	5,350	22,766
Year 4 FY 2019-2020	-	7,286	10,130	5,350	22,766
Year 5 FY 2020-2021	-	7,286	10,130	5,350	22,766
Year 6 FY 2021-2022	-	7,286	10,130	5,350	22,766
Year 7 FY 2022-2023	-	7,286	10,130	5,350	22,766
Year 8 FY 2023-2024	-	7,286	10,130	5,350	22,766
<b>TOTAL COSTS TO PURCHASE</b>	<b>\$ 212,850</b>	<b>\$ 51,000</b>	<b>\$ 70,910</b>	<b>\$ 37,450</b>	<b>\$ 372,210</b>

ELECTIONS OPERATING BUDGET

<b>OPTION 2: LEASE EQUIPMENT</b>	Capital Outlay	Election Mgmt	Software License	Warranty and Maintenance	Total Costs
Year 1 FY 2016-2017	\$ 33,585	\$ -	\$ -	\$ -	33,585
Year 2 FY 2017-2018	33,585	7,286	10,130	5,350	56,351
Year 3 FY 2018-2019	33,585	7,286	10,130	5,350	56,351
Year 4 FY 2019-2020	33,585	7,286	10,130	5,350	56,351
Year 5 FY 2020-2021	33,585	7,286	10,130	5,350	56,351
Year 6 FY 2021-2022	33,585	7,286	10,130	5,350	56,351
Year 7 FY 2022-2023	33,585	7,286	10,130	5,350	56,351
Year 8 FY 2023-2024	33,585	7,286	10,130	5,350	56,351
<b>TOTAL COSTS TO LEASE</b>	<b>\$ 268,680</b>	<b>\$ 51,000</b>	<b>\$ 70,910</b>	<b>\$ 37,450</b>	<b>\$ 428,040</b>
DIFFERENCE (cost of leasing - interest)	\$ 55,830	\$ -	\$ -	\$ -	55,830
Inputed interest rate	5.49%				

## Senate Bill No. 450

### CHAPTER 832

An act to amend Sections 3017 and 15320 of, to add Sections 4005, 4006, and 4007 to, and to add and repeal Section 4008 of, the Elections Code, relating to elections.

[ Approved by Governor September 29, 2016. Filed with Secretary of State September 29, 2016. ]

### LEGISLATIVE COUNSEL'S DIGEST

SB 450, Allen. Elections: vote by mail voting and mail ballot elections.

Existing law requires all vote by mail ballots to be voted on or before the day of the election and requires the vote by mail voter to return the ballot by mail or in person, as specified, to the elections official who issued the ballot.

This bill would require an elections official who receives a vote by mail ballot that he or she did not issue to forward that ballot to the elections official who issued the ballot no later than 8 days after receipt. By requiring an elections official to forward a ballot to the elections official who issued the ballot, the bill would impose a state-mandated local program.

Existing law authorizes cities with a population of fewer than 100,000 persons, school districts, and special districts to conduct an all-mailed ballot special election to fill a vacancy on the legislative or governing body of those entities under specified conditions.

This bill, the California Voter's Choice Act, would, on or after January 1, 2018, authorize specified counties, and on or after January 1, 2020, authorize any county except the County of Los Angeles, to conduct any election as an all-mailed ballot election if certain conditions are satisfied, including conditions related to ballot dropoff locations, vote centers, and plans for the administration of all-mailed ballot elections. The bill would require the Secretary of State, within 6 months of each all-mailed ballot election conducted by a county pursuant to these provisions, to report certain information to the Legislature regarding that election. The bill would require the county that conducted the all-mailed ballot election to submit to the Secretary of State the information needed for the Secretary of State to prepare the report.

This bill would, on or after January 1, 2020, authorize the County of Los Angeles to conduct any election as a vote center election if certain conditions are satisfied, including conditions related to ballot dropoff locations and vote centers. The bill would, on or after January 1, 2020, authorize the County of Los Angeles to conduct a special election as an all-mailed ballot election pursuant to specified provisions that apply to every county that chooses to conduct a special election as an all-mailed ballot election.

This bill would also require the Secretary of State to establish a taskforce that includes certain individuals to review all-mailed ballot elections conducted pursuant to these provisions and to provide comments and recommendations to the Legislature within 6 months of each all-mailed ballot election or vote center election.

This bill would incorporate additional changes to Section 3017 of the Elections Code proposed by AB 1921 that would become operative only if AB 1921 and this bill are both chaptered and this bill is chaptered last.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: yes

## THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

**SECTION 1.** This act shall be known, and may be cited, as the California Voter's Choice Act.

**SEC. 2.** Section 3017 of the Elections Code is amended to read:

**3017.** (a) All vote by mail ballots cast under this division shall be voted on or before the day of the election. After marking the ballot, the vote by mail voter shall do any of the following: (1) return the ballot by mail or in person to the elections official who issued the ballot, (2) return the ballot in person to a member of a precinct board at a polling place or vote center within the state, or (3) return the ballot to a vote by mail ballot dropoff location within the state that is provided pursuant to Section 3025 or 4005. However, a vote by mail voter who is unable to return the ballot may designate his or her spouse, child, parent, grandparent, grandchild, brother, sister, or a person residing in the same household as the vote by mail voter to return the ballot to the elections official who issued the ballot, to the precinct board at a polling place or vote center within the state, or to a vote by mail ballot dropoff location within the state that is provided pursuant to Section 3025 or 4005. The ballot must, however, be received by the elections official who issued the ballot, the precinct board, or the vote by mail ballot dropoff location before the close of the polls on election day. If a vote by mail ballot is returned to a precinct board at a polling place or vote center, or to a vote by mail ballot dropoff location, that is located in a county that is not the county of the elections official who issued the ballot, the elections official for the county in which the vote by mail ballot is returned shall forward the ballot to the elections official who issued the ballot no later than eight days after receipt.

(b) The elections official shall establish procedures to ensure the secrecy of a ballot returned to a precinct polling place and the security, confidentiality, and integrity of any personal information collected, stored, or otherwise used pursuant to this section.

(c) On or before March 1, 2008, the elections official shall establish procedures to track and confirm the receipt of voted vote by mail ballots and to make this information available by means of online access using the county's elections division Internet Web site. If the county does not have an elections division Internet Web site, the elections official shall establish a toll-free telephone number that may be used to confirm the date a voted vote by mail ballot was received.

(d) The provisions of this section are mandatory, not directory, and a ballot shall not be counted if it is not delivered in compliance with this section.

(e) Notwithstanding subdivision (a), a vote by mail voter's ballot shall not be returned by a paid or volunteer worker of a general purpose committee, controlled committee, independent expenditure committee, political party, candidate's campaign committee, or any other group or organization at whose behest the individual designated to return the ballot is performing a service. However, this subdivision does not apply to a candidate or a candidate's spouse.

**SEC. 2.5.** Section 3017 of the Elections Code is amended to read:

**3017.** (a) All vote by mail ballots cast under this division shall be voted on or before the day of the election. After marking the ballot, the vote by mail voter shall do any of the following: (1) return the ballot by mail or in person to the elections official who issued the ballot, (2) return the ballot in person to a member of a precinct board at a polling place or vote center within the state, or (3) return the ballot to a vote by mail ballot dropoff location within the state that is provided pursuant to Section 3025 or 4005. However, a vote by mail voter who is unable to return the ballot may designate any person to return the ballot to the elections official who issued the ballot, to the precinct board at a polling place or vote center within the state, or to a vote by mail ballot dropoff location within the state that is provided pursuant to Section 3025 or 4005. The ballot must, however, be received by the elections official who issued the ballot, the precinct board, or the vote by mail ballot dropoff location before the close of the polls on election day. If a vote by mail ballot is returned to a precinct board at a polling place or vote center, or to a vote by mail ballot dropoff location, that is located in a county that is not the county of the elections official who issued the ballot, the elections official for the county in which the vote by mail ballot is returned shall forward the ballot to the elections official who issued the ballot no later than eight days after receipt.

(b) The elections official shall establish procedures to ensure the secrecy of a ballot returned to a precinct polling place and the security, confidentiality, and integrity of any personal information collected, stored, or otherwise used pursuant to this section.

(c) On or before March 1, 2008, the elections official shall establish procedures to track and confirm the receipt of voted vote by mail ballots and to make this information available by means of online access using the county's elections division Internet Web site. If the county does not have an elections division Internet Web site, the elections official shall establish a toll-free telephone number that may be used to confirm the date a voted vote by mail ballot was received.

(d) The provisions of this section are mandatory, not directory, and a ballot shall not be counted if it is not delivered in compliance with this section.

(e) (1) A person designated to return a vote by mail ballot shall not receive any form of compensation based on the number of ballots that the person has returned and no individual, group, or organization shall provide compensation on this basis.

(2) For purposes of this paragraph, "compensation" means any form of monetary payment, goods, services, benefits, promises or offers of employment, or any other form of consideration offered to another person in exchange for returning another voter's vote by mail ballot.

(3) Any person in charge of a vote by mail ballot and who knowingly and willingly engages in criminal acts related to that ballot as described in Division 18 (commencing with Section 18000), including, but not limited to, fraud, bribery, intimidation, and tampering with or failing to deliver the ballot in a timely fashion, is subject to the appropriate punishment specified in that division.

**SEC. 3.** Section 4005 is added to the Elections Code, to read:

**4005.** (a) Notwithstanding Section 4000 or any other law, on or after January 1, 2018, the Counties of Calaveras, Inyo, Madera, Napa, Nevada, Orange, Sacramento, San Luis Obispo, San Mateo, Santa Clara, Shasta, Sierra, Sutter, and Tuolumne, and, except as provided in Section 4007, on or after January 1, 2020, any county may conduct any election as an all-mailed ballot election if all of the following apply:

(1) (A) At least two ballot dropoff locations are provided within the jurisdiction where the election is held or the number of ballot dropoff locations are fixed in a manner so that there is at least one ballot dropoff location provided for every 15,000 registered voters within the jurisdiction where the election is held, as determined on the 88th day before the day of the election, whichever results in more ballot dropoff locations. For purposes of this subparagraph, a vote center that includes an exterior ballot drop box counts only as a single ballot dropoff location. Ballot dropoff locations shall comply with the regulations adopted pursuant to subdivision (b) of Section 3025.

(B) A ballot dropoff location provided for under this section consists of a secure, accessible, and locked ballot box located as near as possible to established public transportation routes and that is able to receive voted ballots. All ballot dropoff locations shall be open at least during regular business hours beginning not less than 28 days before the day of the election, and on the day of the election. At least one ballot dropoff location shall be an accessible, secured, exterior drop box that is available for a minimum of 12 hours per day including regular business hours.

(2) (A) The county elections official permits a voter residing in the county to do any of the following at a vote center:

(i) Return, or vote and return, his or her vote by mail ballot.

(ii) Register to vote, update his or her voter registration, and vote pursuant to Section 2170.

(iii) Receive and vote a provisional ballot pursuant to Section 3016 or Article 5 (commencing with Section 14310) of Chapter 3 of Division 14.

(iv) Receive a replacement ballot upon verification that a ballot for the same election has not been received from the voter by the county elections official. If the county elections official is unable to determine if a ballot for the same election has been received from the voter, the county elections official may issue a provisional ballot.

(v) Vote a regular, provisional, or replacement ballot using accessible voting equipment that provides for a private and independent voting experience.

(B) Each vote center shall have at least three voting machines that are accessible to voters with disabilities.

(3) (A) On the day of the election, from 7 a.m. to 8 p.m., inclusive, and on each of the three days before the election, for a minimum of eight hours per day, at least one vote center is provided for every 10,000 registered voters within the jurisdiction where the election is held, as determined on the 88th day before the day of the election. At least 90 percent of the number of vote centers required by this subparagraph shall be open for all four days during the required times. Up to 10 percent of the number of vote centers required by this subparagraph may be open for less than four days if at least one vote center is provided for every 10,000 registered voters on each day.

(B) Notwithstanding subparagraph (A), for a jurisdiction with fewer than 20,000 registered voters, a minimum of two voter centers are provided on the day of the election and on each of the three days before the election within the jurisdiction where the election is held.

(4) (A) Beginning 10 days before the day of the election and continuing daily up to and including the fourth day before the election, for a minimum of eight hours per day, at least one vote center is provided for every 50,000 registered voters within the jurisdiction where the election is held, as determined on the 88th day before the day of the election.

(B) Notwithstanding subparagraph (A), for a jurisdiction with fewer than 50,000 registered voters, a minimum of two vote centers are provided within the jurisdiction where the election is held.

(C) The vote centers provided under this section are established in accordance with the accessibility requirements described in Article 5 (commencing with Section 12280) of Chapter 3 of Division 12, the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.), the federal Help America Vote Act of 2002 (52 U.S.C. Sec. 20901 et seq.), and the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).

(D) The vote centers provided under this section are equitably distributed across the county so as to afford maximally convenient options for voters and are established at accessible locations as near as possible to established public transportation routes. The vote centers shall be equipped with voting units or systems that are accessible to individuals with disabilities and that provide the same opportunity for access and participation as is provided to voters who are not disabled, including the ability to vote privately and independently in accordance with Sections 12280 and 19240.

(E) (i) The vote centers provided under this section have an electronic mechanism for the county elections official to immediately access, at a minimum, all of the following voter registration data:

(I) Name.

(II) Address.

(III) Date of birth.

(IV) Language preference.

(V) Party preference.

(VI) Precinct.

(VII) Whether or not the voter has been issued a vote by mail ballot and whether or not a ballot has been received by the county elections official.

(ii) The electronic mechanism used to access voter registration data shall not be connected in any way to a voting system.

(5) A method is available for voters with disabilities to request and receive a blank vote by mail ballot and, if a replacement ballot is necessary, a blank replacement ballot that voters with disabilities can read and mark privately and independently pursuant to the federal Help America Vote Act of 2002 (52 U.S.C. Sec. 20901 et seq.).

(6) (A) Except as otherwise provided for in this section, election boards for the vote centers established under this section meet the requirements for eligibility and composition pursuant to Article 1 (commencing with Section 12300) of Chapter 4 of Division 12.

(B) Each vote center provides language assistance in all languages required in the jurisdiction under subdivision (c) of Section 12303 or Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.) in a manner that enables voters of the applicable language minority groups to participate effectively in the electoral

process. Each vote center shall post information regarding the availability of language assistance in English and all other languages for which language assistance is required to be provided in the jurisdiction under subdivision (c) of Section 12303 or Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).

(i) If a vote center is located in, or adjacent to, a precinct, census tract, or other defined geographical subsection required to establish language requirements under subdivision (c) of Section 12303 or Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.), or if it is identified as needing language assistance through the public input process described in clause (ii), the county elections official shall ensure that the vote center is staffed by election board members who speak the required language. If the county elections official is unable to recruit election board members who speak the required language, alternative methods of effective language assistance shall be provided by the county elections official.

(ii) The county elections official shall solicit public input regarding which vote centers should be staffed by election board members who are fluent in a language in addition to English pursuant to subdivision (c) of Section 12303 and Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).

(iii) The county elections official shall provide notice in the sample ballot, in vote by mail materials, and on his or her Internet Web site of the specific language services available at each vote center.

(C) Each vote center provides election materials translated in all languages required in the jurisdiction under subdivision (c) of Section 14201 and Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).

(D) Each vote center provides reasonable modifications and auxiliary aids and services as required by the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.) and the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 701 et seq.).

(7) (A) Beginning 10 days before the election, the county elections official maintains, in an electronic format, an index of voters who have done any of the following at one of the voter centers established pursuant to this section:

- (i) Registered to vote or updated his or her voter registration.
- (ii) Received and voted a provisional ballot or replacement ballot.
- (iii) Voted a ballot using equipment at the vote center.

(B) The index required by subparagraph (A) includes the same information for each voter as is required to be included on copies of the index of affidavits of voter registration that are posted pursuant to Section 14294. The index required by subparagraph (A) shall be updated continuously during any time that a vote center is open in the jurisdiction.

(8) (A) Beginning 29 days before the day of the election, the county elections official mails to each registered voter a vote by mail ballot packet that includes a return envelope with instructions for the use and return of the vote by mail ballot.

(B) The county elections official delivers to each voter, with either the sample ballot sent pursuant to Section 13303 or with the vote by mail ballot packet, all of the following:

(i) A notice, translated in all languages required under subdivision (c) of Section 14201 and Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.), that informs voters of all of the following:

- (I) An all-mailed ballot election is being conducted and each eligible voter will be issued a vote by mail ballot by mail.
- (II) The voter may cast a vote by mail ballot in person at a vote center during the times and days specified in subparagraph (A) of paragraph (4) or on election day.
- (III) No later than seven days before the day of the election, the voter may request the county elections official to send a vote by mail ballot in a language other than English pursuant to Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.) or a facsimile copy of the ballot printed in a language other than English pursuant to Section 14201.

(IV) No later than seven days before the day of the election, the voter may request the county elections official to send or deliver a ballot that voters with disabilities can read and mark privately and independently pursuant

to the federal Help America Vote Act of 2002 (52 U.S.C. Sec. 20901 et seq.).

(ii) A list of the ballot dropoff locations and vote centers established pursuant to this section, including the dates and hours they are open. The list shall also be posted on the Internet Web site of the county elections official in a format that is accessible for people with disabilities pursuant to Section 11135 of the Government Code.

(iii) A postage-paid postcard that the voter may return to the county elections official for the purpose of requesting a vote by mail ballot in a language other than English or for the purpose of requesting a vote by mail ballot in an accessible format.

(C) Upon request, the county elections official provides written voting materials to voters with disabilities in an accessible format, as required by the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.) and the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 701 et seq.).

(9) (A) The county elections official establishes a language accessibility advisory committee that is comprised of representatives of language minority communities. The committee shall be established no later than October 1 of the year before the first election conducted pursuant to this section. The committee shall hold its first meeting no later than April 1 of the year in which the first election is conducted pursuant to this section.

(B) The county elections official establishes a voting accessibility advisory committee that is comprised of voters with disabilities. The committee shall be established no later than October 1 of the year before the first election conducted pursuant to this section. The committee shall hold its first meeting no later than April 1 of the year in which the first election is conducted pursuant to this section.

(C) A county with fewer than 50,000 registered voters may establish a joint advisory committee for language minority communities and voters with disabilities.

(10) (A) The county elections official develops a draft plan for the administration of elections conducted pursuant to this section in consultation with the public, including both of the following:

(i) One meeting, publicly noticed at least 10 days in advance of the meeting, that includes representatives, advocates, and other stakeholders representing each community for which the county is required to provide voting materials and assistance in a language other than English under subdivision (c) of Section 14201 and the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).

(ii) One meeting, publicly noticed at least 10 days in advance of the meeting, that includes representatives from the disability community and community organizations and individuals that advocate on behalf of, or provide services to, individuals with disabilities.

(B) The county elections official, when developing the draft plan for the administration of elections conducted pursuant to this section, considers, at a minimum, all of the following:

(i) Vote center and ballot dropoff location proximity to public transportation.

(ii) Vote center and ballot dropoff location proximity to communities with historically low vote by mail usage.

(iii) Vote center and ballot dropoff location proximity to population centers.

(iv) Vote center and ballot dropoff location proximity to language minority communities.

(v) Vote center and ballot dropoff location proximity to voters with disabilities.

(vi) Vote center and ballot dropoff location proximity to communities with low rates of household vehicle ownership.

(vii) Vote center and ballot dropoff location proximity to low-income communities.

(viii) Vote center and ballot dropoff location proximity to communities of eligible voters who are not registered to vote and may need access to same day voter registration.

(ix) Vote center and ballot dropoff location proximity to geographically isolated populations, including Native American reservations.

(x) Access to accessible and free parking at vote centers and ballot dropoff locations.

- (xi) The distance and time a voter must travel by car or public transportation to a vote center and ballot dropoff location.
  - (xii) The need for alternate methods for voters with disabilities for whom vote by mail ballots are not accessible to cast a ballot.
  - (xiii) Traffic patterns near vote centers and ballot dropoff locations.
  - (xiv) The need for mobile vote centers in addition to the number of vote centers established pursuant to this section.
- (C) The county elections official publicly notices the draft plan for the administration of elections conducted pursuant to this section and accepts public comments on the draft plan for at least 14 days before the hearing held pursuant to subparagraph (D).
- (D) (i) Following the 14-day review period required by subparagraph (C), the county elections official holds a public meeting to consider the draft plan for the administration of elections conducted pursuant to this section and to accept public comments. The meeting shall be publicly noticed at least 10 days in advance of the meeting on the Internet Web sites of the clerk of the county board of supervisors and the county elections official, or, if neither the clerk of the county board of supervisors nor the county elections official maintain an Internet Web site, in the office of the county elections official.
- (ii) After the public hearing to consider the draft plan for the administration of elections conducted pursuant to this section and to accept public comments, the county elections official shall consider any public comments he or she receives from the public and shall amend the draft plan in response to the public comments to the extent he or she deems appropriate. The county elections official shall publicly notice the amended draft plan and shall accept public comments on the amended draft plan for at least 14 days before the county elections official may adopt the amended draft plan pursuant to subparagraph (E).
- (E) (i) Following the 14-day review and comment period required by clause (ii) of subparagraph (D), the county elections official may adopt a final plan for the administration of elections conducted pursuant to this section, and shall submit the voter education and outreach plan that is required by clause (i) of subparagraph (I) to the Secretary of State for approval.
- (ii) The Secretary of State shall approve, approve with modifications, or reject a voter education and outreach plan submitted pursuant to clause (i) of subparagraph (I) within 14 days after the plan is submitted by the county elections official.
- (iii) The draft plan, the amended draft plan, and the adopted final plan for the administration of elections conducted pursuant to this section shall be posted on the Internet Web site of the county elections official in each language in which the county is required to provide voting materials and assistance under subdivision (c) of Section 14201 and the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.), and the Secretary of State's Internet Web site in a format that is accessible for people with disabilities pursuant to Section 11135 of the Government Code.
- (F) Public meetings held pursuant to this paragraph shall, upon request, provide auxiliary aids and services to ensure effective communication with people with disabilities.
- (G) Within two years of the adoption of the first plan for the administration of elections conducted pursuant to this section, the county elections official shall hold public meetings in accordance with the procedures described in subparagraphs (C) to (F), inclusive, to consider revising the first plan for the administration of elections conducted pursuant to this section. Every four years thereafter, the county elections official shall hold public meetings in accordance with the procedures described in subparagraphs (C) to (F), inclusive, to consider revising the plan for the administration of elections conducted pursuant to this section.
- (H) (i) With reasonable public notification, a county elections official may amend a plan for the administration of elections conducted pursuant to this section no more than 120 days before the date of an election held pursuant to this section.
- (ii) With reasonable public notification, a county elections official may amend a plan for the administration of elections conducted pursuant to this section more than 120 days before the date of an election held pursuant to this section if he or she provides at least 30 days to accept public comments on the amended plan.
- (I) The plan for the administration of elections conducted pursuant to this section, includes all of the following:



- (i) A voter education and outreach plan that is approved by the Secretary of State and that includes all of the following:
- (I) A description of how the county elections official will use the media, including social media, newspapers, radio, and television that serve language minority communities for purposes of informing voters of the upcoming election and promoting the toll-free voter assistance hotline.
  - (II) A description of how the county elections official will use the media, including social media, newspapers, radio, and television for purposes of informing voters of the availability of a vote by mail ballot in an accessible format and the process for requesting such a ballot.
  - (III) A description of how the county elections official will have a community presence to educate voters regarding the provisions of this section.
  - (IV) A description of the accessible information that will be publicly available on the accessible Internet Web site of the county elections official.
  - (V) A description of the method used by the county elections official to identify language minority voters.
  - (VI) A description of how the county elections official will educate and communicate the provisions of this section to the public, including:
    - (ia) Communities for which the county is required to provide voting materials and assistance in a language other than English under subdivision (c) of Section 14201 and the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.). The county elections official shall hold at least one bilingual voter education workshop for each language in which the county is required to provide voting materials and assistance in a language other than English under subdivision (c) of Section 14201 and the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).
    - (ib) The disability community, including organizations and individuals that advocate on behalf of, or provide services to, individuals with disabilities. The county elections official shall hold at least one voter education workshop to increase accessibility and participation of eligible voters with disabilities.
  - (VII) A description of how the county will spend the necessary resources on voter education and outreach to ensure that voters are fully informed about the election. This description shall include information about the amount of money the county plans to spend on voter education and outreach activities under the plan, and how that compares to the amount of money spent on voter education and outreach in recent similar elections in the same jurisdiction that were not conducted pursuant to this section.
  - (VIII) At least one public service announcement in the media, including newspapers, radio, and television, that serve English-speaking citizens for purposes of informing voters of the upcoming election and promoting the toll-free voter assistance hotline. Outreach made under this subclause shall include access for voters who are deaf or hard of hearing and voters who are blind or visually impaired.
  - (IX) At least one public service announcement in the media, including newspapers, radio, and television, that serve non-English-speaking citizens for each language in which the county is required to provide voting materials and assistance under subdivision (c) of Section 14201 and the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.) for purposes of informing voters of the upcoming election and promoting the toll-free voter assistance hotline.
  - (X) At least two direct contacts with voters for purposes of informing voters of the upcoming election and promoting the toll-free voter assistance hotline. The two direct contacts are in addition to any other required contacts including, but not limited to, sample ballots and the delivery of vote by mail ballots.
    - (ii) A description of how a voter with disabilities may request and receive a blank vote by mail ballot and, if a replacement ballot is necessary, a blank replacement ballot that a voter with disabilities can mark privately and independently.
    - (iii) A description of how the county elections official will address significant disparities in voter accessibility and participation identified in the report required by subdivision (g).
    - (iv) A description of the methods and standards that the county elections official will use to ensure the security of voting conducted at vote centers.

- (v) Information about estimated short-term and long-term costs and savings from conducting elections pursuant to this section as compared to recent similar elections in the same jurisdiction that were not conducted pursuant to this section.
- (vi) To the extent available at the time of publication, information on all of the following:
- (I) The total number of vote centers to be established.
  - (II) The total number of ballot dropoff locations to be established.
  - (III) The location of each vote center.
  - (IV) The location of each ballot dropoff location and whether it is inside or outside.
  - (V) A map of the locations of each vote center and ballot dropoff location.
  - (VI) The hours of operation for each vote center.
  - (VII) The hours of operation for each ballot dropoff location.
  - (VIII) The security and contingency plans that would be implemented by the county elections official to do both of the following:
    - (ia) Prevent a disruption of the vote center process.
    - (ib) Ensure that the election is properly conducted if a disruption occurs.
  - (IX) The number of election board members and the number of bilingual election board members and the languages spoken.
  - (X) The services provided to voters with disabilities, including, but not limited to, the type and number of accessible voting machines and reasonable modifications at each vote center.
  - (XI) The design, layout, and placement of equipment inside each voter center that protects each voter's right to cast a private and independent ballot.
    - (vii) A toll-free voter assistance hotline that is accessible to voters who are deaf or hard of hearing, and that is maintained by the county elections official that is operational no later than 29 days before the day of the election until 5 p.m. on the day after the election. The toll-free voter assistance hotline shall provide assistance to voters in all languages in which the county is required to provide voting materials and assistance under subdivision (c) of Section 14201 and the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).
  - (J) The plan for the administration of elections conducted pursuant to this section is posted in a format that is accessible to persons with disabilities on the Internet Web site of the Secretary of State and on the Internet Web site of the county elections official.
    - (b) Notwithstanding Section 4000 or any other law, on or after January 1, 2018, the Counties of Calaveras, Inyo, Madera, Napa, Nevada, Orange, Sacramento, San Luis Obispo, San Mateo, Santa Clara, Shasta, Sierra, Sutter, and Tuolumne, and on or after January 1, 2020, any county may conduct a special election as an all-mailed ballot election under this section if all of the following apply:
      - (1) The county elections official has done either of the following:
        - (A) Previously conducted an election as an all-mailed ballot election in accordance with subdivision (a).
        - (B) Adopted a final plan for the administration of elections pursuant to clause (i) of subparagraph (E) of paragraph (9) of subdivision (a), in which case the county elections official shall complete all activities provided for in the voter education and outreach plan that is required by clause (i) of subparagraph (I) of paragraph (9) of subdivision (a) before the day of the special election.
      - (2) (A) On the day of election, from 7 a.m. to 8 p.m., inclusive, at least one vote center is provided for every 30,000 registered voters. If the jurisdiction is not wholly contained within the county, the county elections official shall make a reasonable effort to establish a vote center within the jurisdiction where the special election is held.

(B) Notwithstanding subparagraph (A), for a jurisdiction with fewer than 30,000 registered voters, the county elections official makes a reasonable effort to establish a vote center.

(3) (A) Not less than 10 days before the day of the election, for a minimum of eight hours per day, at least one vote center is provided for every 60,000 registered voters. If the jurisdiction is not wholly contained within the county, the county elections official shall make a reasonable effort to establish a vote center within the jurisdiction where the special election is held.

(B) Notwithstanding subparagraph (A), for a jurisdiction with fewer than 30,000 registered voters, the county elections official makes a reasonable effort to establish a vote center.

(4) (A) At least one ballot dropoff location is provided for every 15,000 registered voters. At least one ballot dropoff location shall be located within the jurisdiction where the special election is held. All ballot dropoff locations shall be open at least during regular business hours beginning not less than 28 days before the day of the election, and on the day of the election.

(B) Notwithstanding subparagraph (A), for a jurisdiction with fewer than 15,000 registered voters, at least one ballot dropoff location shall be provided.

(c) Except as otherwise provided in this section, the election day procedures shall be conducted in accordance with Division 14 (commencing with Section 14000).

(d) The county elections official may provide, at his or her discretion, additional ballot dropoff locations and vote centers for purposes of this section.

(e) The return of voted vote by mail ballots is subject to Sections 3017 and 3020.

(f) For the sole purpose of reporting the results of an election conducted pursuant to this section, upon completion of the ballot count, the county elections official shall divide the jurisdiction into precincts pursuant to Article 2 (commencing with Section 12220) of Chapter 3 of Division 12 and shall prepare a statement of the results of the election in accordance with Sections 15373 and 15374.

(g) (1) (A) Within six months of each election conducted pursuant to this section or Section 4007, the Secretary of State shall report to the Legislature, to the extent possible, all of the following information by categories of race, ethnicity, language preference, age, gender, disability, permanent vote by mail status, historical polling place voters, political party affiliation, and language minorities as it relates to the languages required under subdivision (c) of Section 14201 and Section 203 of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.):

(i) Voter turnout.

(ii) Voter registration.

(iii) Ballot rejection rates.

(iv) Reasons for ballot rejection.

(v) Provisional ballot use.

(vi) Accessible vote by mail ballot use.

(vii) The number of votes cast at each vote center.

(viii) The number of ballots returned at ballot dropoff locations.

(ix) The number of ballots returned by mail.

(x) The number of persons who registered to vote at a vote center.

(xi) Instances of voter fraud.

(xii) Any other problems that became known to the county elections official or the Secretary of State during the election or canvass.

(B) The report required by subparagraph (A) shall be posted on the Internet Web site of the Secretary of State in a format that is accessible for people with disabilities pursuant to Section 11135 of the Government Code.

(C) The report required by subparagraph (A) shall be submitted to the Legislature in compliance with Section 9795 of the Government Code.

(D) If an election is conducted pursuant to this section, the county shall submit, to the extent possible, to the Secretary of State the information needed for the Secretary of State to prepare the report required by subparagraph (A).

(2) The county elections official shall post on his or her Internet Web site a report that compares the cost of elections conducted pursuant to this section to the costs of previous elections. The report shall be posted in a format that is accessible for people with disabilities pursuant to Section 11135 of the Government Code.

(h) The Secretary of State shall enforce the provisions of this section pursuant to Section 12172.5 of the Government Code.

(i) For purposes of this section, "disability" has the same meaning as defined in subdivisions (j), (m), and (n) of Section 12926 of the Government Code.

**SEC. 4.** Section 4006 is added to the Elections Code, to read:

**4006.** For any election conducted pursuant to Section 4005, the county elections official shall make a reasonable effort to inform a voter of either of the following:

(a) If the voter's vote by mail ballot envelope is missing a signature.

(b) How the voter can correct the missing signature.

**SEC. 5.** Section 4007 is added to the Elections Code, to read:

**4007.** (a) On or after January 1, 2020, the County of Los Angeles may conduct any election as a vote center election if all of the following apply:

(1) The county elections official complies with all the provisions of subdivision (a) of Section 4005 that are not inconsistent with this section.

(2) Every permanent vote by mail voter receives a ballot.

(3) At least two ballot dropoff locations are provided within the jurisdiction where the election is held or the number of ballot dropoff locations are fixed in a manner so that there is at least one ballot dropoff location provided for every 15,000 permanent vote by mail registered voters within the jurisdiction where the election is held, as determined on the 88th day before the day of the election, whichever results in more ballot dropoff locations.

(4) Within the jurisdiction where the election is held, at least one vote center is provided for each city that has at least 1,000 registered voters according to the official report of registration submitted by the county elections official to the Secretary of State before the last general election.

(5) On the day of the election, from 7 a.m. to 8 p.m., inclusive, and on each of the three days before the election, for a minimum of eight hours per day, at least one vote center is provided for every 7,500 registered voters within the jurisdiction where the election is held, as determined on the 88th day before the day of the election. At least 90 percent of the number of vote centers required by this subparagraph shall be open for all four days during the required times. Up to 10 percent of the number of vote centers required by this subparagraph may be open for less than four days if at least one vote center is provided for every 7,500 registered voters on each day.

(6) Beginning 10 days before the day of the election and continuing up to and including the fourth day before the day of the election, for a minimum of eight hours per day, at least one vote center is provided for every 30,000 registered voters within the jurisdiction where the election is held, as determined on the 88th day before the election.

(7) Precincts with fewer than 500 registered voters are designated as all vote-by-mail ballot precincts.

(8) Voters residing in a legislative or congressional district that lies partially within the County of Los Angeles and that also lies within another county that is conducting an election pursuant to subdivision (a) of Section 4005 receive a vote by mail ballot if they are eligible to vote in that election.

(9) Voters in a precinct that is either more than a 30 minute travel time from a vote center or in which the polling place in the most recent statewide general election is more than 15 miles from the nearest vote center are mailed a vote by mail ballot.

(10) The vote centers are located within a reasonable travel time of registered voters.

(11) The county elections official conducts a service area analysis of the vote center plans, identifies services gaps, and publicly reports those findings.

(b) Notwithstanding Section 4000 or any other law, on or after January 1, 2020, the County of Los Angeles may conduct a special election as an all-mailed ballot election pursuant to subdivision (b) of Section 4005.

(c) No later than four years after conducting the first vote center election pursuant to this section, the County of Los Angeles may conduct all-mailed ballot elections pursuant to Section 4005 and shall not conduct vote center elections pursuant to this section.

**SEC. 6.** Section 4008 is added to the Elections Code, to read:

**4008.** (a) The Secretary of State shall establish a taskforce that includes representatives of all of the following:

(1) County elections officials.

(2) Individuals with demonstrated language accessibility experience for languages covered under the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10101 et seq.).

(3) The disability community and community organizations and individuals that advocate on behalf of, or provide services to, individuals with disabilities.

(4) Experts with demonstrated experience in the field of elections.

(b) The taskforce shall review elections conducted pursuant to Section 4005 or 4007 and provide comments and recommendations to the Legislature within six months of each election conducted pursuant to Section 4005 or 4007.

(c) This section shall remain in effect only until January 1, 2022, and as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2022, deletes or extends that date.

**SEC. 7.** Section 15320 of the Elections Code is amended to read:

**15320.** Vote by mail ballots and mail ballot precinct ballots returned to the elections office and to the polls on election day that are not included in the semifinal official canvass phase of the election, including any ballots returned to another jurisdiction in the state and forwarded to the elections official who issued the ballot pursuant to Section 3017, shall be processed and counted during the official canvass in the manner prescribed by Chapter 2 (commencing with Section 15100) and pursuant to the requirements of Section 3019.

**SEC. 8.** Section 2.5 of this bill incorporates amendments to Section 3017 of the Elections Code proposed by both this bill and Assembly Bill 1921. It shall only become operative if (1) both bills are enacted and become effective on or before January 1, 2017, (2) each bill amends Section 3017 of the Elections Code, and (3) this bill is enacted after Assembly Bill 1921, in which case Section 2 of this bill shall not become operative.

**SEC. 9.** If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Information Technology**

**TIME REQUIRED** 20 minutes (15 minute presentation;  
5 minute discussion)

**PERSONS APPEARING BEFORE THE BOARD** Nate Greenberg

**SUBJECT** Information Technology Security  
Review

### AGENDA DESCRIPTION:

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

For the past 18 months, the Mono County Information Technology Department has been focused on improving information security. This item will review the work completed to date, discuss an assessment of our security posture, and outline the road ahead.

### RECOMMENDED ACTION:

Informational item only.

### FISCAL IMPACT:

None at this time.

**CONTACT NAME:** Nate Greenberg

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

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

### SEND COPIES TO:

### MINUTE ORDER REQUESTED:

YES  NO

### ATTACHMENTS:

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[Staff Report](#)

[2017 Security Brief](#)

History

<b>Time</b>	<b>Who</b>	<b>Approval</b>
4/27/2017 10:05 AM	County Administrative Office	Yes
4/24/2017 5:50 PM	County Counsel	Yes
4/26/2017 1:56 PM	Finance	Yes



**INFORMATION TECHNOLOGY  
COUNTY OF MONO**

PO Box 7657 | 437 OLD MAMMOTH ROAD, STE. 228 MAMMOTH LAKES, CA 93546  
(760) 924-1819 • FAX (760) 924-1697 • [ngreenberg@mono.ca.gov](mailto:ngreenberg@mono.ca.gov)

Nate Greenberg  
*Information Technology Director*

May 2, 2017

**To** Honorable Board of Supervisors  
**From** Nate Greenberg, Information Technology Director  
**Subject** 2017 Information Security Briefing

**Recommendation**

Informational item only.

**Discussion**

For the past 18 months, the Mono County Information Technology Department has been focused on improving information security. This effort has required the implementation of new technologies, adoption of and updates to policies and procedures, education, and the hiring of a part-time Information Security Officer.

The amount of work required to maintain a high level of security in today's digitally driven society is daunting – though it is something that we are committed to. This briefing will overview the work that has been done in the past year, what we have accomplished, and an indication of the road ahead.

**Fiscal Impact**

None.

**Strategic Plan Alignment**

**2016 – 2017 Mono County Focus Areas**

- ✘ Economic Base
  - Infrastructure
  - Public Safety
- ✘ Environmental Sustainability
  - Mono: Best Place to Work

**IT Strategic Initiatives**

- ✘ I. Business Operations and Efficiency
- ✘ II. Communications, Broadband, and Accessibility
- III. Infrastructure Resiliency and Security



# Mono County Information Security Status

## Background

The Mono County Information Technology Strategic Plan adopted in 2015 identified **Infrastructure Resiliency and Security** as one of three key initiatives as part of the three-year roadmap. Since it was adopted County staff have been working diligently to improve our security posture and increase our overall maturity level. It is worth noting that an initiative like this is complex, time consuming, diverse, and ever changing – meaning that addressing security is not a singular event or project, but an ongoing effort.

As we head down the path of strengthening our posture, we are doing so based on the available resources (both budget and staff) with a reasonable but aggressive plan. As cyber incidents become more prevalent in the news, and with several high profile private and public sector breaches in recent years, it is increasingly important for us to take a serious look at the protection of our technology and data assets in order to minimize our risk.

Mono County's security program is driven by State and Federal compliance requirements, industry standards, and best practices. Our efforts and associated policies stem from organizations such as the California Counties Information Services Directors Association (CCISDA), Department of Homeland Security (DHS), the State Local Territorial Tribal Government Coordinating Council (SLTTGCC), Multi-State Information Sharing and Analysis Center (MS-ISAC), and the Center for Internet Security (CIS), all of which Mono County is a participating member of.

## What Have We Accomplished This Past Year?

This past fiscal year we have made tremendous inroads in enhancing Mono County's security posture. Below are just some of our acknowledgements:

- Hired a part time security officer who brings local and national security experience, contacts, and support of our security program.
- Instituted a set of security and privacy policies derived from the NIST 800-53 industry standard which have been adopted by many other California Counties, several states, and the Federal Government. These new policies, procedures, and processes are being used as our 'roadmap' for the years to come as we improve our security and privacy maturity within appropriate budget and resource constraints.
- Updated and implemented a set of 'customer facing' (ie. staff) policies and standards.
- Initiated a new enterprise email hygiene solution that scans email and all attachments and links within for malware, links to nefarious sites, and other malicious items. This solution prevents 'bad things' from getting into staff's email boxes thereby minimizing the potential for damage to our technology and loss of data.
- Implemented a higher level of URL filtering which prevents access to known bad Internet sites that could download malware onto systems attached to the County network.
- Elevated our staff awareness in security by providing periodic newsletters and warning notifications as well instituting a training process on phishing, ransomware, and other common threats.
- Participated in the 2016 National Cyber Security Review (NCSR) program.

## Assessing Mono County's Security Posture

This past year Mono County IT participated in MS-ISAC's Nationwide Cyber Security Review (NCSR). This review paints a valid picture of where Mono County is today in several key security areas, and helps establish a baseline for where we need to be as we continue to mature our security and privacy program.

The Nationwide Cyber Security Review is a program developed by the Multi-State Information Sharing and Analysis Center (MS-ISAC). The MS-ISAC is a non-profit public sector security organization funded by the Department of

Homeland Security. The MS-ISAC is comprised of members from all parts of the public sectors including 50 States, 78 Fusion Center Members, 6 Territorial Government Members, 36 Tribal Government Members, and 1168 Local Government Members (as of this date).

The NCSR was developed in 2013 to provide valid security metrics for participating agencies by analyzing security maturity based on the National Institute of Standards & Technology (NIST) Cyber Security Framework (as directed by President Obama). Every even year, the results of the NCSR are presented to Congress as a barometer of the Nation’s cyber resiliency.

The NCSR is valuable to us as it presents a realistic peer-to-peer comparison of results relative to other local agencies in California and the rest of the US, and paints an overall picture of our ‘maturity’ level based on NIST standards.

## NCSR Structure

The NCSR is a self-assessment which asks respondents to rate themselves on a scale of 1 – 7 based on the metrics in the chart below in five different ‘functions’ that group over 100 sub-categories. Those functions include:

- **Identify**- Ability to identify devices, users, systems, process, procedures attached to agency network, used in technology and systems, access to data and information and the proper configuration of such technology that is supported to prevent damage or unauthorized access to agency systems, technology, data, and information.
- **Protect**- Ability to protect technology assets including data and information from any threat to those assets including unauthorized access and prevention of damage to such technology assets, data, and information.
- **Detect**- Ability of agency to detect in real time threats to technology assets and data/information.
- **Recover**- Recover “supports timely recovery to normal operations to reduce the impact from a cybersecurity event.”
- **Respond**- Respond to cyber events appropriately and timely to prevent damage or unauthorized access to agency technology assets including data and information.
- **Recover**- Supports timely recovery to normal operations to reduce the impact from a cybersecurity event.

Score	BELOW RECOMMENDED MATURITY LEVEL				RECOMMENDED MATURITY LEVEL		
	1	2	3	4	5	6	7
	Not Performed	Informally Performed	Documented Policy	Partially Documented Standards and/or Procedures	Implementation in Process	Tested and Verified	Optimized
<b>Definition</b>	Activities, processes and technologies are not in place to achieve the referenced objective.	Activities and processes may be substantially performed and technologies may be available to achieve this objective, but they are undocumented and/or not formally approved by management.	Organization has taken steps to achieve the associated objective by formalizing it in a policy or business case	Organization has not only taken formal steps to have the objectives documented in policy, but also is in the process of developing documented standards and/or procedures on how to achieve the policy.	Organization has not only taken formal steps to have the objectives documented in policy and standards and/or procedures but also has taken steps to implement them to achieve the objective.  <b>RISK IS FORMALLY ACCEPTED AT THIS SCORE.</b>	Organization has policy and standards and/or procedures to achieve the objective, and its current implementation is tested and verified against models and real world analysis to establish efficacy and functioning of the controls supporting the objectives.	Organization has policy, standards and/or procedures to achieve the objective, and its current implementation is not only tested and verified but also regularly reviewed, improved and repeated to ensure continued effectiveness of the controls.

## Where does Mono County stand and compare to our peers?

The MS-ISAC considers a reasonable and acceptable 'cyber security' maturity scoring of 5.0 or more in each of the major Framework Functions. The below table reflects the aggregate of scores of all sub-categories under each function.

Agency	Identify	Protect	Detect	Recover	Respond
<b>Mono County</b>	<b>4.10</b>	<b>4.03</b>	<b>1.36</b>	<b>2.33</b>	<b>3.02</b>
<b>US Local Agency Average</b>	<b>3.15</b>	<b>3.74</b>	<b>3.1</b>	<b>3.11</b>	<b>3.17</b>
<b>California County Average</b>	<b>2.90</b>	<b>3.54</b>	<b>2.60</b>	<b>3.07</b>	<b>3.42</b>
California - County I	4.81	6.04	3.51	4.56	6.15
California - County B	3.93	5.21	5.26	5.33	5.98
California - County J	3.17	4.83	3.62	5.61	5.44
California - County G	2.21	3.80	2.13	2.67	2.27
California - County F	3.59	3.66	3.22	2.00	3.65
California - County C	2.05	2.18	2.07	2.78	2.80
California - County D	2.01	2.10	2.34	2.56	2.33
California - County E	1.85	1.84	1.11	1.00	1.23
California - County H	1.30	1.68	1.37	1.83	1.31

Note: The Multi State Information Sharing and Analysis Center considers 'Local Peers' to include counties, cities, special districts, and other 'non-state' entities (excluding tribal and territorials).

Mono County's assessed scores relative to other California Counties and Nationwide 'Local' scores reflect strengths in the Identify and Protect functions (although still under a recommended 5). The Respond function, although well below the recommended level of 5, reflects close to the average of all California counties as well National 'local' scores. Mono County's scores in both the Detect and the Recover functions are well below the average of both California counties and our peers in the Nation and are clearly areas where we need to focus energy.

## Where do we go from here?

This past year marked the start of a formal cybersecurity and privacy program in Mono County. We have great support from department leaders and staff, and a solid roadmap for the long journey ahead.

It is clear that there is a good amount of work to do to improve our overall posture. We are committed to improving our scores in the NCSR functional areas through policy and procedure changes, as well as technology implementations. Initial steps are focused on investing in log and network activity management for better review and evaluation for hundreds of thousands of weekly records of activity from both internal and external sources. Additionally, we will be partnering with MS-ISAC for monitoring services, and have reached out to various support groups like the Department of Homeland Security, the Critical Infrastructure Protection Council, and others for no cost support and resources. Additionally, we are developing standards and procedures that support work required for the Respond and Recover functions.

We look forward to improving our cybersecurity and privacy posture in the coming years, while remaining cognizant of limited budget and staff resources, and the average overall posture of our peer agencies throughout the state and nation.



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Finance**

**TIME REQUIRED** 10 minutes (5 minute presentation; 5 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Gerald Frank

**SUBJECT** Quarterly Investment Report

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### AGENDA DESCRIPTION:

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

Investment Report for the Quarter ending 3/31/2017

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### RECOMMENDED ACTION:

Approve the Investment Report for the Quarter ending 3/31/2017

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### FISCAL IMPACT:

None

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**CONTACT NAME:** Gerald Frank

**PHONE/EMAIL:** 760-932-5483 / gfrank@mono.ca.gov

---

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

### SEND COPIES TO:

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### MINUTE ORDER REQUESTED:

YES  NO

---

### ATTACHMENTS:

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[Investment Report for Quarter Ending 3-31-17](#)

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### History

**Time**

4/27/2017 9:28 AM

**Who**

County Administrative Office

**Approval**

Yes

4/24/2017 5:49 PM

County Counsel

Yes

4/26/2017 1:52 PM

Finance

Yes



# DEPARTMENT OF FINANCE

## COUNTY OF MONO

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Gerald A. Frank  
Assistant Finance Director  
Treasurer-Tax Collector

Janet Dutcher, CPA, CGFM  
Finance Director

Stephanie Butters  
Assistant Finance Director  
Auditor-Controller

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

**Date:** May 2, 2017

**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, 2017 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, 2017 were \$30,247.10 and \$4,046.93 respectively.
- Solid Waste has an account that is required by California Integrated Waste as security for a zero interest loan. The County is required to maintain a balance equal to two months’ payments. The balance in this account as of March 31, 2017 was \$74,479.36.
- Mono County’s OPEB (Other Post Employment Benefit) trust fund with PARS had a balance of \$16,879,930.62 as of February 28, 2017. 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, 2017.

Weighted Average Maturity (WAM) as of March 31, 2017 was 644 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 \$88,840,018.87, and the market value was \$88,294,172.64 (calculated by Union Bank) or 99.386% of cost. Market value does not include accrued interest which was \$256,350.24 on the last day of the quarter.

Investment Pool earnings are as shown below:

Quarter Ending	6/30/2016	9/30/2016	12/31/2016	3/31/2017
Average Daily Balance	\$83,247,611	\$75,451,284	\$84,003,825	\$87,793,233
Earned Interest (including accruals)	\$212,315	\$198,624	\$251,228	\$272,952
Earned Interest Rate	1.0258%	1.0473%	1.1898%	1.2609%
Number of Days in Quarter	91	92	92	90
Interest Received	\$202,778	\$203,855	\$184,334	\$260,584
Administration Costs	\$4,285	\$6,639	\$4,275	\$12,874
Net Interest for Apportionment	\$198,493	\$197,216	\$180,059	\$247,710



## Mono County Portfolio Holdings by Security Sector As of March 31, 2017

Description	Settlement Date	Cost Value	Face Amount/Shares	Market Value	Coupon Rate	YTM @ Cost	Maturity Date	Days To Maturity	Credit Rating 1	Accrued Interest	% of Portfolio
<b>Cash</b>											
Oak Valley Bank Cash	02/28/2009	4,871,306.53	4,871,306.53	4,871,306.53	0.921	0.921	N/A	1	None		5.49
<b>Sub Total / Average</b>		<b>4,871,306.53</b>	<b>4,871,306.53</b>	<b>4,871,306.53</b>	<b>0.921</b>	<b>0.921</b>		<b>1</b>		<b>0.00</b>	<b>5.49</b>
<b>LAIF</b>											
Local Agency Investment Fund LGIP-Quarterly	07/01/2014	26,887,024.65	26,887,024.65	26,887,024.65	0.821	0.821	N/A	1	NR	54,274.85	30.33
<b>Sub Total / Average</b>		<b>26,887,024.65</b>	<b>26,887,024.65</b>	<b>26,887,024.65</b>	<b>0.821</b>	<b>0.821</b>		<b>1</b>		<b>54,274.85</b>	<b>30.33</b>
<b>Financial System Loan-Mono County</b>											
Financial System Loan-Mono County 1.25 6/30/2019	09/30/2015	156,696.46	156,696.46	156,696.46	1.250	1.250	06/30/2019	821	None	0.00	0.18
<b>Sub Total / Average</b>		<b>156,696.46</b>	<b>156,696.46</b>	<b>156,696.46</b>	<b>1.250</b>	<b>1.250</b>		<b>821</b>		<b>0.00</b>	<b>0.18</b>
<b>CD Negotiable</b>											
1st SOURCE BANK 1.15 1/30/2018	06/30/2015	245,000.00	245,000.00	245,281.75	1.150	1.150	01/30/2018	305	None	702.45	0.28
ALLY BK MIDVALE UTAH 1.45 2/11/2019	02/11/2016	245,000.00	245,000.00	245,563.50	1.450	1.450	02/11/2019	682	None	467.18	0.28
AMERICAN EXPRESS CENTURION BK 1.85 4/29/2020	04/29/2015	245,000.00	245,000.00	246,702.75	1.850	1.850	04/29/2020	1,125	None	1,899.92	0.28
BANK NORTH CAROLINA THOMASVILLE NC 1 6/30/2017	06/30/2015	245,000.00	245,000.00	245,154.35	1.000	1.000	06/30/2017	91	None	6.71	0.28
BANKUNITED ANTL ASSN 0.75 8/31/2017	08/31/2016	245,000.00	245,000.00	244,948.55	0.750	0.750	08/31/2017	153	None	1,067.26	0.28
BBCN BANK 0.9 2/26/2018	08/26/2016	245,000.00	245,000.00	244,475.70	0.900	0.900	02/26/2018	332	None	30.21	0.28
BMO HARRIS BANK NA 1.05 3/2/2018	03/03/2016	245,000.00	245,000.00	245,227.85	1.050	1.050	03/02/2018	336	None	197.34	0.28
BMW Bank of North America 1.35 1/23/2018	01/23/2015	245,000.00	245,000.00	245,698.25	1.350	1.350	01/23/2018	298	None	607.13	0.28
BRAND BKG CO LAWRENCEVILLE GA 0.85 11/30/2017	08/30/2016	245,000.00	245,000.00	244,821.15	0.850	0.850	11/30/2017	244	None	0.00	0.28
BROOKLINE BK MASS 0.75 10/30/2017	07/29/2016	245,000.00	245,000.00	244,897.10	0.750	0.750	10/30/2017	213	None	10.07	0.28
CAPITAL BK LITTLE ROCK 0.9 2/28/2018	05/29/2015	245,000.00	245,000.00	245,235.20	0.900	0.900	02/28/2018	334	None	12.08	0.28
CAPITAL ONE BANK USA NATL ASSN 1.8 1/22/2020	01/26/2015	245,000.00	245,000.00	248,185.00	1.800	1.800	01/22/2020	1,027	None	821.59	0.28
CAPITAL ONE, NATIONAL ASSOCIATION 1.7 10/5/2021	10/05/2016	245,000.00	245,000.00	238,169.40	1.700	1.700	10/05/2021	1,649	None	2,019.74	0.28
CIT BK SALT LAKE CITY 2.25 11/26/2019	11/26/2014	245,000.00	245,000.00	248,562.30	2.250	2.250	11/26/2019	970	None	1,887.84	0.28
COMENITY CAP BK SALT LAKE CITY UTAH 1.6 4/12/2021	04/11/2016	245,000.00	245,000.00	244,510.00	1.600	1.600	04/12/2021	1,473	None	214.79	0.28
COMMERCE ST BK WEST BEND WIS 1.65 9/26/2019	06/26/2015	245,000.00	245,000.00	245,693.35	1.650	1.650	09/26/2019	909	None	55.38	0.28
COMMONWEALTH BUSINESS BK LOS ANGELES CALIF 0.75 8/	08/29/2016	245,000.00	245,000.00	244,946.10	0.750	0.750	08/29/2017	151	None	10.07	0.28
CONNECTONE BK ENGLEWOOD 1.55 7/29/2019	01/28/2015	245,000.00	245,000.00	247,570.05	1.550	1.550	07/29/2019	850	None	31.21	0.28
DISCOVER BK GREENWOOD DEL 1.9 5/6/2020	05/06/2015	245,000.00	245,000.00	245,948.15	1.900	1.900	05/06/2020	1,132	None	1,849.25	0.28
EAST BOSTON SVGS NK BOSTON MA 0.7 10/27/2017	07/27/2016	245,000.00	245,000.00	244,779.50	0.700	0.700	10/27/2017	210	None	18.79	0.28
ENERBANK USA SALT LAKE CITYUTAH 1.05 8/31/2018	08/31/2016	245,000.00	245,000.00	244,088.60	1.050	1.050	08/31/2018	518	None	0.00	0.28
EVERBANK 1.3 11/4/2019	11/04/2016	245,000.00	245,000.00	241,342.15	1.300	1.300	11/04/2019	948	None	1,282.73	0.28
FIRST BUSINESS BK MADISON WIS 1.9 1/13/2021	01/13/2016	245,000.00	245,000.00	244,990.20	1.900	1.900	01/13/2021	1,384	None	982.01	0.28
FIRST NIAGARA BK NATL ASSN 1.35 1/8/2018	01/08/2016	245,000.00	245,000.00	245,463.05	1.350	1.350	01/08/2018	283	None	743.05	0.28





## Mono County Portfolio Holdings by Security Sector As of March 31, 2017

Description	Settlement Date	Cost Value	Face Amount/Shares	Market Value	Coupon Rate	YTM @ Cost	Maturity Date	Days To Maturity	Credit Rating 1	Accrued Interest	% of Portfolio
FIRSTTRUST SVGS BK CONSHOCKENPA 0.7 10/23/2017	07/22/2016	245,000.00	245,000.00	244,965.70	0.700	0.700	10/23/2017	206	None	42.29	0.28
FLUSHING BANK N Y 1.8 12/10/2018	12/10/2014	245,000.00	245,000.00	245,970.20	1.800	1.800	12/10/2018	619	None	193.32	0.28
FREEDOM BK OF VA VIENNA VA 0.75 11/14/2017	08/12/2016	245,000.00	245,000.00	244,877.50	0.750	0.750	11/14/2017	228	None	95.65	0.28
FREEDOM FIN BK W DES MOINES 1.5 7/26/2019	01/27/2015	245,000.00	245,000.00	247,570.05	1.500	1.500	07/26/2019	847	None	40.27	0.28
GOLDMAN SACHS BK USA NEW YORK 1.9 4/22/2020	05/05/2015	244,387.50	245,000.00	246,717.45	1.900	1.953	04/22/2020	1,118	None	2,040.55	0.28
INDEPENDENCE BK KY OWENSBORO 0.9 2/28/2018	08/31/2016	245,000.00	245,000.00	244,461.00	0.900	0.900	02/28/2018	334	None	0.00	0.28
INVESTORS BANK 0.85 11/30/2017	08/31/2016	245,000.00	245,000.00	244,835.85	0.850	0.850	11/30/2017	244	None	176.87	0.28
MAHOPAC NATL BK N Y 1.45 7/30/2019	01/30/2015	245,000.00	245,000.00	247,513.70	1.450	1.450	07/30/2019	851	None	583.97	0.28
MARLIN BUSINESS BANK 1.4 10/28/2020	10/28/2016	245,000.00	245,000.00	239,950.55	1.400	1.400	10/28/2020	1,307	None	1,447.18	0.28
MB FINANCIAL BANK, NATIONAL ASSN 1.8 1/15/2021	01/15/2016	245,000.00	245,000.00	249,047.40	1.800	1.800	01/15/2021	1,386	None	193.32	0.28
MIDDLETON COMMUNITY BANK 1.4 11/27/2018	01/27/2015	245,000.00	245,000.00	246,935.50	1.400	1.400	11/27/2018	606	None	37.59	0.28
MUFG Union Bank NA 0.95 4/6/2017	04/06/2016	245,000.00	245,000.00	245,004.90	0.950	0.950	04/06/2017	6	None	2,289.24	0.28
SALLIE MAE BK SALT LAKE CITY UT 1.8 2/18/2021	02/18/2016	245,000.00	245,000.00	245,737.45	1.800	1.800	02/18/2021	1,420	None	495.37	0.28
SOUTHERN BANK 1 1/30/2018	09/30/2016	245,000.00	245,000.00	244,559.00	1.000	1.000	01/30/2018	305	None	6.71	0.28
STATE BK & TR CO DEFIANCE OHIO 1.6 2/17/2021	02/17/2016	245,000.00	245,000.00	246,670.90	1.600	1.600	02/17/2021	1,419	None	150.36	0.28
SYNCHRONY BANK 2 3/20/2020	03/20/2015	245,000.00	245,000.00	246,935.50	2.000	2.000	03/20/2020	1,085	None	147.67	0.28
Third Federal Savings and Loan Assn. of Cleveland	03/26/2015	245,000.00	245,000.00	247,143.75	1.800	1.800	03/26/2020	1,091	None	60.41	0.28
UNITY BK CLINTON NJ 1.5 9/26/2019	05/26/2015	245,000.00	245,000.00	245,634.55	1.500	1.500	09/26/2019	909	None	50.34	0.28
WASHINGTON TR CO WESTERLY RI 1.1 8/30/2018	08/30/2016	245,000.00	245,000.00	243,706.40	1.100	1.100	08/30/2018	517	None	221.51	0.28
WELLS FARGO BK NA SIOUXFALLS SD 1.6 8/3/2021	08/03/2016	245,000.00	245,000.00	239,024.45	1.600	1.600	08/03/2021	1,586	None	300.71	0.28
Worlds Foremost Bk Sidney NE 1.75 5/5/2021	05/05/2016	200,000.00	200,000.00	197,870.00	1.750	1.750	05/05/2021	1,496	None	249.32	0.23
<b>Sub Total / Average</b>		<b>10,979,387.50</b>	<b>10,980,000.00</b>	<b>10,987,385.80</b>	<b>1.355</b>	<b>1.356</b>		<b>735</b>		<b>23,739.45</b>	<b>12.39</b>
<b>Corporate Bonds</b>											
Apple Inc 1 5/3/2018	05/15/2013	497,300.00	500,000.00	498,490.00	1.000	1.112	05/03/2018	398	Moody's-Aa1	2,055.56	0.56
General Electric Cap Corp 1.625 4/2/2018	05/14/2013	506,735.00	500,000.00	501,085.00	1.625	1.339	04/02/2018	367	Moody's-A1	4,039.93	0.56
General Electric Co. 4.375 9/16/2020	10/11/2016	553,655.00	500,000.00	537,410.00	4.375	1.550	09/16/2020	1,265	Moody's-A1	911.46	0.56
Intel Corp 1.35 12/15/2017-14	05/27/2014	502,250.00	500,000.00	500,325.00	1.350	1.220	12/15/2017	259	Moody's-A1	1,987.50	0.56
JPMORGAN CHASE 2.35 1/28/2019	04/14/2015	1,021,450.00	1,000,000.00	1,010,630.00	2.350	1.762	01/28/2019	668	Moody's-A3	4,112.50	1.13
MICROSOFT CORP 2 11/3/2020-20	12/28/2015	501,580.00	500,000.00	501,640.00	2.000	1.931	11/03/2020	1,313	Moody's-Aaa	4,111.11	0.56
Pfizer Corp 2.1 5/15/2019-14	01/19/2017	505,935.00	500,000.00	504,315.00	2.100	1.577	05/15/2019	775	Moody's-A1	3,966.67	0.56
Toyota Motor Credit Corp 1.2 4/6/2018	04/15/2016	501,005.00	500,000.00	498,645.00	1.200	1.097	04/06/2018	371	Moody's-Aa3	2,916.67	0.56
Union Bank 2.125 6/16/2017	01/09/2013	517,250.00	500,000.00	501,070.00	2.125	1.322	06/16/2017	77	Moody's-A2	3,098.96	0.56
US Bancorp 1.65 5/15/2017	05/11/2012	502,365.00	500,000.00	500,045.00	1.650	1.551	05/15/2017	45	Moody's-A1	3,116.67	0.56
Wells Fargo 1.5 1/16/2018	05/14/2013	502,950.00	500,000.00	499,100.00	1.500	1.369	01/16/2018	291	S&P-A	1,562.50	0.56
<b>Sub Total / Average</b>		<b>6,112,475.00</b>	<b>6,000,000.00</b>	<b>6,052,755.00</b>	<b>1.969</b>	<b>1.466</b>		<b>541</b>		<b>31,879.53</b>	<b>6.77</b>



## Mono County Portfolio Holdings by Security Sector As of March 31, 2017

Description	Settlement Date	Cost Value	Face Amount/Shares	Market Value	Coupon Rate	YTM @ Cost	Maturity Date	Days To Maturity	Credit Rating 1	Accrued Interest	% of Portfolio
<b>Municipal Bonds</b>											
City of San Jose CA Airport 4.75 3/1/2020-11	09/14/2016	550,655.00	500,000.00	534,655.00	4.750	1.724	03/01/2020	1,066	S&P-AA	1,979.17	0.56
El Monte CA School District GO 1.698 5/1/2018	06/12/2014	503,340.00	500,000.00	503,240.00	1.698	1.521	05/01/2018	396	S&P-AA	3,537.50	0.56
HAWTHORNE CA CTFS 1.846 8/1/2018	05/17/2016	251,867.50	250,000.00	249,167.50	1.846	1.501	08/01/2018	488	S&P-AA	769.17	0.28
HAWTHORNE CA CTFS 2.096 8/1/2019	05/17/2016	252,680.00	250,000.00	249,352.50	2.096	1.751	08/01/2019	853	S&P-AA	873.33	0.28
La Mesa Spring Valley SD 1.886 8/1/2017	05/01/2014	502,920.00	500,000.00	501,300.00	1.886	1.700	08/01/2017	123	S&P-A+	1,571.67	0.56
Lake Tahoe Unified School District 0 8/1/2017	11/19/2013	619,567.00	650,000.00	647,432.50	0.000	1.300	08/01/2017	123	S&P-AA-	0.00	0.73
LANCASTER REDEV AGY A 2.125 8/1/2021	08/01/2016	661,995.40	655,000.00	639,122.80	2.125	1.900	08/01/2021	1,584	S&P-AA	2,319.79	0.74
MALIBU CA COPS (MALCTF) 1.6 11/1/2018	07/15/2016	252,935.00	250,000.00	249,717.50	1.600	1.080	11/01/2018	580	S&P-AA+	1,666.67	0.28
N ORANGE CNTY CA CMNTY CLG DIST 1.54 8/1/2018	10/15/2015	604,764.00	600,000.00	601,080.00	1.540	1.250	08/01/2018	488	S&P-AA+	1,540.00	0.68
Riverside Unified School District-Ref 1.94 8/1/202	05/25/2016	387,156.00	385,000.00	380,480.10	1.940	1.801	08/01/2020	1,219	S&P-A+	1,244.83	0.43
SALDEV 1.25 7/1/2019	08/23/2016	159,774.40	160,000.00	156,456.00	1.250	1.300	07/01/2019	822	Fitch-AA-	500.00	0.18
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT 2.136 8/	07/15/2016	510,950.00	500,000.00	504,195.00	2.136	1.050	08/01/2018	488	S&P-AA-	1,780.00	0.56
Solano Co Community College 1.384 8/1/2017	05/27/2014	252,210.00	250,000.00	250,330.00	1.384	1.100	08/01/2017	123	S&P-AA-	576.67	0.28
Union School District CA 1.573 9/1/2017	11/29/2012	506,270.00	500,000.00	500,365.00	1.573	1.300	09/01/2017	154	S&P-AA+	655.42	0.56
Victor Valley CA Cmnty Clg Dist 1.324 8/1/2019	05/05/2016	276,078.00	275,000.00	271,042.75	1.324	1.200	08/01/2019	853	S&P-AA-	606.83	0.31
Victor Valley CA Cmnty Clg Dist 1.676 8/1/2020	05/05/2016	261,869.40	260,000.00	255,093.80	1.676	1.500	08/01/2020	1,219	S&P-AA-	726.27	0.29
WALNUT VALLEY CA USD 2 8/1/2018	06/26/2015	507,500.00	500,000.00	504,555.00	2.000	1.502	08/01/2018	488	Moody's-Aa2	1,666.67	0.56
<b>Sub Total / Average</b>		<b>7,062,531.70</b>	<b>6,985,000.00</b>	<b>6,997,585.45</b>	<b>1.835</b>	<b>1.463</b>		<b>634</b>		<b>22,013.99</b>	<b>7.88</b>
<b>US Agency</b>											
FAMC 1.75 6/15/2020	01/04/2017	224,977.50	225,000.00	225,083.25	1.750	1.753	06/15/2020	1,172	None	1,159.38	0.25
FFCB 1.06 11/19/2018-16	05/19/2016	1,000,000.00	1,000,000.00	996,600.00	1.060	1.060	11/19/2018	598	Moody's-Aaa	3,886.67	1.13
FFCB 1.18 10/18/2019-16	07/18/2016	999,250.00	1,000,000.00	989,540.00	1.180	1.204	10/18/2019	931	Moody's-Aaa	5,342.78	1.13
FFCB 1.3 4/21/2020-16	07/22/2016	998,400.00	1,000,000.00	988,210.00	1.300	1.344	04/21/2020	1,117	Moody's-Aaa	5,777.78	1.13
FFCB 1.49 5/3/2021-17	11/03/2016	999,250.00	1,000,000.00	977,390.00	1.490	1.507	05/03/2021	1,494	Moody's-Aaa	6,125.56	1.13
FHLB 1.15 1/28/2019-16	07/28/2016	1,000,000.00	1,000,000.00	996,080.00	1.150	1.150	01/28/2019	668	Moody's-Aaa	2,012.50	1.13
FHLB 1.375 9/1/2020-16	09/28/2016	549,862.50	550,000.00	541,068.00	1.375	1.381	09/01/2020	1,250	Moody's-Aaa	630.21	0.62
FHLB 1.45 2/28/2019	03/15/2017	499,800.00	500,000.00	501,130.00	1.450	1.467	02/28/2019	699	Moody's-Aaa	322.22	0.56
FHLB 1.5 9/30/2021-16	11/04/2016	998,750.00	1,000,000.00	975,140.00	1.500	1.526	09/30/2021	1,644	Moody's-Aaa	0.00	1.13
FHLMC 1.25 12/28/2018-16	03/28/2016	1,000,000.00	1,000,000.00	995,350.00	1.250	1.250	12/28/2018	637	Moody's-Aaa	3,229.17	1.13
FHLMC 1.5 2/25/2021-16	08/25/2016	1,250,000.00	1,250,000.00	1,211,775.00	1.500	1.500	02/25/2021	1,427	Moody's-Aaa	1,875.00	1.41
FHLMC 1.75 5/30/2019	12/31/2015	1,007,770.00	1,000,000.00	1,007,830.00	1.750	1.516	05/30/2019	790	Moody's-Aaa	5,833.33	1.13
FHLMC 1.75 8/25/2021-16	08/30/2016	1,000,000.00	1,000,000.00	966,940.00	1.750	1.750	08/25/2021	1,608	Moody's-Aaa	1,750.00	1.13
FHLMC 2 10/27/2020-17	01/27/2017	500,000.00	500,000.00	500,000.00	2.000	2.000	10/27/2020	1,306	Moody's-Aaa	1,777.78	0.56
FHLMC 2.25 1/27/2022-17	01/27/2017	1,000,000.00	1,000,000.00	996,450.00	2.250	2.250	01/27/2022	1,763	Moody's-Aaa	4,000.00	1.13



## Mono County Portfolio Holdings by Security Sector As of March 31, 2017

Description	Settlement Date	Cost Value	Face Amount/Shares	Market Value	Coupon Rate	YTM @ Cost	Maturity Date	Days To Maturity	Credit Rating 1	Accrued Interest	% of Portfolio
FHLMC 2.3 1/27/2022-17	01/27/2017	1,000,000.00	1,000,000.00	994,850.00	2.300	2.300	01/27/2022	1,763	Moody's-Aaa	4,088.89	1.13
FHLMC 2.375 1/13/2022	01/13/2017	1,016,560.00	1,000,000.00	1,018,080.00	2.375	2.025	01/13/2022	1,749	Moody's-Aaa	5,145.83	1.13
FNMA 1.06 4/26/2019-17	08/19/2016	999,490.00	1,000,000.00	989,820.00	1.060	1.079	04/26/2019	756	Moody's-Aaa	4,563.89	1.13
FNMA 1.25 11/27/2019-17	08/30/2016	1,250,000.00	1,250,000.00	1,231,525.00	1.250	1.250	11/27/2019	971	Moody's-Aaa	5,381.94	1.41
FNMA 1.25 5/6/2021	10/26/2016	747,270.00	750,000.00	732,600.00	1.250	1.333	05/06/2021	1,497	Moody's-Aaa	3,776.04	0.85
FNMA 1.3 1/28/2020-16	07/28/2016	1,000,000.00	1,000,000.00	983,710.00	1.300	1.300	01/28/2020	1,033	Moody's-Aaa	2,275.00	1.13
FNMA 1.32 8/26/2019-16	02/26/2016	1,000,000.00	1,000,000.00	992,270.00	1.320	1.320	08/26/2019	878	Moody's-Aaa	1,283.33	1.13
FNMA 1.375 10/7/2021	10/26/2016	997,470.00	1,000,000.00	975,560.00	1.375	1.428	10/07/2021	1,651	Moody's-Aaa	6,645.83	1.13
FNMA 1.4 8/24/2020-17	08/24/2016	999,900.00	1,000,000.00	987,120.00	1.400	1.402	08/24/2020	1,242	Moody's-Aaa	1,438.89	1.13
FNMA 1.45 1/27/2021-17	07/27/2016	999,100.00	1,000,000.00	972,970.00	1.450	1.471	01/27/2021	1,398	Moody's-Aaa	2,577.78	1.13
FNMA 1.5 11/30/2020	12/31/2015	983,000.00	1,000,000.00	991,690.00	1.500	1.863	11/30/2020	1,340	S&P-AA+	5,000.00	1.13
FNMA 1.5 5/25/2021-17	11/23/2016	1,000,000.00	1,000,000.00	979,950.00	1.500	1.500	05/25/2021	1,516	Moody's-Aaa	5,333.33	1.13
FNMA 1.5 5/28/2021-17	08/30/2016	1,000,000.00	1,000,000.00	968,690.00	1.500	1.500	05/28/2021	1,519	Moody's-Aaa	5,125.00	1.13
FNMA 1.5 9/29/2020-17	01/04/2017	245,627.50	250,000.00	246,387.50	1.500	1.988	09/29/2020	1,278	Moody's-Aaa	20.83	0.28
FNMA 1.55 6/15/2020-16	03/15/2016	1,000,000.00	1,000,000.00	984,530.00	1.550	1.550	06/15/2020	1,172	Moody's-Aaa	688.89	1.13
FNMA 1.55 7/28/2021-16	07/28/2016	1,000,000.00	1,000,000.00	969,070.00	1.550	1.550	07/28/2021	1,580	Moody's-Aaa	2,712.50	1.13
FNMA 1.6 10/28/2021-17	10/28/2016	999,200.00	1,000,000.00	968,700.00	1.600	1.617	10/28/2021	1,672	Moody's-Aaa	6,800.00	1.13
FNMA 1.625 1/21/2020	06/24/2015	997,400.00	1,000,000.00	1,001,840.00	1.625	1.684	01/21/2020	1,026	Moody's-Aaa	3,159.72	1.13
FNMA 1.625 10/28/2021-17	10/28/2016	1,000,000.00	1,000,000.00	971,240.00	1.625	1.625	10/28/2021	1,672	Moody's-Aaa	6,906.25	1.13
FNMA 1.875 12/28/2020	12/31/2015	1,000,000.00	1,000,000.00	1,004,670.00	1.875	1.875	12/28/2020	1,368	Moody's-Aaa	4,843.75	1.13
<b>Sub Total / Average</b>		<b>32,263,077.50</b>	<b>32,275,000.00</b>	<b>31,833,858.75</b>	<b>1.525</b>	<b>1.533</b>		<b>1,270</b>		<b>121,490.07</b>	<b>36.41</b>
<b>US Treasury</b>											
T-Note 2.375 6/30/2018	03/15/2017	507,519.53	500,000.00	507,560.00	2.375	1.201	06/30/2018	456	Moody's-Aaa	2,952.35	0.56
<b>Sub Total / Average</b>		<b>507,519.53</b>	<b>500,000.00</b>	<b>507,560.00</b>	<b>2.375</b>	<b>1.201</b>		<b>456</b>		<b>2,952.35</b>	<b>0.56</b>
<b>Total / Average</b>		<b>88,840,018.87</b>	<b>88,655,027.64</b>	<b>88,294,172.64</b>	<b>1.316</b>	<b>1.249</b>		<b>644</b>		<b>256,350.24</b>	<b>100</b>



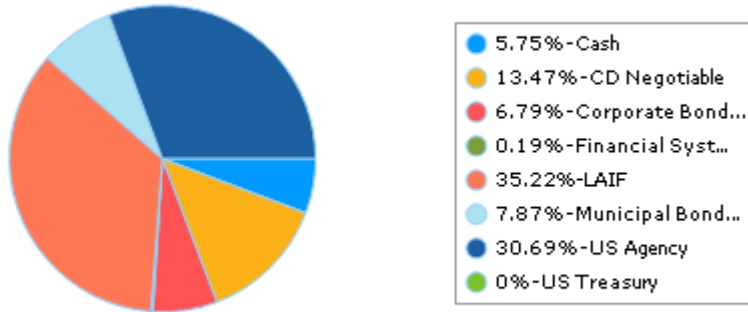
## Mono County Distribution by Asset Category - Market Value Investment Portfolio

Begin Date: 12/31/2016, End Date: 3/31/2017

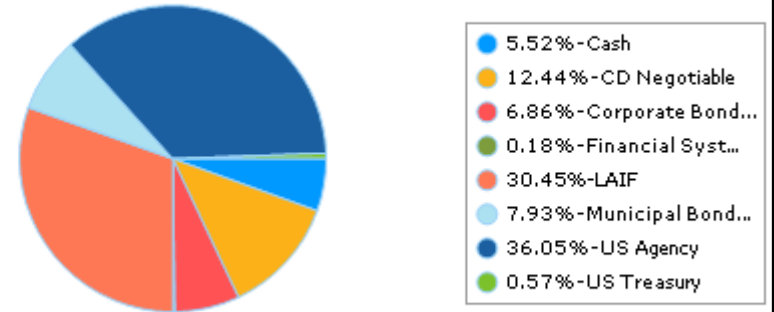
### Asset Category Allocation

Asset Category	Market Value 12/31/2016	% of Portfolio 12/31/2016	Market Value 3/31/2017	% of Portfolio 3/31/2017
Cash	5,118,995.53	5.75	4,871,306.53	5.52
CD Negotiable	11,986,614.95	13.47	10,987,385.80	12.44
Corporate Bonds	6,046,245.00	6.79	6,052,755.00	6.86
Financial System Loan-Mono County	173,461.82	0.19	156,696.46	0.18
LAIF	31,342,033.72	35.22	26,887,024.65	30.45
Municipal Bonds	7,002,437.65	7.87	6,997,585.45	7.93
US Agency	27,312,587.50	30.69	31,833,858.75	36.05
US Treasury	0.00	0.00	507,560.00	0.57
<b>Total / Average</b>	<b>88,982,376.17</b>	<b>100.00</b>	<b>88,294,172.64</b>	<b>100.00</b>

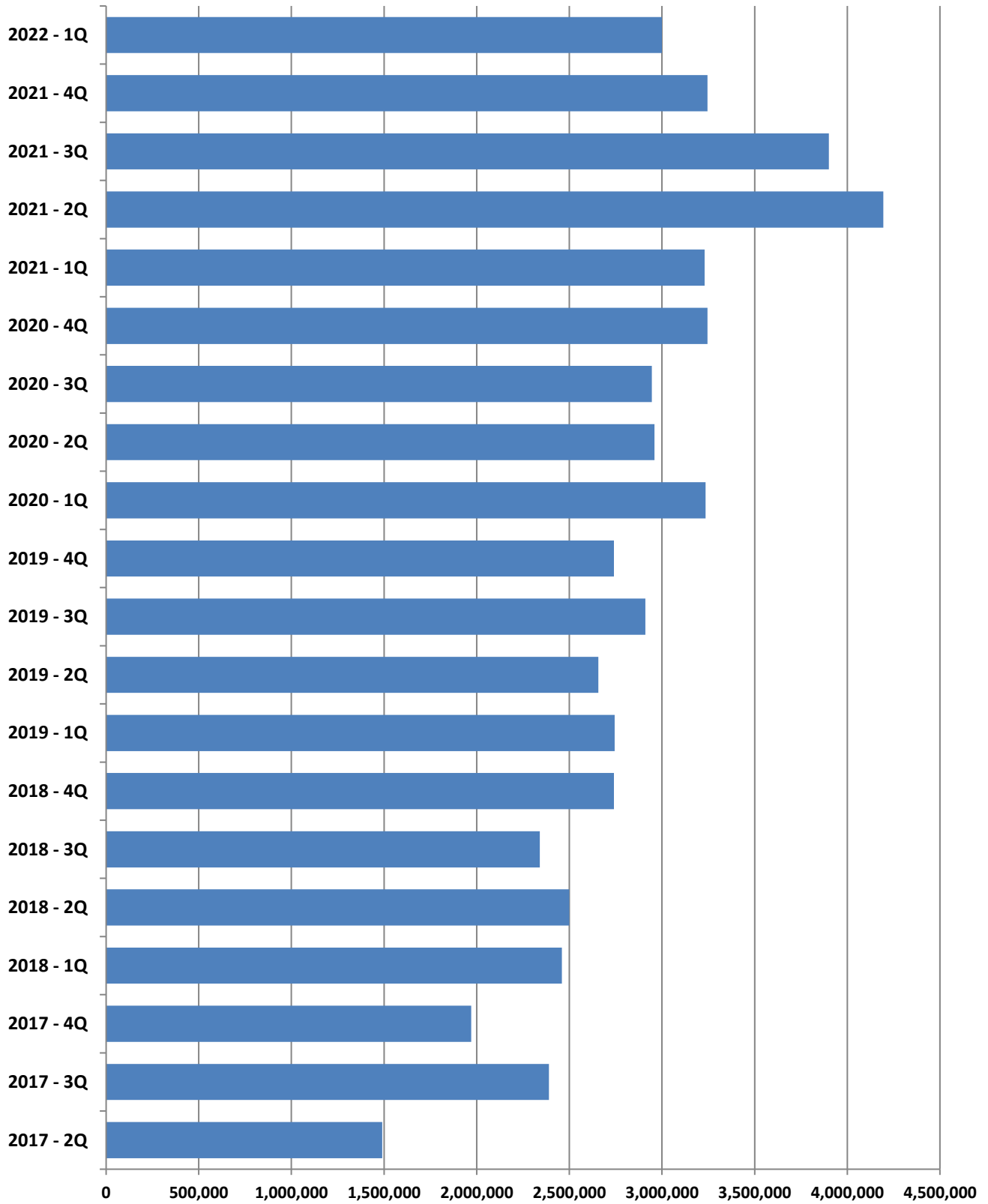
### Portfolio Holdings as of 12/31/2016



### Portfolio Holdings as of 3/31/2017

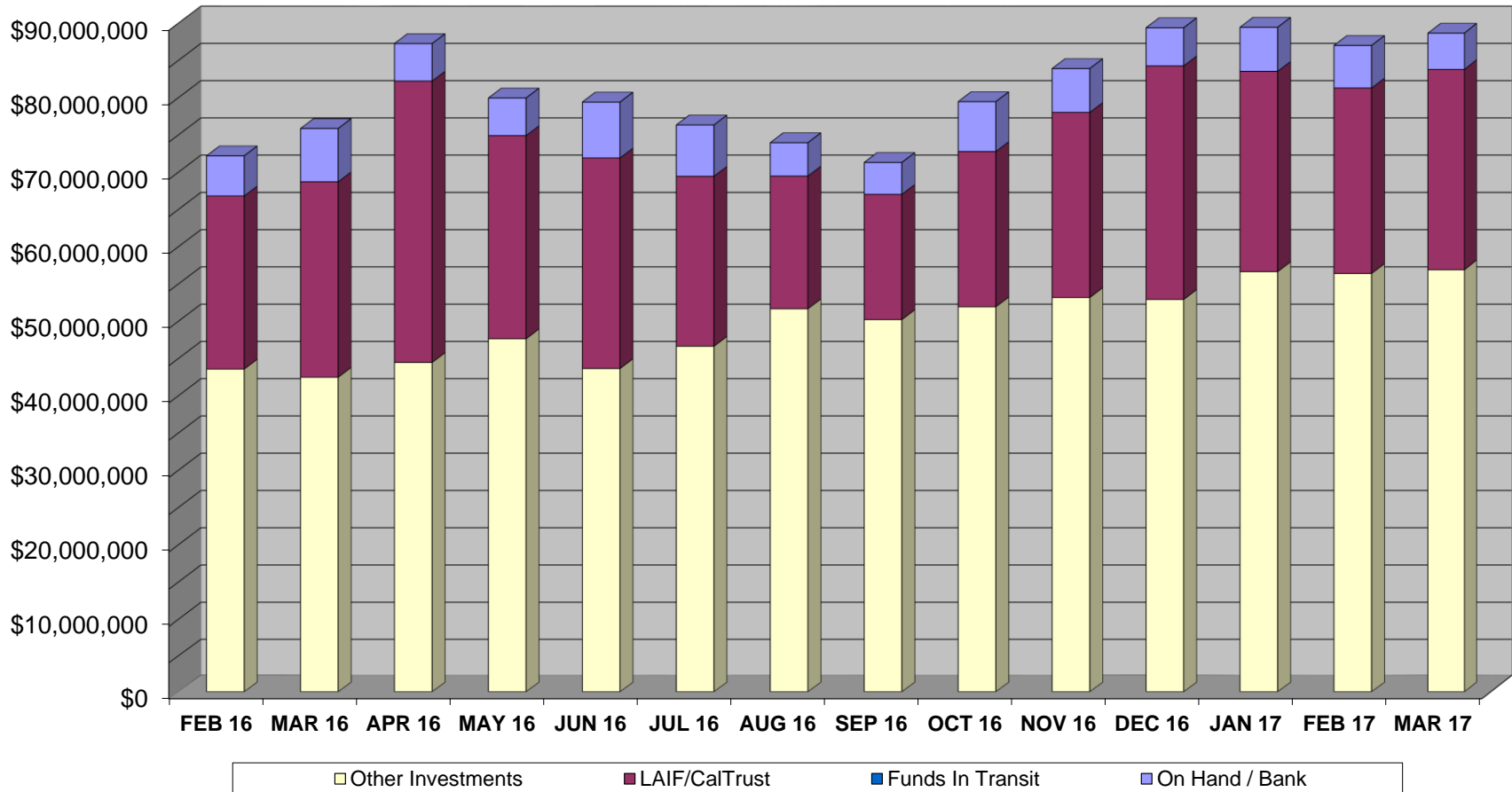


## Maturity Distribution As of 3/31/2017



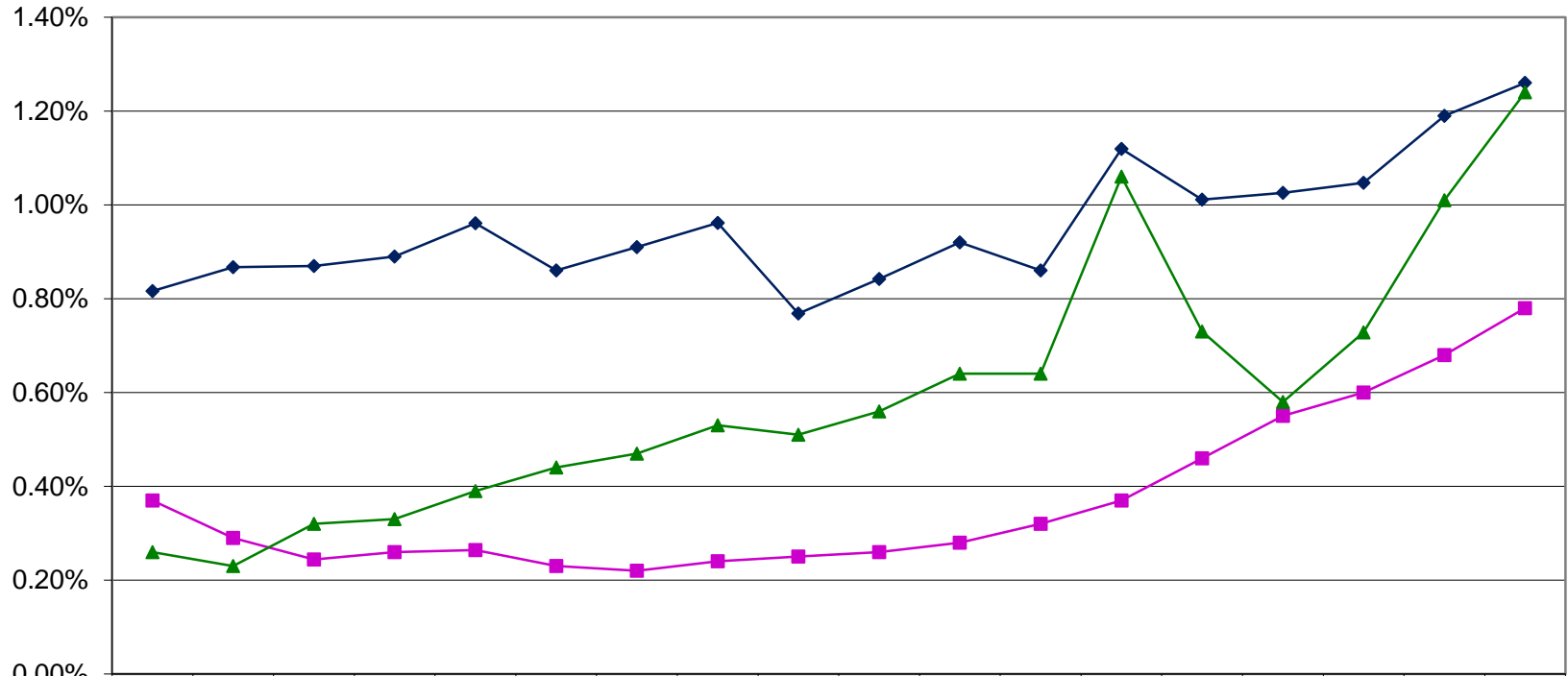
**TREASURY CASH BALANCES AS OF THE LAST DAY OF THE MOST RECENT 14 MONTHS**

	FEB 16	MAR 16	APR 16	MAY 16	JUN 16	JUL 16	AUG 16	SEP 16	OCT 16	NOV 16	DEC 16	JAN 17	FEB 17	MAR 17
On Hand / Bank	\$5,380,023	\$7,145,998	\$5,026,692	\$5,045,518	\$7,500,797	\$6,889,192	\$4,479,085	\$4,281,514	\$6,688,520	\$5,882,612	\$5,118,996	\$5,905,600	\$5,712,210	\$4,871,307
Funds In Transit														
LAIF/CalTrust	\$23,232,825	\$26,232,825	\$37,762,604	\$27,262,604	\$28,262,604	\$22,807,275	\$17,807,275	\$16,807,275	\$20,842,034	\$24,842,034	\$31,342,034	\$26,887,025	\$24,887,025	\$26,887,025
Other Investments	\$43,572,987	\$42,470,915	\$44,460,915	\$47,640,915	\$43,643,014	\$46,638,013	\$51,668,014	\$50,214,244	\$51,929,244	\$53,174,244	\$52,918,462	\$56,648,462	\$56,403,462	\$56,896,696
<b>TOTAL</b>	<b>\$72,185,835</b>	<b>\$75,849,738</b>	<b>\$87,250,211</b>	<b>\$79,949,037</b>	<b>\$79,406,414</b>	<b>\$76,334,480</b>	<b>\$73,954,374</b>	<b>\$71,303,033</b>	<b>\$79,459,798</b>	<b>\$83,898,890</b>	<b>\$89,379,491</b>	<b>\$89,441,086</b>	<b>\$87,002,697</b>	<b>\$88,655,028</b>



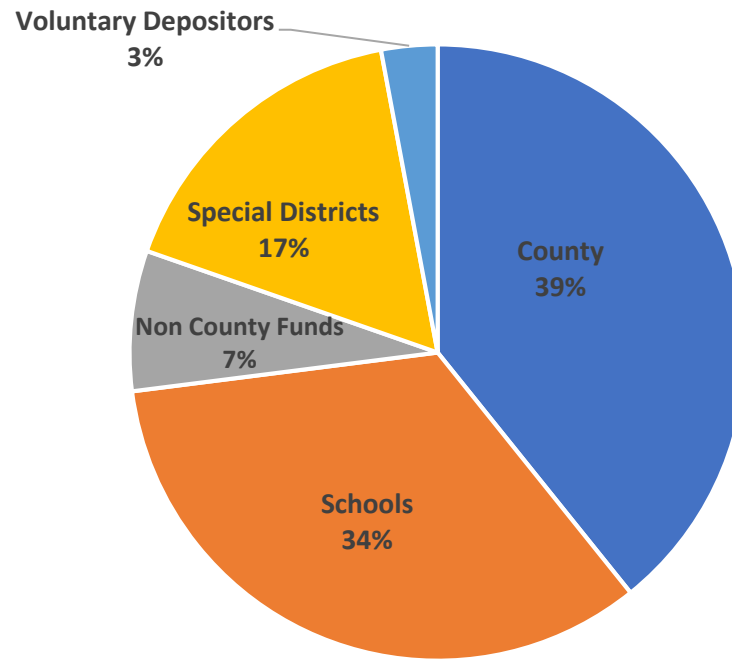
MATURITIES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS
Calendar Year 2017				\$245,000.00	\$500,000.00	\$745,000.00		\$1,890,000.00	\$500,000.00	\$735,000.00	\$735,000.00	\$500,000.00	\$5,850,000.00
Calendar Year 2018	\$1,480,000.00	\$735,000.00	\$245,000.00	\$1,000,000.00	\$1,000,000.00	\$500,000.00		\$2,340,000.00			\$1,495,000.00	\$1,245,000.00	\$10,040,000.00
Calendar Year 2019	\$2,000,000.00	\$745,000.00		\$1,000,000.00	\$1,500,000.00	\$156,696.46	\$895,000.00	\$1,525,000.00	\$490,000.00	\$1,000,000.00	\$1,740,000.00		\$11,051,696.46
Calendar Year 2020	\$2,245,000.00		\$990,000.00	\$1,490,000.00	\$245,000.00	\$1,225,000.00		\$1,645,000.00	\$1,300,000.00	\$745,000.00	\$1,500,000.00	\$1,000,000.00	\$12,385,000.00
Calendar Year 2021	\$1,490,000.00	\$1,740,000.00		\$245,000.00	\$3,950,000.00		\$1,000,000.00	\$1,900,000.00	\$1,000,000.00	\$3,245,000.00			\$14,570,000.00
Calendar Year 2022	\$3,000,000.00												\$3,000,000.00
<b>TOTAL</b>													<b>\$56,896,696.46</b>

### MONO COUNTY TREASURY POOL QUARTERLY YIELD COMPARISON



	12/31 2012	3/31 2013	6/30 2013	9/30 2013	12/31 2013	3/31 2014	6/30 2014	9/30 2014	12/31 2014	3/31 2015	6/30 2015	9/30 2015	12/31 2015	3/31 2016	6/30 2016	9/30 2016	12/30 2016	3/31 2017
—◆— COUNTY	0.82%	0.87%	0.87%	0.89%	0.96%	0.86%	0.91%	0.96%	0.77%	0.84%	0.92%	0.86%	1.12%	1.01%	1.03%	1.05%	1.19%	1.26%
—■— LAIF	0.37%	0.29%	0.24%	0.26%	0.26%	0.23%	0.22%	0.24%	0.25%	0.26%	0.28%	0.32%	0.37%	0.46%	0.55%	0.60%	0.68%	0.78%
—▲— 2YR TREAS	0.26%	0.23%	0.32%	0.33%	0.39%	0.44%	0.47%	0.53%	0.51%	0.56%	0.64%	0.64%	1.06%	0.73%	0.58%	0.73%	1.01%	1.24%

## Investment Pool Participants



The Pool is comprised of monies deposited by mandatory and voluntary participants. Mandatory participants include the County of Mono, School Districts, and Special Districts. Voluntary participants are those agencies that are not required to invest their monies in the County Pool and do so only as an investment option.

### Districts Participating in Pool

Antelope Valley Fire Protection District, Antelope Valley Water District, Birchim Community Service District, Bridgeport Fire Protection District, Chalfant Valley Fire Protection District, County Service Area #1, County Service Area #2, County Service Area #5, June Lake Fire Protection District, Lee Vining Fire Protection District, Lee Vining Public Utility District, Long Valley Fire Protection District, Mammoth Community Service District, Mammoth Lakes Mosquito Abatement District, Mono City Fire Protection District, Mono County Resource Conservation District, Paradise Fire Protection District, Tri-Valley Ground Water Management District, Wheeler Crest Community Service District, Wheeler Crest Fire Protection District, White Mountain Fire Protection District.

### Districts Not Participating in Pool

Bridgeport Public Utility District, Hilton Creek Community Services District, Inyo-Mono Resource Conservation District, June Lake Public Utility 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 2, 2017

**Departments: CAO, Sheriff**

**TIME REQUIRED** 5 minutes

**PERSONS APPEARING BEFORE THE BOARD** Leslie Chapman, Ingrid Braun

**SUBJECT** Review of Need for Continuation of Local Emergency - Severe Winter Storms

### AGENDA DESCRIPTION:

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

On January 31, 2017 the Mono County Sheriff declared a state of local emergency as a result of extreme winter weather.

The Board of Supervisors ratified this declaration on February 7, 2017, and further declared a continuing state of emergency. Mono County Code Section 2.60.080 requires that the Board of Supervisors review the need for continuing the local emergency every 14 days, and Government Code section 8630 requires that the Board review the need at least every 30 days until it is terminated. This item is provided for that purpose.

### RECOMMENDED ACTION:

Review need for continuing the local emergency. If Board determines that need no longer exists, direct staff to prepare a declaration terminating local emergency.

### FISCAL IMPACT:

None

**CONTACT NAME:** Ingrid Braun

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

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

### SEND COPIES TO:

### MINUTE ORDER REQUESTED:

YES  NO

### ATTACHMENTS:

[Click to download](#)

No Attachments Available

**History**

**Time**

**Who**

**Approval**



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: CAO, Sheriff**

**TIME REQUIRED** 5 minutes

**PERSONS APPEARING BEFORE THE BOARD** Leslie Chapman, Ingrid Braun

**SUBJECT** Review of Need for Continuation of Local Emergency - Snowmelt and Runoff

### AGENDA DESCRIPTION:

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

On March 20, 2017 the Mono County Sheriff declared a state of local emergency as a result of continuing snowmelt and runoff from severe winter storms beginning in January 2017. The Board of Supervisors ratified this declaration on March 21, 2017, and further declared a continuing state of emergency. Mono County Code Section 2.60.080 requires that the Board of Supervisors review the need for continuing the local emergency every 14 days, and Government Code section 8630 requires that the Board review the need at least every 30 days until it is terminated. This item is provided for that purpose.

### RECOMMENDED ACTION:

Review need for continuing the local emergency. If Board determines that need no longer exists, direct staff to prepare a declaration terminating local emergency.

### FISCAL IMPACT:

None

**CONTACT NAME:** Ingrid Braun

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

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

### SEND COPIES TO:

### MINUTE ORDER REQUESTED:

YES  NO

### ATTACHMENTS:

[Click to download](#)

No Attachments Available

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**History**

**Time**

**Who**

**Approval**



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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE** May 2, 2017

**Departments: Finance**

<b>TIME REQUIRED</b>	20 minutes (10 minute presentation; 10 minute discussion)	<b>PERSONS APPEARING BEFORE THE BOARD</b>	Janet Dutcher
<b>SUBJECT</b>	Mono County Audit Reports for FY 2015-2016		

**AGENDA DESCRIPTION:**

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

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

**RECOMMENDED ACTION:**

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

**FISCAL IMPACT:**

None. Because of timely filing with the California State Controller's Office and the Federal Clearinghouse for Audits, the County's future federal and state funding streams are not impacted as a result of these audits.

**CONTACT NAME:** Janet Dutcher

**PHONE/EMAIL:** 760-932-5494 / jdutcher@mono.ca.gov

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

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

Click to download
<input type="checkbox"/> <a href="#">Staff report</a>
<input type="checkbox"/> <a href="#">CAFR</a>
<input type="checkbox"/> <a href="#">Single Audit</a>
<input type="checkbox"/> <a href="#">Treasury Oversight Committee</a>

**History**

<b>Time</b>	<b>Who</b>	<b>Approval</b>
4/27/2017 10:14 AM	County Administrative Office	Yes
4/24/2017 5:48 PM	County Counsel	Yes
4/26/2017 4:48 PM	Finance	Yes



# DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

---

*Stephanie M. Butters*  
Assistant Finance Director  
Auditor-Controller

*Janet Dutcher, CPA, CGFM*  
Director of Finance

*P.O. Box 556*  
*Bridgeport, California 93517*  
*(760) 932-5490*  
*Fax (760) 932-5491*

**Date:** May 2, 2017

**To:** Honorable Board of Supervisors

**From:** Janet Dutcher, Finance Director

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

**Action Requested:**

Hear brief presentation of the annual audit report and provide feedback and direction to staff, if desired.

**Discussion:**

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

The County has once again received an unmodified opinion (the best kind you can get) from the independent audit firm of CliftonLarsonAllen (formerly Gallina LLP). This is the auditor's attestation that the financial statements that were prepared by staff this year are presented fairly and in conformity with generally accepted accounting principles (GAAP) for governments. The auditor once again also report no findings.

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 elements of the financial reports.

**Fiscal Impact:**

None. Because of timely filing with the California State Controller's Office and the Federal Clearinghouse for Audits, the County's future federal and state funding streams are not impacted as a result of these audits.

**COUNTY OF MONO  
STATE OF CALIFORNIA**

**Comprehensive Annual Financial Report**

**For the Year Ended June 30, 2016**



*Prepared by the Department of Finance*



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## INTRODUCTORY SECTION

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# DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

---

*Stephanie M. Butters*  
Assistant Finance Director  
Auditor-Controller

*Janet Dutcher, CPA, CGFM*  
Director of Finance

*P.O. Box 556*  
*Bridgeport, California 93517*  
*(760) 932-5490*  
*Fax (760) 932-5491*

March 22, 2017

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, 2016, is hereby submitted in compliance with Section 25250 and 25253 of the Government Code of the State of California.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive internal control framework established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The independent auditor's report is located at the front of the financial section of this report. CliftonLarsonAllen LLP, a firm of licensed certified public accountants, has issued an unmodified ("clean" opinion) on the County's financial statements for the fiscal year ended June 30, 2016.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

## **PROFILE OF THE GOVERNMENT**

Incorporated in 1861, Mono County is a rural county located on the eastern side of the Sierra Nevada Mountains. The County has an area of 3,103 square miles and a total population of 13,909 (*2015 US Census Statistics*). Other than Mammoth Lakes, the County's only incorporated area which boasts a year round population of 7,000, the remainder of the County consists of small communities ranging in population from less than 300 to about 1,200 people. The northern part of the County encompasses the small towns of Topaz, Walker and Coleville. Bridgeport, the County seat, is 35 miles south of these small communities. The central part of the County includes the communities of Lee Vining, June Lakes, Crowley Lake, the Wheeler Crest communities, and of course, Mammoth Lakes. In the southeast sector lie Benton and Chalfont. During periods of heavy recreational usage, the Town of Mammoth Lakes population approaches 35,000.

Approximately 94 percent of Mono County is public land administered by the U.S. Forest Service, the Bureau of Land Management, the State of California, and the Los Angeles Department of Water and Power. The scenic and recreational attributes of this public land help support tourism and recreation as the major industry in the county. Approximately 80 percent of all employment is directly, or indirectly, associated with this industry. Annually, more than 6 million visitor-days of use occur on public lands in Mono County. The majority of these visitors travel to and through the county on the state highway system. Major attractions include Mammoth and June Mountain ski areas, Yosemite National Park, Mono Lake, Devils Postpile National Monument, Bodie State Historic Park, and the many lakes, streams and backcountry attractions accessed through Mono County communities.

The County government functions as a local government body to serve the needs of its residents. As geographical and political subdivisions of the state, counties serve a dual role; providing municipal services in the unincorporated areas and acting as

administrative agents for state and federal government programs and services. As a general-law county, Mono County is bound by state law as to the number and duties of County elected officials. The County has five districts that are approximately equal in population with boundaries adjusted every ten years following the federal census. Policymaking and legislative authority are vested in the County Board of Supervisors (the Board). 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 Board appoints other department heads.

The County employed 299 full-time equivalent employees in FY 2015-2016 in order to provide a full range of services to its residents. The County's principal functions include seven major areas: general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation and cultural services. The State and Federal governments mandate certain minimum levels of services in the public assistance and health areas. The majority of services performed by the County are provided for all residents, regardless of whether those residents live in the County's one incorporated town or in the unincorporated areas. Every County resident directly or indirectly benefits from these services.

Included in operations are various component units, which provide specific services County-wide or to distinct geographic areas within the County. The governmental reporting entity consists of the County and its component units. Component units are legally separate organizations for which the Board is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's governing board, and either (i) the County's ability to impose its will on the organization or (ii) the potential for the organization to provide a financial benefit to or impose a financial burden on the County. The following four component units, although legally separate entities, are considered to be part of the primary government for financial reporting purposes: Community Service Area #1 – Crowley, Community Service Area #5 – Bridgeport, Community Service Area #2 – Benton and the County of Mono Economic Development Corporation.

The County is required by State law to adopt a final budget each year. This annual budget serves as the foundation for the County's financial planning and control. Budgets are adopted for most governmental and proprietary funds. The County maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget approved by the Board. Activities of the general and special revenue funds are included in the annually appropriated budget. Unencumbered annual appropriations lapse at year-end. The legal level of control for appropriations is exercised at the department level within each fund. Appropriations beyond that level may only be adjusted during the year with approval of the Board. Management may make adjustments at their discretion below that level. Such adjustments by the Board and management are reflected in the revised budgetary data presented in the financial statements.

## **REQUESTS FOR INFORMATION**

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Mono County Finance Department, P.O. Box 556, Bridgeport, California 93517.

## **FINANCIAL AND ECONOMIC INDICATORS**

### *State Government*

The County is a political subdivision of the State of California and as such, its government is subject to State subventions and regulations. Therefore, the County's financial health is closely tied to the financial condition of the State government. The County cannot predict whether the State will encounter budgetary difficulties in the current or future fiscal years. The County also cannot predict the impact future budgets will have on the County's finances and operations. Current and future State budgets will be affected by national and State economic conditions and other factors outside the County's control.

### *Mono County Economy*

The local economy continues to improve in the wake of the "Great Recession", albeit at a slower but steady rate. Property and real property transfer taxes are projected to grow at a moderate pace of about 2 to 4% annually although assessed valuation has yet to reach its pre-recession peak. Sales tax collections are estimated to increase 3% annually through 2018. Tourism is

a major economic sector in Mono County and represents an important revenue stream. This fiscal year, transient occupancy tax (TOT) reached an all-time high of over \$3 million. Although historically volatile, recent TOT growth has been strong with collections increasing close to 7.8% annually over the past three years. Based on the first two quarters of fiscal year 2016-2017, TOT is expected to continue this trend. Program revenues essential to departments' ability to maintain public services continues to hold steady. Building permit activity continues to be strong, doubling in volume since the low point of the recession years. With several large residential developments in progress, the local economy is expected to improve in the near-term and position the County favorably for future growth.

## MAJOR INITIATIVES

The County completed many initiatives in FY 2015-2016 while maintaining core services during the year. The following highlights only represent a partial list of the many accomplishments and on-going initiatives of the Mono County organization in FY 2015-2016:

- By the end of the fiscal year, the County ended a budget-cutting program of hiring freezes, furloughs and frozen pay increases.
- Total property tax collections were 94% of total billed in FY 2015-2016. Of the 6% of uncollected taxes remaining, only 72% was delinquent as of June 30, 2016.
- The General Fund continued its subsidy (\$600,000 in FY 2015-2016) to the County's Road Fund as a way to counter declining transportation related revenues and increasing road maintenance needs.
- The Board of Supervisors adopted a strategic plan framework and in FY 2015-2016 adopted strategic focus areas.
- Animal Control successfully completed all seven 2016 vaccination and licensing clinics held throughout the County.
- Departments continued to meet mandates related to Health Care Reform / Affordable Care Act. Behavioral Health began implementation of Visual Health Record to replace the Electronic Health Record system. Public Health participated in the Walker Health Fair and Mammoth Health & Safety Fair providing education and outreach on a variety of public health programs. The Department also administered vaccinations countywide, including flu clinics in every community and school.
- Behavioral Health's MSHA division received the CSAC Merit Award for their "Dinner and a Movie" program held in Benton and Bridgeport.
- Emergency preparedness was enhanced by developing and conducting the 2015 Statewide Medical and Health Exercise based on a pandemic influenza scenario for seventeen participating organization. An after action report and improvement plan was completed. Social Services collaborated with American Red Cross to provide emergency preparedness training to residents.
- The Mono County EMS Ad-Hoc committee held several meetings throughout the year to consolidate ideas for bringing fiscal sustainability and countywide coverage of emergency medical services. Several recommendations were drafted and brought forward. Work on this initiative continues into FY 2016-2017.
- Community Development worked to update the County's General Plan and took the lead role of reviewing transient rental policies and enforcement guidelines by collaborating with the County's Planning Commission and Regional Planning Advisory Committees.
- Sheriff's Office continued collaboration with Mammoth Lakes Fire Department and Mammoth Lakes Police Department to develop a county-wide All Hazards Incident Management Team.
- The Planning Department received a national conservation award for work supporting the favorable USFWS decision to not list the sage grouse as threatened. The Department received a grant of \$50,000 annually for five years to support sage grouse conservation activities consistent with the Bi-State Action Plan.
- The Board adopted the Mono County Legislative Platform to strengthen the County's advocacy at the state and federal level by providing Board-adopted guidelines articulating issues that are important to Mono County and its citizens.
- The first ever joint Town (Mammoth) / County Council / Board of Supervisors meeting was held.
- Drug Court was formed and is operating as a problem-solving program to provide accountability and intensive supervision to drug offenders.



- The 2<sup>nd</sup> annual State of the County was held for the business community with keynote speakers from a variety of economic and business related fields. Over 80 people from small business, agencies, organizations, local governments, non-profits and chambers of commerce were in attendance.
- Finance implemented the County's new finance accounting system and efforts are underway to implement a new fully integrated payroll system.
- Probation Department fully implemented and went live with the CMS system, connecting to RIMS, the Superior Court, District Attorney, and Sheriff's Office giving access to all justice partners and increasing communication.
- Public Works continued work on several key projects that included June Lake Streets, Rock Creek Road Rehabilitation, Convict Lake Road Rehabilitation, Stock Drive Realignment, Industrial Stormwater Quality and the White Mountain Estates Phase 2 Tract Map.
- Progress was made at funding and completing several projects on the County's Capital Improvement Program including emergency generators, relocation of the Bridgeport Campus out of the old hospital, Bridgeport Memorial Hall renovations, and several ADA related improvement projects. Work was in progress with the Bridgeport Shop Biomass project that will be completed in FY 2016-2017.

## ACCOUNTING AND BUDGETARY POLICIES

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

Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be delivered and the evaluation of costs and benefits requires estimates and judgments of management. All internal control evaluations occur within this framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's budget must balance expenditure appropriations with resources. Any deviation from a balanced budget is not permitted by the California State Government Code, which states: "In the recommended, adopted and final budgets the funding sources shall equal the financing uses" (Government Code 29009). The County establishes a general reserve account striving to maintain a balance at 5% to 15% of annual general fund expenditures. The general reserve is available upon adoption of a resolution by the Board of Supervisors for spending related to natural disasters, public health crisis, destruction of public facilities and other calamities. A contingency appropriation of 1% of General Fund appropriations is included in each year's budget as a means to accommodate unexpected increases in expenditures, which could not have reasonably been anticipated at the time the budget was developed.

The objectives of the County's debt policy include using debt when appropriate and at levels the County can afford. Long-term debt is not to be used to finance ongoing operational costs. Before considering debt financing, other sources of funding such as pay as you go or grant funding is explored. The County uses self-supporting debt first before considering general fund obligated debt. Annual debt service, excluding self-supporting debt, is limited to 7% of annual general fund discretionary revenue. Efforts are undertaken to maintain and improve the County's bond ratings so borrowing costs are minimized and access to credit is preserved.

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

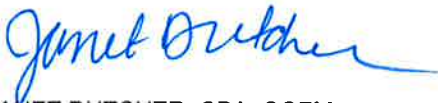
## PROSPECTS FOR THE FUTURE

Mono County continues to balance moderate increases in tax revenues against keeping up with the costs of providing services. The County experienced growth in property values for FY 2014-2015 and FY 2015-2016. Federal and State revenues have begun to rebound. However, budget considerations for the future regarding personnel will include salary increases from the sunset of furloughs on July 1, 2016 for many County employees and, effective as of January 1, 2017, many employees will be eligible to receive "step increases" except at a reduced rate of 2 ½% instead of 5%. Effective January 1, 2017 and again on January 1, 2018, the majority of employees will be provided with a 2% cost of living increase to their base salary. The County expects further increases in personnel costs resulting from health care and retirement benefits.

## ACKNOWLEDGMENTS

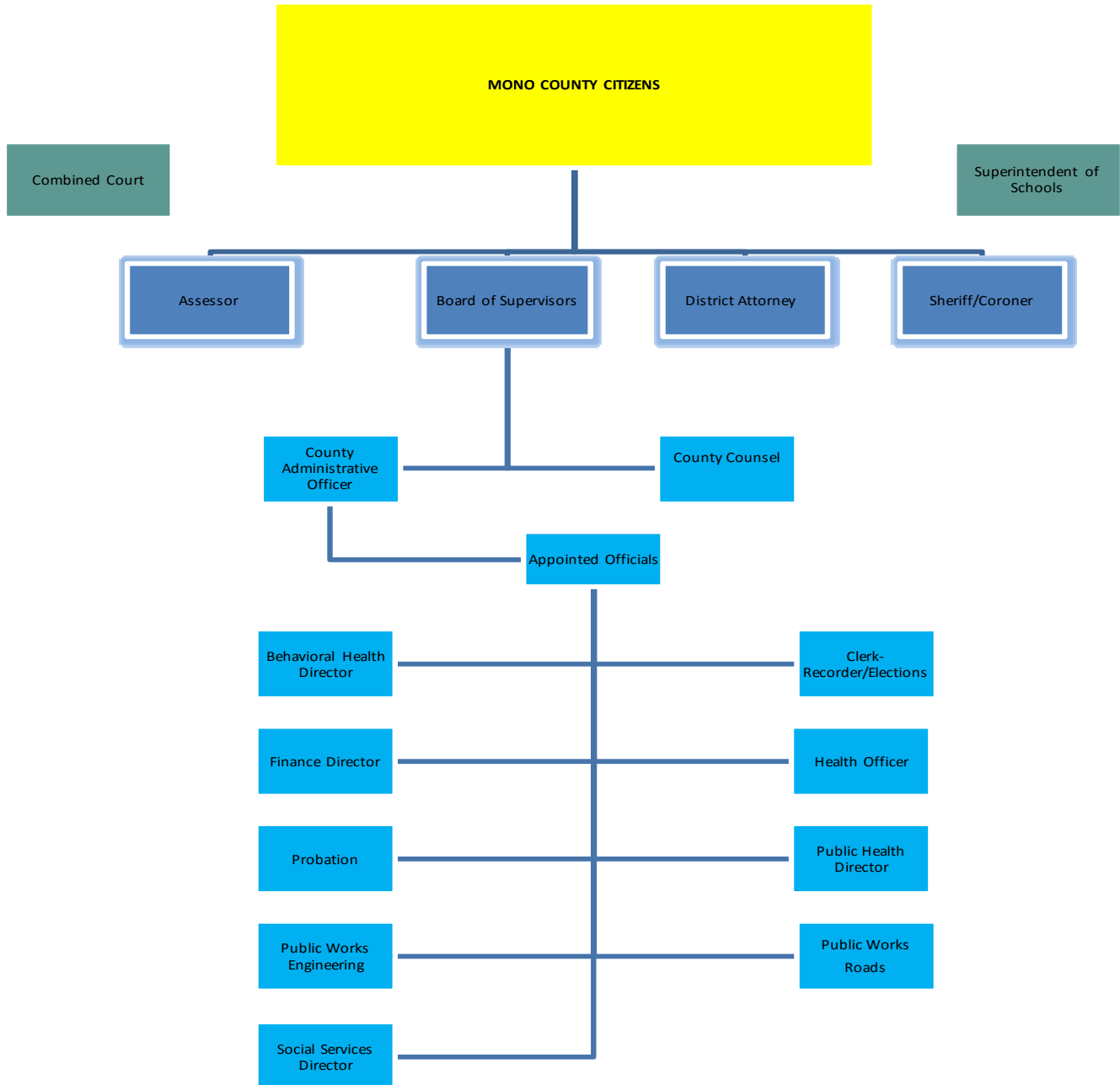
The preparation of this CAFR was achieved through the combined efforts of numerous individuals. We are especially grateful to the Finance Department staff for their outstanding efforts and many hours, which helped us further our objectives of timely and accurate financial reporting. We would also like 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 22nd day of March, 2017,



JANET DUTCHER, CPA, CGFM  
Finance Director  
County of Mono

# Mono County Organization Chart Elected and Appointed Officials



**COUNTY OF MONO**  
**DIRECTORY OF PUBLIC OFFICIALS**  
March 8, 2017

DEPARTMENT	DEPARTMENT OFFICIAL
<b>ELECTED OFFICIALS</b>	
Assessor	Barry Beck
Board of Supervisors	
District #1	Larry Johnston, Vice-Chair
District #2	Fred Stump
District #3	Bob Gardner
District #4	John Peters
District #5	Stacey Coreless, Chair
District Attorney	Tim Kendall
Sheriff- Coroner	Ingrid Braun
Combined Court	Stan Eller
Superintendent of Schools	Stacey Alder
<b>APPOINTED OFFICIALS</b>	
County Administrative Officer	Leslie Chapman
County Counsel	Stacey Simon
Behavioral Health Director	Robin Roberts
Clerk-Recorder/Clerk of the Board	Shannon Kendall
Finance Director	Janet Dutcher, CPA, CGFM
Health Officer	Richard Johnson, MD
Probation Chief	Karin Humiston
Public Health Director	Lynda Salcido
Public Works Director	Jeff Walters
Social Services Director	Kathy Peterson

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**FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono (County), California, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2016, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Honorable Members of the Board of Supervisors  
County of Mono

### **Emphasis of Matter**

#### *Prior period adjustments*

As disclosed in Note 10 to the financial statements, prior period adjustments were recorded for the correction of errors in prior year financial statements. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

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

#### *Other Information*

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

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

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 22, 2017 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Roseville, California  
March 22, 2017

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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## COUNTY OF MONO

### Management's Discussion and Analysis June 30, 2016

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, 2016. 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 \$29,841,630 at June 30, 2016 and exceeded the prior year by \$10,671,414 (55.7%), after restatement of the 2015 balance primarily for the understatement of the net pension liability.
- The County's overall assets exceeded its liabilities at the close of the most recent fiscal year by \$29,841,630 (net position). Of this amount, \$43,407,690 is invested in Capital Assets net of debt; \$19,437,290 is restricted for various programs; and (\$33,003,350) is unrestricted for governmental activities. The unrestricted deficit is due to the implementation of GASB 68 and the required reporting of the net pension liability.
- As of June 30, 2016, the County's governmental funds reported combined ending fund balances of \$27,858,013, an increase of \$9,680,900, or 53.3%, in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental type funds was \$3,919,848, or 8.1% of total general government expenditures, a 16.2% decrease in unassigned fund balance from last year.
- Total long-term liabilities in the Solid Waste enterprise fund decreased by \$207,958 during the fiscal year. Closure/post closure costs accounted for \$143,107 of this decrease. The net pension liability is included and increased by \$156,268 from the prior fiscal year.
- In September 2010 and September 2011, the Board of Supervisors authorized interest free inter-fund loans from General Reserves to the Solid Waste Enterprise fund totaling \$1,950,000 to be repaid over 10 years (final payments due 2021 and 2022). The Solid Waste enterprise fund has been making the payments as scheduled and the balance owing to the General Fund is now \$855,000 and is reflected in Internal Balances.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. Required supplementary information is included in addition to the basic financial statements.

#### Government-Wide Financial Statements

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

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

## COUNTY OF MONO

### Management's Discussion and Analysis June 30, 2016

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

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

#### Fund Financial Statements

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented, for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 255 individual funds, including 186 fiduciary funds, organized according to type (governmental, fiduciary, or proprietary). On the financial statements for governmental funds, information is presented separately for five major funds: General Fund, the Road Fund, the Realignment Fund, the Mental Health Services Act Fund, and the Round Fire Fund. Data from the other non-major governmental funds are aggregated into a single column. However, data for each of these non-major governmental funds is provided in the combining statements located in the Other Supplementary Information section of this report.

The County adopts an annual appropriated budget for its General Fund and most special revenue funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

**Proprietary funds** provide the same type of information as the government-wide financial statements, only in more detail. The County maintains two different types of proprietary funds: enterprise funds and internal service funds.

## COUNTY OF MONO

### Management's Discussion and Analysis June 30, 2016

Enterprise funds are included in the government-wide financial statements as business-type. The County uses enterprise funds to account for its solid waste program, airport, cemetery and campground funds.

Internal service funds are included in the government-wide financial statements under governmental activities as they predominantly benefit governmental rather than business-type functions. These funds are used to accumulate and allocate costs internally among the County's various internal functions. The County uses internal service funds to account for its motor pool, copier pool, insurance pool, and tech refresh pool.

Proprietary fund statements provide separate information for solid waste and airport, major enterprise funds. The non-major enterprise funds, cemetery and campground are aggregated into a single column. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the non-major enterprise funds and all of the internal service funds is provided in the form of combining statements elsewhere in this report.

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

#### Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information (RSI) that includes budgetary comparisons for the General Fund and the major special revenue funds. The schedule of changes in net pension liability, schedule of the County's retirement plan contributions and schedule of OPEB funding progress are also presented as RSI.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, internal service funds, and non-major component units are presented immediately following the required supplementary information.

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

COUNTY OF MONO

Management’s Discussion and Analysis  
June 30, 2016

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	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 44,993,534	\$ 35,597,732	\$ 4,861,884	\$ 4,014,141	\$ 49,855,418	\$ 39,611,873
Capital assets	37,058,137	37,457,469	6,416,220	6,694,009	43,474,357	44,151,478
Total Assets	<u>82,051,671</u>	<u>73,055,201</u>	<u>11,278,104</u>	<u>10,708,150</u>	<u>93,329,775</u>	<u>83,763,351</u>
Deferred outflows of resources						
Deferred pensions	3,901,710	3,721,083	59,015	60,641	3,960,725	3,781,724
Current and other liabilities	7,388,554	6,651,892	223,416	136,011	7,611,970	6,787,903
Long term liabilities	45,077,438	40,461,535	10,347,379	10,555,337	55,424,817	51,016,872
Total Liabilities	<u>52,465,992</u>	<u>47,113,427</u>	<u>10,570,795</u>	<u>10,691,348</u>	<u>63,036,787</u>	<u>57,804,775</u>
Deferred inflows of resources						
Deferred pensions	4,352,742	7,659,538	59,341	119,269	4,412,083	7,778,807
Net investment in capital assets	37,058,137	37,457,469	6,349,553	6,627,342	43,407,690	44,084,811
Restricted	19,407,068	16,168,103	30,222	30,222	19,437,290	16,198,325
Unrestricted	(27,330,558)	(31,622,253)	(5,672,792)	(6,699,390)	(33,003,350)	(38,321,643)
Total Net Position	<u>\$ 29,134,647</u>	<u>\$ 22,003,319</u>	<u>\$ 706,983</u>	<u>\$ (41,826)</u>	<u>\$ 29,841,630</u>	<u>\$ 21,961,493</u>

The County’s net position was \$29,841,630 as of June 30, 2016, an increase of \$10,671,414, or 55.7%, during the fiscal year, after restatement of the 2015 balance primarily for understatement of the net pension liability, as described in the following paragraphs.

*Investment in capital assets net of related debt* reflects the County’s investment in capital assets (i.e. its land, structures and improvements, infrastructure and equipment). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The only capital related debt at this time is found in the Solid Waste program. This original \$500,000 interest free loan will be paid off completely during the 2016-17 fiscal year.

*Restricted net position* represents resources that are subject to external restrictions on how they may be used. The County’s restricted net position of \$19,437,290 or 65.1% of total net position is comprised of the following resources:

- Road projects – 5.2% of total net position
- Health and social services –24% of total net position
- County service areas –7.5% of total net position
- Community development – 2.6% of total net position
- Grant programs –19.1% of total net position
- General county programs – 6.7% of total net position
- Endowment – 0.1% of total net position

During the fiscal year ended June 30, 2016, restricted net position increased \$3,238,965 or 20%.

*Unrestricted net position* (deficit) is (\$33,003,350) or (110.6%) of total net position. The majority of the deficit is due to financial reporting for the *net pension liability*.

COUNTY OF MONO

Management’s Discussion and Analysis  
June 30, 2016

The following table presents the activities that accounted for the changes in net position for governmental and business-type activities. The Primary Government (Governmental and Business-type activities) increased net position by \$10,671,414, or 55.7%, to \$29,841,630 for the year ended June 30, 2016, after restatement of the 2015 balance for the net pension liability.

Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Program revenues:</b>						
Fees, Fines & Charges for Services	\$ 6,999,158	\$ 7,106,835	\$ 2,885,906	\$ 2,962,429	\$ 9,885,064	\$ 10,069,264
Operating grants	21,422,359	27,527,859	40,000	30,000	21,462,359	27,557,859
Capital grants	4,054,304	157,241	22,884	30,011	4,077,188	187,252
<b>General revenues:</b>						
Property taxes	19,992,544	18,653,314	--	--	19,992,544	18,653,314
Sales and use taxes	643,086	511,011	--	--	643,086	511,011
Other taxes	3,058,934	2,751,260	--	--	3,058,934	2,751,260
Other revenue	--	113,063	--	52,021	--	165,084
Interest/Investment earnings	190,778	199,428	43,356	36,993	234,134	236,421
Total Revenues	56,361,163	57,020,011	2,992,146	3,111,454	59,353,309	60,131,465
<b>Expenses:</b>						
General government	8,527,686	9,495,667	--	--	8,527,686	9,495,667
Public protection	17,026,030	15,022,593	--	--	17,026,030	15,022,593
Public ways and facilities	7,655,712	9,115,279	--	--	7,655,712	9,115,279
Health and Sanitation	8,564,376	8,638,229	--	--	8,564,376	8,638,229
Public assistance	4,407,906	4,280,862	--	--	4,407,906	4,280,862
Education	39,784	39,164	--	--	39,784	39,164
Culture and recreation	104,588	110,690	--	--	104,588	110,690
Interest and fiscal charges	112,476	138,475	--	--	112,476	138,475
Solid Waste Landfill	--	--	1,778,162	2,018,282	1,778,162	2,018,282
Airport	--	--	426,882	509,576	426,882	509,576
Campgrounds	--	--	22,590	45,894	22,590	45,894
Cemeteries	--	--	15,703	3,017	15,703	3,017
Total Expenses	46,438,558	46,840,959	2,243,337	2,576,769	48,681,895	49,417,728
Change in net position before transfers	9,922,605	10,179,052	748,809	534,685	10,671,414	10,713,737
Transfers	--	(2,000)	--	2,000	--	--
Change in net position	9,922,605	10,177,052	748,809	536,685	10,671,414	10,713,737
Net position - beginning	22,003,319	53,743,253	(41,826)	(115,299)	21,961,493	53,627,954
Prior period adjustment	(2,791,277)	(41,916,986)	--	(463,212)	(2,791,277)	(42,380,198)
Net position - beginning, as restated	19,212,042	11,826,267	(41,826)	(578,511)	19,170,216	11,247,756
Net position, ending	\$ 29,134,647	\$ 22,003,319	\$ 706,983	\$ (41,826)	\$ 29,841,630	\$ 21,961,493

Analysis of Governmental Activities

Governmental Activities increased the County’s net position by \$9,922,605 before transfers, a decrease of \$254,447 over the prior year, accounting for 93% of the County’s total increase in net position. Business-type activities attributed to the increase in net position by \$748,809, an increase of \$212,124 over the prior year, and accounts for the remaining 7% of the County’s total increase in net position.

Revenues: Revenues for the County’s governmental activities had an overall decrease from the prior year of \$658,848, or 1.2%, to \$56,361,163. 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 \$2,316,114, or 6.7%, from the prior year to \$32,475,821, with the majority of the reduction attributable to operating grants. Operating grants include grants such as that of the Road fund which received less grant funding for the fiscal year ended June 30, 2016 as compared to the prior fiscal year. Charges for services also had a decrease which can be related to a reduction in services, reduced property tax late payment fines and fees, and general administrative service cost reimbursement.



## COUNTY OF MONO

### Management's Discussion and Analysis June 30, 2016

*General Revenues* include property taxes, sales and use taxes, other taxes/revenues, and interest/investment earnings. General revenues increased by \$1,657,266, or 7.5%, from the prior year to \$23,885,342. The increase is primarily due to increased property tax receipts and transient occupancy tax, both attributable to a recovering economy.

Expenses: Governmental activities had a decrease in total expenses of \$402,401, or 0.9%.

#### **Analysis of Business-Type Activities**

Business-type activities change in net position increased by \$212,124, or 39.5%, to \$748,809 for the year end June 30, 2016, accounting for 7% of the County's total increase in net position.

Revenues for the County's Business-Type Activities had a small decrease from the prior year of \$119,308 before transfers, or 3.8%, to \$2,992,146. Expenses decreased as well over the prior year by \$333,432, or 12.9%, to \$2,243,337.

### **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

#### **Governmental funds**

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

At June 30, 2016, the County's governmental funds reported combined ending fund balances of \$27,858,013, an increase of \$9,702,662, or 53.4%, in comparison with the prior year (for more information see Note 9 – Net Position/Fund Balances). The components of fund balance are as follows:

- Nonspendable fund balance, \$1,296,791, consists of amounts that are not spendable in form or are legally or contractually required to be maintained intact and consists of:
  - Advances - \$855,000
  - Prepaid expenses - \$77,532
  - Inventories - \$364,259
- Restricted fund balance, \$17,033,022, consists of amounts with constraints put on their use by externally imposed creditors, grantors, laws, regulations and enabling legislation and consist of amounts restricted to:
  - Road projects - \$1,173,598
  - Health and social services - \$7,144,236
  - County service areas - \$2,243,991
  - Community development - \$762,013
  - Grant programs - \$5,709,184
- Committed fund balance, \$540,656, consists of amounts that have been committed to specific purposes by the Board of Supervisors and consists of amounts committed to:
  - Disaster assistance (Round Fire) - \$540,656

## COUNTY OF MONO

### Management's Discussion and Analysis June 30, 2016

- Assigned fund balance, \$5,067,696, represents amounts intended for use as determined by the Board of Supervisors and consists of amounts assigned to:
  - Eliminate projected FY 16/17 budgetary deficit - \$4,567,500
  - Capital projects - \$359,706
  - Tourism - \$117,377
  - Conway Ranch - \$23,113
- Unassigned fund balance, \$3,919,848, represents the residual classification for the General Fund and negative amounts from other governmental funds, if any.

Unassigned fund balance represents approximately 14.1% (a decrease over last year) of the total governmental fund balance, which may be used to meet the County's ongoing obligations to citizens and creditors. The remainder of fund balance is reserved to indicate that it is not available for new spending because it: 1) reflects inventories and the amount due from other funds that are long-term in nature and does not represent spendable resources, 2) liquidates contractual commitments of the prior period, and 3) provides funds for any type of disaster. In addition, funds may not be available to meet general obligations because the terms of the revenue/funds may be restricted, committed, or assigned by Board of Supervisors or other prevailing law.

#### **General Fund**

The General Fund is the main operating fund of the County. At June 30, 2016, unassigned fund balance of the general fund was \$4,015,851 while total fund balance reached \$9,637,190. As measures of this fund's liquidity, it is useful to note that unassigned fund balance represents 14.3% of total fund expenditures, while total fund balance represents 34.3% of that same amount.

#### **Other Major Governmental Funds**

As compared with the prior year, the total fund balances of the remaining governmental funds increased by 183.9%, or \$11,803,034, to \$18,220,823 with the following significant changes:

- The Realignment Fund had a fund balance of \$4,858,907 which was all restricted. This was a \$1.83 million increase over the prior year due primarily to an increase in state revenues.
- The Mental Health Services Act Fund and the Round Fire Disaster Fund were aggregated in the Other Governmental column for the prior fiscal year but for 16/17 was included as a separate major governmental fund. The Mental Health Services Act Fund, Round fire Disaster Fund, and the Other Governmental funds had a combined total fund balance of \$11,825,325, an increase of \$7,751,041 over the prior year. The Round Fire Disaster Fund had an increase in fund balance primarily due to a receivable of approximately \$1.7 million. The Mental Health Service Act Fund had an increase in fund balance, all restricted, due to an increase in state revenues received.
- The unassigned fund balance of negative \$96,003 reflects delays in funding reimbursement for expenditure driven programs once the expenditures have been made. The general fund covers this deficit while waiting for reimbursement.

**COUNTY OF MONO**

**Management’s Discussion and Analysis  
June 30, 2016**

**Revenues:**

Revenues for governmental funds totaled \$58,249,951 for fiscal year 2015-16, which represents an increase of 4.1% from fiscal year 2014-15.

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

**Revenues Classified by Source - Governmental Funds**

Revenue sources	FY 2016		FY 2015		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Taxes	\$ 23,694,564	40.68%	\$ 21,915,585	39.18%	\$ 1,778,979	8.12%
Licenses and permits	660,820	1.13%	659,532	1.18%	1,288	0.20%
Fines, forfeitures & penalties	907,136	1.56%	836,368	1.50%	70,768	8.46%
Use of money & property	224,169	0.38%	165,637	0.30%	58,532	35.34%
Intergovernmental	27,441,774	47.11%	25,421,960	45.45%	2,019,814	7.95%
Charges for services	4,234,113	7.27%	5,841,674	10.44%	(1,607,561)	-27.52%
Other	1,087,375	1.87%	1,093,503	1.95%	(6,128)	-0.56%
Total	\$ 58,249,951	100%	\$ 55,934,259	100%	\$ 2,315,692	4.14%

- Taxes – Tax revenues include a multitude of taxes including sales taxes, transient occupancy taxes and property taxes. Mono County relies on tourism to bring in sales tax and transient occupancy taxes and while those numbers fell dramatically in past years due to the economic downturn, we have now seen an increase in these types of revenues. Tax revenues in the general fund increased by \$1,771,085, or 8.2%, over the prior fiscal year due primarily to the continued gradual recovery of the real estate market which in turn increased real estate values and therefore county property tax revenues.
- Licenses and Permits – Licenses and permits were relatively flat in Mono County with a nominal increase of \$1,288, or .2% over the prior fiscal year.
- Use of money and property – Better interest rates and higher cash balances resulted in higher earnings for 2015-16, resulting in an increase of \$58,532, or 35.3% over the prior fiscal year.
- Intergovernmental Revenues – These types of revenues increased by \$2,019,814, or 7.9%, in part due to 2011 Realignment and some programs that received growth allocations. Realignment is funded by various taxes paid to the state and allocated based on a set formula.
- Charges for services – A decrease of \$1,607,561, or 27.5%, in these types of revenues can be partly attributed to a decrease in use of services, reduced late penalties and fees on property tax revenue, and reduced general administration service fees.

**COUNTY OF MONO**

**Management’s Discussion and Analysis  
June 30, 2016**

**Expenditures:**

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

**Expenditures Classified by Function - Governmental Funds**

	FY 2016		FY 2015		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General government	\$ 9,241,315	19.12%	\$ 10,310,419	19.95%	\$ (1,069,104)	-10.37%
Public protection	17,237,927	35.66%	15,458,350	29.91%	1,779,577	11.51%
Public ways and facilities	7,102,319	14.69%	11,144,707	21.56%	(4,042,388)	-36.27%
Health and sanitation	8,999,912	18.62%	8,839,953	17.10%	159,959	1.81%
Public assistance	4,581,365	9.48%	4,348,726	8.41%	232,639	5.35%
Education	39,784	0.08%	39,164	0.08%	620	1.58%
Debt Service, Principal	647,700	1.34%	596,300	1.15%	51,400	8.62%
Debt service, Interest and other costs	115,754	0.24%	139,494	0.27%	(23,740)	-17.02%
Capital outlay	378,428	0.78%	805,922	1.56%	(427,494)	-53.04%
Total Expenditures	\$ 48,344,504	100%	\$ 51,683,035	100%	\$ (3,338,531)	-6.46%

- General government – A decrease of \$1,069,104, or 10.4%, in expenditures resulted primarily from continued budgetary constraints, negotiated furlough agreements with certain employee bargaining units and vacant positions in general government departments.
- Public protection – This expenditure group had an increase of \$1,779,577, or 11.5%, that can be primarily attributed to vacant positions being filled, negotiated retroactive pay for certain bargaining groups, and increased benefit amounts, that resulted in increased salary and benefits.
- Public ways and facilities – Many road and transportation projects are grant funded. There was a \$4,042,388, or 36.3%, decrease in public ways and facilities expenditures due primarily to a reduction in new road projects during the 2015-16 fiscal year.
- Public assistance – FY 2015-16 saw an 5.3% increase over the prior fiscal year, or \$232,639. Public assistance can fluctuate widely depending upon availability of State and Federal funding and the need in any particular year. While there are normal salary and benefit increases as in all departments, the bulk of expenditures are reflected in the needs of the community at any given time and good management practices.
- Debt service – The County refunded the PERS Side fund late in fiscal year 2012. Every year until the refunded PERS Side fund debt has been repaid there will be a shift between increased principal payments and interest payments. Principal payments will go up and interest payments will go down.

**Proprietary Funds**

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

- The total net position of County enterprise funds increased by \$748,809 in the current fiscal year to \$706,983. The solid waste enterprise fund increased their net position by \$1,120,098, decreasing their deficit net position from the prior fiscal year. The airport enterprise fund decreased their net position from the prior fiscal year by \$373,153, primarily due to capital asset depreciation.

**COUNTY OF MONO**

**Management’s Discussion and Analysis  
June 30, 2016**

- The total net position of internal service funds decreased by \$401,734 from \$3,731,847 to \$3,330,113 primarily due to changes in the insurance pool within cash balances held with fiscal agents and claims liability increases.

**General Fund Budgetary Highlights**

The Board adopted their initial budget August 18, 2015, after much hard work and public hearings. This initial adopted budget allowed for revenues of \$33,915,775 and expenditures of \$36,181,380. The gap was met through prior year fund balance and use of other financing sources. A few minor changes were made throughout the year and a mid-year budget review occurred in February 2016 that resulted in an increase of \$135,502 in revenues offset by an increase of \$135,502 in expenditures causing no change to fund balance.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County’s investment in capital assets for its Governmental Activities, as of June 30, 2016, totals \$37,058,137 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, infrastructure and construction in progress. The total decrease in the County’s governmental net investment in capital assets for the current period was \$399,332, or 1.1% (net of accumulated depreciation). Current depreciation for governmental type funds is \$3,280,030. Business-type function assets saw a decrease of \$277,789, or 4.1%. Business-type activities total \$330,589 in current year depreciation and total assets net of depreciation is \$6,416,220.

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, 2016, total CIP decreased by \$2,194,218, consisting of \$2,707,432 in transfers due to project completion and transfers/disposals and \$513,214 in CIP additions due to new projects. More detailed discussion can be found in Note 4 in the Notes to the Financial Statements section in this report.

**Capital Assets (Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2015	2014
Land	\$ 6,793,617	\$ 6,793,617	\$ 286,135	\$ 233,335	\$ 7,079,752	\$ 7,026,952
Construction in progress	1,976,976	4,171,194	--	--	1,976,976	4,171,194
Infrastructure	93,754,058	89,814,386	--	--	93,754,058	89,814,386
Structures & improvements	18,577,483	18,100,383	7,730,944	7,730,944	26,308,427	25,831,327
Equipment	17,275,185	17,322,582	1,532,463	1,532,463	18,807,648	18,855,045
Intangibles	1,148,577	1,148,577	--	--	1,148,577	1,148,577
Accumulated Depreciation	(102,467,759)	(99,893,270)	(3,133,322)	(2,802,733)	(105,601,081)	(102,696,003)
Total	\$ 37,058,137	\$ 37,457,469	\$ 6,416,220	\$ 6,694,009	\$ 43,474,357	\$ 44,151,478

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, 2016**

**Debt Administration**

At June 30, 2016, the County Governmental activities had total long-term liabilities outstanding of \$45,077,438:

**Long Term Liabilities**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Pension obligation bonds	\$ 2,161,600	\$ 2,809,300	\$ --	\$ --	\$ 2,161,600	\$ 2,809,300
Compensated absences	3,192,000	3,084,923	78,237	84,756	3,270,237	3,169,679
Net pension liability	38,065,504	35,522,088	767,312	611,044	38,832,816	36,133,132
Claims liability	1,658,334	1,383,097	--	--	1,658,334	1,383,097
Refunded certificates of participator	--	--	2,406,000	2,620,600	2,406,000	2,620,600
Loan payable	--	--	66,667	66,667	66,667	66,667
Landfill postclosure cost	--	--	7,029,163	7,172,270	7,029,163	7,172,270
<b>Total</b>	<b>\$ 45,077,438</b>	<b>\$ 42,799,408</b>	<b>\$ 10,347,379</b>	<b>\$ 10,555,337</b>	<b>\$ 55,424,817</b>	<b>\$ 53,354,745</b>

\* The 2015 balance of net pension liability for governmental activities has been restated. See Note 10 for further information.

Total long-term liabilities increased by \$2,070,072, or 3.9%, during the fiscal year ended June 30, 2016 largely in part to adjustments in net pension liability. Claims liability also increased by \$275,237, or 19.9%, over the prior fiscal year.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGET**

- The County’s Net Position increased by \$10,671,414, after restatement of the 2015 balance for net pension liability, as County revenues exceeded expenses.
- The unemployment rate for Mono County annualized for 2015 was 5.3% and for 2016 was 4.9%. The State’s average unemployment rate for 2016 was 5.4%. The unemployment rate for Mono County dropped by .4% when compared to 6.2% for 2015. 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 after years of decline. New construction is still slow and the Assessor continues to monitor Prop 8 values. There should be fewer decreases and slow re-growth as defaulted property is resold and property tax appeals are settled and as the economy as a whole within the state and nation improves. Total assessed valuations in Mono County increased 2.6% from the 2015 to the 2016 total roll value.
- Continuing from the 2015-16 budget, MOU negotiations resulted in a slight increase in employee participation in health benefits as well as salary freezes and furloughs to contain costs. Furloughs for employees will sunset July 1, 2016.
- The 2016-17 budget will also incorporate a reduction in post-employee benefit costs. As this liability reduces each year, so does the amount needed to budget to cover the required contribution. The employer payment of the PERS unfunded liability, however, is an increase to be considered in 2016-17. In addition to the normal cost rate that will be going up an average of 1% for each employee group, the lump sum payment due for the unfunded liability for 2016-17 is \$688,800.
- Road Funding for 2016-17 is expected to continue to encounter declining transportation related revenues and increasing road maintenance needs. A General Fund subsidy of \$850,000 to the County’s Road Fund is budgeted for 2016-17 as a way to counter the shortfall.
- For revenue, transient occupancy tax (TOT) reached an all-time high of over \$3 million for the fiscal year ended June 30, 2016 due to tourism, a major economic industry in Mono County. Sales tax is looking strong and collections are estimated to increase 3% annually through 2018. The cost of living adjustment for property taxes effective 1-1-2017 is set at 2% creating cautious optimism for the future.

These factors plus others were considered in preparing the County’s budget for the 2016-17 fiscal year.

## COUNTY OF MONO

### Management's Discussion and Analysis June 30, 2016

The 2016-17 adopted budget is sufficient to:

- Provide core services and programs while avoiding significant reductions to other programs and services;
- Restore MCPEA salaries after two years of furloughs, include 2% cost of living adjustment as of 1-1-2017, and restore step increases;
- Allocate an amount of \$256,909 to the General Fund Reserves to continue towards funding the policy minimum as well as \$1,117,516 allocated to the Economic Stabilization Fund to fund future personnel actions and/or other unfunded projects;
- Provide for contingencies in the adopted amount of \$383,390;
- Continue funding the County Emergency Medical Services without decreasing service levels;
- Maintain Mono County's commitment to the Senior Services Program; and
- Partially fund the gap caused by a reduction in Highway User Tax for roads and provide minimal funding for road maintenance and repairs in the contribution amount to the Road Fund in the amount of \$850,000.

#### REQUESTS FOR INFORMATION

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

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

**BASIC FINANCIAL STATEMENTS  
GOVERNMENT WIDE FINANCIAL STATEMENTS**



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# COUNTY OF MONO

## Statement of Net Position

June 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
Cash and investments	\$ 28,563,911	\$ 2,294,297	\$ 30,858,208
Cash with fiscal agent	62,557	74,430	136,987
Restricted cash	-	3,041,508	3,041,508
Accounts receivable	1,145,005	288,495	1,433,500
Due from other governments	6,229,547	16,042	6,245,589
Taxes receivable	373,354	-	373,354
Deposits with others	2,894,060	-	2,894,060
Prepaid expense	77,532	-	77,532
Inventories	364,259	2,112	366,371
Other assets - Other Post Employment Benefits	4,428,309	-	4,428,309
Internal balances	855,000	(855,000)	-
Capital assets:			
Nondepreciable	8,770,593	286,135	9,056,728
Depreciable, net	28,287,544	6,130,085	34,417,629
Total Assets	<u>82,051,671</u>	<u>11,278,104</u>	<u>93,329,775</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	3,901,710	59,015	3,960,725
<b>LIABILITIES</b>			
Accounts payable	3,117,100	148,320	3,265,420
Salaries and benefits payable	2,903,501	56,359	2,959,860
Interest payable	7,751	18,737	26,488
Deposits from others	800	-	800
Unearned revenue	1,359,402	-	1,359,402
Long-term liabilities:			
Portion due or payable within one year	3,787,348	318,017	4,105,365
Portion due or payable after one year	41,290,090	10,029,362	51,319,452
Total Liabilities	<u>52,465,992</u>	<u>10,570,795</u>	<u>63,036,787</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	4,352,742	59,341	4,412,083
<b>NET POSITION</b>			
Net investment in capital assets	37,058,137	6,349,553	43,407,690
Restricted for:			
Road projects	1,536,591	-	1,536,591
Health and Social Services	7,164,607	-	7,164,607
County Service Areas	2,243,991	-	2,243,991
Community Development	762,013	-	762,013
Grant Programs	5,709,262	-	5,709,262
General County Programs	1,990,604	-	1,990,604
Endowment	-	30,222	30,222
Unrestricted	(27,330,558)	(5,672,792)	(33,003,350)
Total Net Position	<u>\$ 29,134,647</u>	<u>\$ 706,983</u>	<u>\$ 29,841,630</u>

See accompanying notes to the basic financial statements.

# COUNTY OF MONO

## Statement of Activities

For the Year Ended June 30, 2016

FUNCTION / PROGRAM ACTIVITIES	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities:				
General government	\$ 8,527,686	\$ 2,604,571	\$ 3,251,597	\$ -
Public protection	17,026,030	1,715,559	5,540,719	-
Public ways and facilities	7,655,712	524,684	1,020,857	4,054,304
Health and sanitation	8,564,376	2,015,266	6,219,790	-
Public assistance	4,407,906	139,078	5,388,489	-
Education	39,784	-	907	-
Recreation and culture	104,588	-	-	-
Interest on long-term debt	112,476	-	-	-
<b>Total Governmental Activities</b>	<b>46,438,558</b>	<b>6,999,158</b>	<b>21,422,359</b>	<b>4,054,304</b>
<b>Business-Type Activities</b>				
Solid Waste	1,778,162	2,837,439	20,000	-
Airport	426,882	9,021	20,000	22,884
Campgrounds	22,590	39,376	-	-
Cemeteries	15,703	70	-	-
<b>Total Business-type Activities</b>	<b>2,243,337</b>	<b>2,885,906</b>	<b>40,000</b>	<b>22,884</b>
<b>Total Primary Government</b>	<b>\$ 48,681,895</b>	<b>\$ 9,885,064</b>	<b>\$ 21,462,359</b>	<b>\$ 4,077,188</b>

### GENERAL REVENUES AND TRANSFERS

#### Taxes:

- Property
- Sales and use
- Transient occupancy
- Unrestricted investment earnings
- Total General Revenues

### CHANGES IN NET POSITION

Net Position - Beginning of Year, restated

### NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and  
Changes in Net Position

Primary Government		
Governmental Activities	Business- Type Activities	Total
\$ (2,671,518)	\$ -	\$ (2,671,518)
(9,769,752)	-	(9,769,752)
(2,055,867)	-	(2,055,867)
(329,320)	-	(329,320)
1,119,661	-	1,119,661
(38,877)	-	(38,877)
(104,588)	-	(104,588)
(112,476)	-	(112,476)
(13,962,737)	-	(13,962,737)
-	1,079,277	1,079,277
-	(374,977)	(374,977)
-	16,786	16,786
-	(15,633)	(15,633)
-	705,453	705,453
(13,962,737)	705,453	(13,257,284)
19,992,544	-	19,992,544
643,086	-	643,086
3,058,934	-	3,058,934
190,778	43,356	234,134
23,885,342	43,356	23,928,698
9,922,605	748,809	10,671,414
19,212,042	(41,826)	19,170,216
\$ 29,134,647	\$ 706,983	\$ 29,841,630

**FUNCTION / PROGRAM ACTIVITIES**

Primary Government

Governmental Activities:

General government  
Public protection  
Public ways and facilities  
Health and sanitation  
Public assistance  
Education  
Recreation and culture  
Interest on long-term debt  
Total Governmental Activities

Business-Type Activities

Solid Waste  
Airport  
Campgrounds  
Cemeteries  
Total Business-type Activities

Total Primary Government

**GENERAL REVENUES AND TRANSFERS**

Taxes:

Property  
Sales and use  
Transient occupancy  
Unrestricted investment earnings  
Total General Revenues

**CHANGES IN NET POSITION**

Net Position - Beginning of Year, restated

**NET POSITION, END OF YEAR**

See accompanying notes to the basic financial statements.

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**BASIC FINANCIAL STATEMENTS  
FUND FINANCIAL STATEMENTS**

# COUNTY OF MONO

Balance Sheet

Governmental Funds

June 30, 2016

	<u>General</u>	<u>Road</u>	<u>Realignment</u>	<u>Mental Health Services Act</u>	<u>Round Fire</u>
<b>ASSETS</b>					
Cash and investments	\$ 10,010,528	\$ 1,002,471	\$ 4,403,642	\$ 4,747,087	\$ 565,174
Accounts receivable	1,088,632	8,300	-	-	-
Due from other governments	2,471,074	333,984	455,265	222,817	1,718,615
Taxes receivable	373,354	-	-	-	-
Due from other funds	9,268	51,896	-	-	-
Advances to other funds	855,000	-	-	-	-
Prepaid expenses	57,083	-	-	-	-
Inventories	1,266	362,993	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 14,866,205</u>	<u>\$ 1,759,644</u>	<u>\$ 4,858,907</u>	<u>\$ 4,969,904</u>	<u>\$ 2,283,789</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 734,898	\$ 42,996	\$ -	\$ 6,187	\$ 1,743,133
Salaries and benefits payable	2,258,754	180,057	-	67,303	-
Due to other funds	51,896	-	-	-	-
Deposits from others	800	-	-	-	-
Unearned revenues	1,227,183	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>4,273,531</u>	<u>223,053</u>	<u>-</u>	<u>73,490</u>	<u>1,743,133</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues	955,484	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>FUND BALANCES</b>					
Nonspendable	913,349	362,993	-	-	-
Restricted	-	1,173,598	4,858,907	4,896,414	-
Committed	-	-	-	-	540,656
Assigned	4,707,990	-	-	-	-
Unassigned	4,015,851	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Fund Balances	<u>9,637,190</u>	<u>1,536,591</u>	<u>4,858,907</u>	<u>4,896,414</u>	<u>540,656</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 14,866,205</u>	<u>\$ 1,759,644</u>	<u>\$ 4,858,907</u>	<u>\$ 4,969,904</u>	<u>\$ 2,283,789</u>

See accompanying notes to the basic financial statements.

Other Governmental	Total	
<b>ASSETS</b>		
\$ 6,869,431	\$ 27,598,333	Cash and investments
48,073	1,145,005	Accounts receivable
1,027,792	6,229,547	Due from other governments
-	373,354	Taxes receivable
107,253	168,417	Due from other funds
-	855,000	Advances to other funds
20,449	77,532	Prepaid expenses
-	364,259	Inventories
<hr/>	<hr/>	
\$ 8,072,998	\$ 36,811,447	Total Assets
<hr/>	<hr/>	
<b>LIABILITIES</b>		
\$ 564,802	\$ 3,092,016	Accounts payable
376,610	2,882,724	Salaries and benefits payable
116,521	168,417	Due to other funds
-	800	Deposits from others
132,219	1,359,402	Unearned revenues
<hr/>	<hr/>	
1,190,152	7,503,359	Total Liabilities
<hr/>	<hr/>	
<b>DEFERRED INFLOWS OF RESOURCES</b>		
494,591	1,450,075	Unavailable revenues
<hr/>	<hr/>	
<b>FUND BALANCES</b>		
20,449	1,296,791	Nonspendable
6,104,103	17,033,022	Restricted
-	540,656	Committed
359,706	5,067,696	Assigned
(96,003)	3,919,848	Unassigned
<hr/>	<hr/>	
6,388,255	27,858,013	Total Fund Balances
<hr/>	<hr/>	
\$ 8,072,998	\$ 36,811,447	Total Liabilities, Deferred Inflows of Resources and Fund Balances
<hr/>	<hr/>	

See accompanying notes to the basic financial statements.



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## COUNTY OF MONO

### Reconciliation of the Balance Sheet to the Statement of Net Position

#### Governmental Funds and Activities

June 30, 2016

Fund balance - total governmental funds \$ 27,858,013

Amounts reported for governmental activities in the statement of net position are different because:

Certain amounts are not available to pay for current period expenditures and, therefore, are not reported in the governmental funds.

Other post employment benefit asset	4,428,309
Deferred outflow amounts related to pensions	3,870,078
Deferred inflow amounts related to pensions	(4,334,316)

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds

35,718,628

Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.

1,450,075

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.

3,330,113

Long-term liabilities, including capital leases, are not due and payable in the current period, and therefore are not reported in the governmental funds.

Bonds payable	(2,161,600)
Compensated absences	(3,192,000)
Net pension liability	(37,824,902)
Interest payable	(7,751)

Net position of governmental activities

\$ 29,134,647

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, 2016

	General	Road	Realignment	Mental Health Services Act
<b>REVENUES</b>				
Taxes	\$ 23,495,253	\$ -	\$ -	\$ -
Licenses and permits	368,745	13,200	-	-
Fines, forfeitures and penalties	750,906	52,960	-	-
Use of money and property	105,494	(1,671)	34,502	36,794
Intergovernmental	4,773,034	6,331,023	3,782,862	1,603,078
Charges for services	3,097,371	450,138	-	-
Other revenues	129,503	7,746	-	5,706
Total Revenues	<u>32,720,306</u>	<u>6,853,396</u>	<u>3,817,364</u>	<u>1,645,578</u>
<b>EXPENDITURES</b>				
Current:				
General government	8,893,616	-	-	-
Public protection	15,370,785	-	-	-
Public ways and facilities	-	5,321,220	-	-
Health and sanitation	3,771,351	-	-	1,010,044
Public assistance	46,849	-	-	-
Education	39,784	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other related costs	-	-	-	-
Capital outlay				
Total Expenditures	<u>28,122,385</u>	<u>5,321,220</u>	<u>-</u>	<u>1,010,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,597,921</u>	<u>1,532,176</u>	<u>3,817,364</u>	<u>635,534</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,351,342	615,000	-	-
Transfers out	(2,115,831)	-	(1,986,324)	-
Total Other Financing Sources and (Uses)	<u>(764,489)</u>	<u>615,000</u>	<u>(1,986,324)</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	3,833,432	2,147,176	1,831,040	635,534
Fund Balances, Beginning of Year, restated	<u>5,803,758</u>	<u>(610,585)</u>	<u>3,027,867</u>	<u>4,260,880</u>
<b>FUND BALANCE, END OF THE YEAR</b>	<u>\$ 9,637,190</u>	<u>\$ 1,536,591</u>	<u>\$ 4,858,907</u>	<u>\$ 4,896,414</u>

See accompanying notes to the basic financial statements.

Round Fire	Other Governmental	Total	
<b>REVENUES</b>			
\$ -	\$ 199,311	\$ 23,694,564	Taxes
-	278,875	660,820	Licenses and permits
-	103,270	907,136	Fines, forfeitures and penalties
3,582	45,468	224,169	Use of money and property
1,788,540	9,163,237	27,441,774	Intergovernmental
-	686,604	4,234,113	Charges for services
170,312	774,108	1,087,375	Other revenues
<u>1,962,434</u>	<u>11,250,873</u>	<u>58,249,951</u>	Total Revenues
<b>EXPENDITURES</b>			
Current:			
-	347,699	9,241,315	General government
-	1,867,142	17,237,927	Public protection
1,781,099	-	7,102,319	Public ways and facilities
-	4,218,517	8,999,912	Health and sanitation
-	4,534,516	4,581,365	Public assistance
-	-	39,784	Education
Debt service:			
-	647,700	647,700	Principal
-	115,754	115,754	Interest and other related costs
-	378,428	378,428	Capital outlay
<u>1,781,099</u>	<u>12,109,756</u>	<u>48,344,504</u>	Total Expenditures
Excess (Deficiency) of Revenues Over			
<u>181,335</u>	<u>(858,883)</u>	<u>9,905,447</u>	(Under) Expenditures
<b>OTHER FINANCING SOURCES (USES)</b>			
-	2,449,830	4,416,172	Transfers in
-	(538,564)	(4,640,719)	Transfers out
-	<u>1,911,266</u>	<u>(224,547)</u>	Total Other Financing Sources and (Uses)
181,335	1,052,383	9,680,900	<b>NET CHANGES IN FUND BALANCES</b>
<u>359,321</u>	<u>5,335,872</u>	<u>18,177,113</u>	Fund Balances, Beginning of Year, restated
<u>\$ 540,656</u>	<u>\$ 6,388,255</u>	<u>\$ 27,858,013</u>	<b>FUND BALANCE, END OF THE YEAR</b>

See accompanying notes to the basic financial statements.

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## COUNTY OF MONO

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances to the Statement of Activities  
Governmental Funds and Activities  
For the Year Ended June 30, 2016

Net change to fund balances - total governmental funds		\$	9,680,900
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	2,245,449		
Less: current year depreciation	<u>(2,833,374)</u>		(587,925)
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.			
			(1,965,111)
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.			
			3,212,298
Long-term debt proceeds provide current resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			
Principal repayments			647,700
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	(107,077)		
Change in accrued interest	<u>3,278</u>		(103,799)
Other post employment benefits are reported as an expenditure when contributions are made in the governmental funds, but are deferred outflows for contributions made in excess of required amounts.			
			1,116,365
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			
			(1,676,089)
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>(401,734)</u>
Change in net position of governmental activities		\$	<u>9,922,605</u>

See accompanying notes to the basic financial statements.

# COUNTY OF MONO

## Statement of Fund Net Position

### Proprietary Funds

June 30, 2016

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>ASSETS</b>					
Current Assets:					
Cash and investments	\$ 2,009,458	\$ 203,022	\$ 81,817	\$ 2,294,297	\$ 965,578
Cash with fiscal agent	74,430	-	-	74,430	62,557
Accounts receivable	288,040	-	455	288,495	-
Due from other governments	16,042	-	-	16,042	-
Deposits with others	-	-	-	-	2,894,060
Inventory	-	2,112	-	2,112	-
Total Current Assets	<u>2,387,970</u>	<u>205,134</u>	<u>82,272</u>	<u>2,675,376</u>	<u>3,922,195</u>
Noncurrent Assets:					
Restricted cash in Treasury	3,041,508	-	-	3,041,508	-
Capital assets:					
Non-depreciable	52,800	233,335	-	286,135	-
Depreciable, net	827,011	5,303,074	-	6,130,085	1,339,509
Total Noncurrent Assets	<u>3,921,319</u>	<u>5,536,409</u>	<u>-</u>	<u>9,457,728</u>	<u>1,339,509</u>
Total Assets	<u>6,309,289</u>	<u>5,741,543</u>	<u>82,272</u>	<u>12,133,104</u>	<u>5,261,704</u>
<b>DEFERRED OUTFLOWS</b>					
Deferred amounts related to pensions	59,015	-	-	59,015	31,632
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	105,332	41,433	1,555	148,320	25,084
Salaries and benefits payable	56,359	-	-	56,359	20,777
Interest payable	18,737	-	-	18,737	-
Advances from other funds	195,000	-	-	195,000	-
Refunded certificates of participation	223,300	-	-	223,300	-
Loan payable	66,667	-	-	66,667	-
Compensated absences	28,050	-	-	28,050	-
Claims liability	-	-	-	-	1,658,334
Total Current Liabilities	<u>693,445</u>	<u>41,433</u>	<u>1,555</u>	<u>736,433</u>	<u>1,704,195</u>
Noncurrent Liabilities:					
Advances from other funds	660,000	-	-	660,000	-
Refunded certificates of participation	2,182,700	-	-	2,182,700	-
Compensated absences	50,187	-	-	50,187	-
Closure and post closure liability	7,029,163	-	-	7,029,163	-
Net pension liability	767,312	-	-	767,312	240,602
Total Noncurrent Liabilities	<u>10,689,362</u>	<u>-</u>	<u>-</u>	<u>10,689,362</u>	<u>240,602</u>
Total Liabilities	<u>11,382,807</u>	<u>41,433</u>	<u>1,555</u>	<u>11,425,795</u>	<u>1,944,797</u>
<b>DEFERRED INFLOWS</b>					
Deferred amounts related to pensions	59,341	-	-	59,341	18,426
<b>NET POSITION</b>					
Net investment in capital assets	813,144	5,536,409	-	6,349,553	1,339,509
Restricted	-	-	30,222	30,222	-
Unrestricted	(5,886,988)	163,701	50,495	(5,672,792)	1,990,604
Total Net Position	<u>\$ (5,073,844)</u>	<u>\$ 5,700,110</u>	<u>\$ 80,717</u>	<u>\$ 706,983</u>	<u>\$ 3,330,113</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, 2016

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>OPERATING REVENUES</b>					
Charges for services	\$ 2,821,671	\$ 7,721	\$ 39,446	\$ 2,868,838	\$ 1,912,082
Total Operation Revenues	<u>2,821,671</u>	<u>7,721</u>	<u>39,446</u>	<u>2,868,838</u>	<u>1,912,082</u>
<b>OPERATING EXPENSES</b>					
Salaries and benefits	751,174	-	-	751,174	379,474
Services and supplies	1,025,029	128,936	38,293	1,192,258	1,823,096
Closure and post closure costs	(143,107)	-	-	(143,107)	-
Depreciation and amortization	32,642	297,946	-	330,588	446,657
Total Operating Expenses	<u>1,665,738</u>	<u>426,882</u>	<u>38,293</u>	<u>2,130,913</u>	<u>2,649,227</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,155,933</u>	<u>(419,161)</u>	<u>1,153</u>	<u>737,925</u>	<u>(737,145)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	40,821	3,124	711	44,656	27,159
interest expense	(112,424)	-	-	(112,424)	-
Operating grants	20,000	20,000	-	40,000	-
Miscellaneous	15,768	-	-	15,768	52,153
Gain (loss) on sale of capital assets	-	-	-	-	31,552
Total Non-Operating Revenues (Expenses)	<u>(35,835)</u>	<u>23,124</u>	<u>711</u>	<u>(12,000)</u>	<u>110,864</u>
Income (Loss) Before Capital Contributions and Transfers	1,120,098	(396,037)	1,864	725,925	(626,281)
Capital contributions	-	22,884	-	22,884	-
Transfers in	-	-	-	-	224,547
<b>CHANGE IN NET POSITION</b>	<u>1,120,098</u>	<u>(373,153)</u>	<u>1,864</u>	<u>748,809</u>	<u>(401,734)</u>
Net Position, Beginning of Year, restated	<u>(6,193,942)</u>	<u>6,073,263</u>	<u>78,853</u>	<u>(41,826)</u>	<u>3,731,847</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ (5,073,844)</u>	<u>\$ 5,700,110</u>	<u>\$ 80,717</u>	<u>\$ 706,983</u>	<u>\$ 3,330,113</u>

See accompanying notes to the basic financial statements.



# COUNTY OF MONO

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended June 30, 2016

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash receipts from customers	\$ 2,856,958	\$ 7,692	\$ 38,991	\$ 2,903,641	\$ -
Cash receipts from internal fund services provided	-	-	-	-	1,650,854
Cash paid to employees for services	(654,308)	-	-	(654,308)	(261,121)
Cash paid to suppliers for goods and services	(982,349)	(88,069)	(39,754)	(1,110,172)	(1,382,794)
Net Cash Provided (Used) by Operating Activities	<u>1,220,301</u>	<u>(80,377)</u>	<u>(763)</u>	<u>1,139,161</u>	<u>6,939</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Payment on advances from other funds	(195,000)	-	-	(195,000)	-
Miscellaneous receipts	15,768	-	-	15,768	52,153
Operating grants	20,000	20,000	-	40,000	-
Repayment of debt not attributable to capital purposes	(214,600)	-	-	(214,600)	-
Interest paid	(112,424)	-	-	(112,424)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(486,256)</u>	<u>20,000</u>	<u>-</u>	<u>(466,256)</u>	<u>52,153</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital grants	-	22,884	-	22,884	-
Transfers in for capital asset purchases	-	-	-	-	224,547
Payments related to the acquisition of capital assets	(52,800)	-	-	(52,800)	(635,250)
Proceeds from the sale of capital assets	-	-	-	-	31,552
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(52,800)</u>	<u>22,884</u>	<u>-</u>	<u>(29,916)</u>	<u>(379,151)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest received	40,821	3,124	711	44,656	27,159
Net Cash Provided by Investing Activities	<u>40,821</u>	<u>3,124</u>	<u>711</u>	<u>44,656</u>	<u>27,159</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	722,066	(34,369)	(52)	687,645	(292,900)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>4,403,330</u>	<u>237,391</u>	<u>81,869</u>	<u>4,722,590</u>	<u>1,321,035</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 5,125,396</u>	<u>\$ 203,022</u>	<u>\$ 81,817</u>	<u>\$ 5,410,235</u>	<u>\$ 1,028,135</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Fund Net Position</b>					
Cash and investments	\$ 2,009,458	\$ 203,022	\$ 81,817	\$ 2,294,297	\$ 965,578
Cash with fiscal agent	74,430	-	-	74,430	62,557
Restricted cash in Treasury	3,041,508	-	-	3,041,508	-
<b>Total Cash and Cash Equivalents</b>	<u>\$ 5,125,396</u>	<u>\$ 203,022</u>	<u>\$ 81,817</u>	<u>\$ 5,410,235</u>	<u>\$ 1,028,135</u>

continued

See accompanying notes to the basic financial statements.

# COUNTY OF MONO

Statement of Cash Flows (continued)

Proprietary Funds

For the Year Ended June 30, 2016

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>					
Operating income (loss)	\$ 1,155,933	\$ (419,161)	\$ 1,153	\$ 737,925	\$ (737,145)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	32,642	297,947	-	330,589	446,657
Changes in assets and liabilities					
Receivables	35,287	70	(455)	34,902	-
Deposits with others	-	-	-	-	120,244
Deferred outflows	(87,249)	-	-	(87,249)	(36,379)
Accounts payable	42,680	40,867	(1,461)	82,086	(216,407)
Accrued salaries and benefits	5,419	-	-	5,419	1,317
Unearned revenue	-	(100)	-	(100)	-
Claims liability	-	-	-	-	275,237
Closure and postclosure liability	(143,107)	-	-	(143,107)	-
Liability for compensated absences	(6,519)	-	-	(6,519)	-
Net pension liability	156,268	-	-	156,268	139,903
Deferred inflows	28,947	-	-	28,947	13,512
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 1,220,301</b>	<b>\$ (80,377)</b>	<b>\$ (763)</b>	<b>\$ 1,139,161</b>	<b>\$ 6,939</b>

See accompanying notes to the basic financial statements.

# COUNTY OF MONO

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2016

	Investment Trust	Agency
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Pooled Cash and investments	\$ 38,905,824	\$ 18,871,947
	<u>                    </u>	<u>                    </u>
Total Assets	<u>38,905,824</u>	<u>18,871,947</u>
<b>LIABILITIES</b>		
Agency funds held for others	-	18,871,947
	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>-</u>	<u>18,871,947</u>
<b>NET POSITION</b>		
Net position held in trust for investment pool participants	38,905,824	-
	<u>                    </u>	<u>                    </u>
Total Net Position	<u>\$ 38,905,824</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, 2016

	Investment Trust
<b>ADDITIONS</b>	
Contributions	\$ 67,147,702
Investment income	351,276
	<hr/>
Total Additions	67,498,978
	<hr/>
<b>DEDUCTIONS</b>	
Distributions	64,862,353
	<hr/>
Total Deductions	64,862,353
	<hr/>
<b>CHANGE IN NET POSITION</b>	2,636,625
Net Position, Beginning of Year	36,269,199
	<hr/>
<b>NET POSITION, END OF THE YEAR</b>	<b>\$ 38,905,824</b>
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See accompanying notes to the basic financial statements.

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## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Mono (the County) conform to accounting principles generally accepted in the United States of America as applicable to governmental entities. The more significant of the County's accounting policies are described below.

#### A. **The Reporting Entity**

The County is a legal subdivision of the State of California whereby it can exercise the powers specified by the constitution and statutes of the State of California. The County operates under an Administrator-Board of Supervisors form of government with legislative and executive control held by an elected five member Board of Supervisors. Major services provided by the County to its citizens include public protection, public ways and facilities, health and sanitation, public assistance, education, culture and recreation, and general services. In addition, the County administers various special districts governed by the Board and provides services to other special districts governed by independent local boards. These special districts are located within the boundaries of the County and were established under various sections of the California Government Code. The County provides fiscal agent and accounting services to many of these districts.

These financial statements present the County (the primary government) and its component units, entities for which the government considers itself financially accountable under the criteria set by Governmental Accounting Standards Board (GASB) Statement No. 61, "*Financial Reporting Entity: Omnibus*". 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 30<sup>th</sup> year end.

#### Blended Component Units

There are four entities which meet the criteria of a blended component unit. These dependent entities are Community Service Districts whose Advisory Boards are governed by the Board of Supervisors. The affected districts are Community Service Area #1 – Crowley; Community Service Area #5 – Bridgeport; and Community Service Area #2 – Benton. The County of Mono Economic Development Corporation is also a blended component unit. The governing body of the Corporation is the County's governing body. The Corporation was formed to assist with financing public improvements of the County.

#### Discretely Presented Component Units

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

#### B. **Basis of Presentation**

##### *Government-Wide Financial Statements*

The statement of net position and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental

## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities 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 *Round Fire Fund* accounts for transactions related to the Round Fire disaster that occurred in 2015. It is classified as a major fund because this year's transactions are significant but it is a temporary fund that will be closed out once all transactions relating to the disaster have cleared.

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

The County reports the following major enterprise funds:

- The *Solid Waste Fund* accounts for revenues and expenses incurred in providing waste collection services at transfer stations throughout the County and waste disposal services at three County landfills. The Division oversees the permitting, monitoring and maintenance of the County's three active landfills, as well as three closed landfills. The Division also oversees and implements recycling programs throughout the County in an effort to maintain and enhance diversion efforts.
- The *Airport Fund* accounts for the operation and maintenance of the County's two airports that include Bryant Field and Lee Vining Airport. Airport operations include applying for and administering grants to complete Airport Capital Improvement Programs and administration of leases and sub-leases on airport property.

The County reports the following additional fund types:

- *Internal Service Funds* account for financing of goods or services provided by one department to other County departments on a cost reimbursement basis. Activities include the County's copier pool which purchases and maintains copy machines, technology refresh pool which accounts for the replacement of county desktop computers, laptops, servers and other technology items, self-insurance programs, and the County's motor pool which purchases and maintains vehicles.
- The *Investment Trust Fund* accounts for the assets of legally separate entities, which invest in the County Treasurer's investment pool. These entities include school districts, other special districts governed by local boards, regional boards and authorities and pass through funds for tax collections for the County's one incorporated town. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- *Agency Funds* account for assets held by the County as an agent for various individuals or other local governments. These funds are custodial in nature and do not involve measurement of results or operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

### C. Basis of Accounting

The government-wide, proprietary and investment trust fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences



## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

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.

### D. Cash and Investments

The County follows the practice of pooling cash and investments of all funds with the County Treasurer. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools* and GASB Statement No. 72, *Fair Value Measurement and Application*, investments generally are stated at fair value in the statement of net position and balance sheet and the corresponding changes in the fair value of investments are recognized in the year in which the change occurred.

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

The fair value of investments is determined annually. Interest earned on pooled investments is apportioned quarterly to certain participating funds based on each fund's respective average daily balance for that quarter with all remaining interest deposited in the County's General Fund.

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

### E. Restricted Cash and Investments

Restricted assets in the enterprise funds represent cash and investments held to finance closure and postclosure costs as required by state and federal laws and regulations.

### F. Inventory

Inventories consist of materials and supplies held for consumption and are valued at cost. Inventory consists of expendable supplies held for consumption. The cost is recorded as expenditures at the time individual inventory items are consumed. Inventories in the governmental funds are equally offset by a corresponding nonspendable fund balance amount, which indicates that inventories do not represent expendable available resources.

### G. Receivables, Unavailable Revenue and Unearned Revenue

The County uses a 60-day time period for recognizing accruals in the governmental funds. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is included. Governmental funds report unavailable revenue in connection with these receivables not considered available within the 60 day period. Governmental and enterprise funds report unearned revenue in connection with resources received, but eligibility requirements have not been satisfied.

Certain grant revenues are recognized when specific related expenditures have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenditure and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at the time of receipt, or earlier if

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

susceptible to accrual criteria is met. Cash received prior to incurrence of the related expenditure is recorded as unearned revenue.

### H. 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.

### I. Capital Assets

Capital assets include land, land improvements, buildings and improvements, machinery and equipment, infrastructure (e.g. roads, bridges, sidewalks, and similar items), and intangible assets (e.g. land easements and computer software). Assets that are purchased or constructed are reported at historical costs or at estimated historical cost is actual cost is not available. Donated capital assets are valued at their estimated acquisition value on the date of donation.

Normal maintenance and repairs are charged to operations when incurred. Betterments and major improvements that significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Capital outlays are recorded as expenditures in the governmental funds and as additions to capital assets in the proprietary and the government-wide financial statements, in accordance with the County's capitalization policy. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) in the government-wide statements and proprietary funds using the straight-line method over the lesser of the capital lease period or their estimated useful lives.

The estimated useful lives are as follows:

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

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

### J. Deferred Outflows/Inflows of Resources

The County recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position that is applicable to a future reporting period.

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

### K. Net Position/Fund Balance

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as follows:

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, the County considers restricted net position to have been depleted before unrestricted net position is applied.

In the fund financial statements, governmental funds report fund balance in the following categories based primarily on the extent to which the county is bound to honor constraints on how specific amounts can be spent:

- *Nonspendable fund balance* – Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to remain intact.
- *Restricted fund balance* – Amounts with constraints placed on their use that are externally imposed by creditors, grantors, contributors, or laws and regulations of other governments. Constraints may also be imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* – Amounts that can only be used for specific purposes determined by formal action of the Board of Supervisors and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur prior to the end of the reporting period. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned fund balance* – Amounts that are constrained by the County's intent to use resources for specific purposes. Intent can be expressed by the Board of Supervisors or by an official or body designated for that purpose. This is also the classification for residual fund balance in all governmental funds other than the General Fund.
- *Unassigned fund balance* – The residual classification for the County's General Fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if the expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes (i.e., deficit fund balance).

The Board of Supervisors establishes, modifies or rescinds fund balance commitments by passage of a resolution or an ordinance, each resulting in equally binding constraints.

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

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.

### L. 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.

### M. 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.

### N. Compensated Absences

Under the terms of union contracts, the County grants employees vacation and sick leave in varying amounts depending upon their respective bargaining unit. Vacation pay is subject to certain maximum accumulations and is payable upon termination. Sick leave may be accumulated without limitation and is payable upon termination at varying amounts depending on bargaining unit and length of service.

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

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.

### O. 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.

### P. 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.

### Q. Implementation of New Accounting Pronouncements

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, 2016:

**GASB Statement No. 72**, *Fair Value Measurement and Application*, is effective for reporting periods beginning after June 15, 2015 (FY 2015/16). The objective of this Statement is to address accounting and financial reporting issues related to fair value measurements.

**GASB Statement No. 73**, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, is effective for reporting periods beginning after June 15, 2015 (FY 2015/16). The objective of this Statement is to improve the usefulness of information about pensions included in the general-purpose external financial reports of state and local governments for making decisions and assessing accountability. This statement did not impact the County's financial statements.

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

**GASB Statement No. 76**, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, is effective for reporting periods beginning after June 15, 2015 (FY 2015/16). The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP).

### R. 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. 74**, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, is effective for reporting periods beginning after June 15, 2016. (FY 2016/17) The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.

**GASB Statement No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, is effective for fiscal years beginning after June 15, 2017. (FY 2017/18) The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

**GASB Statement No. 77**, *Tax Abatement Disclosures*, is effective for fiscal years beginning after December 15, 2015. (FY 2016/17) The objective of this Statement is to provide transparency in financial statements prepared by state and local governments in conformity with generally accepted accounting principles, provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability.

**GASB Statement No. 78**, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, is effective for reporting periods beginning after December 15, 2015. (FY 2016/17) The objective of this Statement is to address certain pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

**GASB Statement No. 79**, *Certain External Investment Pools and Pool Participants*, is effective for reporting periods beginning after June 15, 2015, except for the provisions in paragraphs 18, 19, 23–26, and 40, which are effective for reporting periods beginning after December 15, 2015. (FY 2016/17) The objective of this Statement is to address accounting and financial reporting for certain external investment pools and pool participants. It establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes.

**GASB Statement No. 80**, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, is effective for reporting periods beginning after June 15, 2016. (FY 2016/17) The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units.

**GASB Statement No. 81**, *Irrevocable Split-Interest Agreements*, is effective for reporting periods beginning after December 15, 2015. (FY 2017/18) The objective of this Statement is to improve accounting and financial reporting

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

**GASB Statement No. 82, *Pension Issues***—an amendment of GASB Statements No. 67, No. 68, and No. 73, is effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. (FY 2016/17) The objective of this Statement is to address issues regarding (1) the presentation of payroll-related measure in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

### NOTE 2: CASH AND INVESTMENTS

Total County cash and investments at June 30, 2016 were as follows:

Imprest cash	\$	770
Deposits in bank		5,256,016
		<u>5,256,786</u>
Investments:		
In Treasurer's pool		71,931,494
With fiscal agents external to the pool		14,626,194
		<u>86,557,688</u>
Total Cash and Investments	\$	<u>91,814,474</u>

Cash and investments were presented in the County's financial statements as follows:

Primary government	\$	34,036,703
Investment trust fund		38,905,824
Agency funds		18,871,947
	\$	<u>91,814,474</u>

### Investments

The County Treasurer, in accordance with investment policy guidelines and California Government Code, invests the County's cash and investments. The objectives of the policy include safety of principal, liquidity and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments permitted by the California Government Code, and the percentage of the portfolio that may be invested in certain instruments. A copy of the county investment policy is available upon request from the Mono County Treasurer at P.O Box 556, Bridgeport CA 93517-0556.

## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. The Treasury Oversight Committee has oversight for all monies deposited into the Treasury Pool. The Committee requires an annual audit to ensure the County's Investment Portfolio complies with its policy and California Government Code Section 53601.

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

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk. Not addressed in the table are investments with external agents external to the pool. A separate investment policy governs these investments.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Federal Agency Obligations	5 years	None	None
U.S. Treasury Bills	5 years	None	None
Local Agency Bonds and Obligations	5 years	None	None
State of California Notes & Bonds	5 years	None	None
Notes & Bonds of Other 49 States	5 years	None	None
Supranational Bonds	5 years	30%	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper - Selected Agencies	270 days	40%	10%
Commercial or Savings Bank and Credit Union	N/A	30%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None
California Asset Management Program	N/A	None	None

At June 30, 2016, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
<b>Investments in Investment Pool</b>					
Federal Agency Issues - Coupon	.625% - 2.1%	11/01/16-5/24/21	\$ 22,000,000	\$ 21,987,800	3.37
Medium Term Corporate Bonds	.90% - 2.35%	1/15/17-11/3/20	5,500,000	5,524,026	1.84
Negotiable Certificates of Deposit	.50% - 2.25%	7/29/16-5/5/21	10,000,000	9,999,482	2.24
Municipal Bonds	.00%-2.096%	10/1/16-8/1/20	5,945,000	5,959,568	1.52
Treasury Loans	1.25%	6/30/2019	198,014	198,014	3.00
LAIF	Variable	On Demand	28,262,604	28,262,604	0.00
Total investments in investment pool			<u>\$ 71,905,618</u>	<u>\$ 71,931,494</u>	1.62
<b>Investments outside Investment Pool</b>					
<i>Cash held with fiscal agent</i>					
Money Market Mutual Funds	Variable	On Demand	<u>\$ 14,626,194</u>	<u>\$ 14,626,194</u>	



## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

#### 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.

#### 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, 2016.

	<u>Quality Rating Range</u>	<u>% of Portfolio</u>
Municipal Bonds	AAA to A1	8.30%
Federal Agency Issues - Coupon	AAA to AA+	30.60%
Local Agency Investment Fund (LAIF)	Unrated	39.11%
Negotiable Certificates of Deposit	Unrated	14.03%
Medium Term Corporate Notes	AAA to A1	7.69%
Treasury Loans	Unrated	0.27%
Total		<u>100.00%</u>

The County investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (Other than U.S. Treasury securities, mutual funds or external investment pools) that represent 5 percent or more of the total County pooled investments are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Percentage Holdings</u>	<u>Amount</u>
Federal National Mortgage Association	Federal Agency Obligations	8.32%	\$ 5,982,701
Federal Home Loan Mortgage Corporation	Federal Agency Obligations	12.52%	9,006,204
Federal Farm Credit Banks	Federal Agency Obligations	5.56%	3,999,713

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

### 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, 2016, unnecessarily exposed to custodial credit risk.

### 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 \$28,262,604. The total amount invested by all public agencies in LAIF at June 30, 2016, was \$73.4 billion, the majority of which is invested in non-derivative financial products. The average maturity of PMIA investments was 167 days as of June 30, 2016. The value of pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the pooled treasury's portion in the pool.

### County Investment pool Condensed Financial Statements

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of and for the fiscal year ended June 30, 2016:

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

### Statement of Net Position

Net position held for pool participants	\$ 77,051,293
Equity of external pool participants	\$ 38,905,824
Equity of internal pool participants	38,145,469
Total net position	<u>\$ 77,051,293</u>

### Statement of Changes in Net Position

Net position at July 1, 2015	\$ 69,167,639
Net change in investments by pool participants	7,883,654
Net position at June 30, 2016	<u>\$ 77,051,293</u>

### Fair Value Measurements

The Pool 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, 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 Pool has the following recurring fair value measurements as of June 30, 2016:

		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)
<b>Investments in Investment Pool</b>				
Federal Agency Issues - Coupon	\$ 21,987,800	\$ -	\$ 21,987,800	\$ -
Medium Term Corporate Bonds	5,524,026	-	5,524,026	-
Negotiable Certificates of Deposit	9,999,482	-	9,999,482	-
Municipal Bonds	5,959,568	-	5,959,568	-
Total investments measured at fair value	<u>43,470,876</u>	<u>-</u>	<u>43,470,876</u>	<u>-</u>
<b>Investments measured at amortized cost</b>				
Treasury Loans	198,014			
LAIF	28,262,604			
Total investments in Investment Pool	<u>\$ 71,931,494</u>			

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

**NOTE 3: INTERFUND TRANSACTIONS**

The composition of interfund balances as of June 30, 2016, is as follows:

***Due to/from other funds:***

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 9,268
Road	General Fund	51,896
Nonmajor Governmental Funds	Nonmajor Governmental Funds	<u>107,253</u>
		<u><u>\$ 168,417</u></u>

The above balances reflect temporary loans to cover cash deficits at June 30 and the time lag between the dates when transactions are recorded and payments are made between funds.

***Advances to/from other funds:***

Advances to/from other funds represent interfund loans not anticipated to be paid within the subsequent year.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Solid Waste Fund	<u>\$ 855,000</u>
		<u><u>\$ 855,000</u></u>

The above represents two interest-free loans provided to the Solid Waste Fund. During the 2010/11 budget year, the Board of Supervisors approved an interest-free loan to the Mono County Solid Waste Enterprise Fund of \$1,200,000, as the Solid Waste Enterprise Fund reorganized and adjusted expenses and revenues (fee restructure). Repayment is amortized over ten (10) years, with zero percent (0%) interest and a repayment amount of \$30,000 quarterly, or \$120,000 annually. Final payment is scheduled for June 30, 2020. The balance of this loan as of June 30, 2016, was \$480,000.

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, 2016, was \$375,000.

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

***Transfers:***

Transfers are indicative of funding for capital projects, debt service, subsidies of various County operations and re-allocations of special revenues.

Transfer from	Transfer to	Amount
General Fund	Road	\$ 615,000
	Nonmajor Governmental Funds	1,500,831
		<u>2,115,831</u>
Realignment Fund	General Fund	1,177,102
	Nonmajor Governmental Funds	809,222
		<u>1,986,324</u>
Nonmajor Governmental Funds	General Fund	174,240
	Nonmajor Governmental Funds	139,777
	Internal Service Funds	224,547
		<u>538,564</u>
	Total	<u>\$ 4,640,719</u>

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Transfers	Retirements	Balance June 30, 2016
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 6,793,617	\$ --	\$ --	\$ --	\$ 6,793,617
Construction in progress	4,171,194	513,214	(2,707,432)	--	1,976,976
Total capital assets, not being depreciated	<u>10,964,811</u>	<u>513,214</u>	<u>(2,707,432)</u>	<u>--</u>	<u>8,770,593</u>
Capital assets, being depreciated:					
Infrastructure	89,814,386	1,690,413	2,249,259	--	93,754,058
Structures and improvements	18,100,383	18,927	458,173	--	18,577,483
Equipment	17,322,582	658,144	--	(705,541)	17,275,185
Intangibles	1,148,577	--	--	--	1,148,577
Total capital assets, being depreciated	<u>126,385,928</u>	<u>2,367,484</u>	<u>2,707,432</u>	<u>(705,541)</u>	<u>130,755,303</u>
Less accumulated depreciation for:					
Infrastructure	(76,382,172)	(2,102,125)	--	--	(78,484,297)
Structures and improvements	(7,900,098)	(481,655)	--	--	(8,381,753)
Equipment	(14,512,264)	(675,492)	--	705,541	(14,482,215)
Intangibles	(1,098,736)	(20,758)	--	--	(1,119,494)
Total accumulated depreciation	<u>(99,893,270)</u>	<u>(3,280,030)</u>	<u>--</u>	<u>705,541</u>	<u>(102,467,759)</u>
Total capital assets, being depreciated, net	<u>26,492,658</u>	<u>(912,546)</u>	<u>2,707,432</u>	<u>--</u>	<u>28,287,544</u>
Governmental activities capital assets, net	<u>\$ 37,457,469</u>	<u>\$ (399,332)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 37,058,137</u>
<b>Business-Type Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 233,335	\$ 52,800	\$ --	\$ --	\$ 286,135
Total capital assets, not being depreciated	<u>233,335</u>	<u>52,800</u>	<u>--</u>	<u>--</u>	<u>286,135</u>
Capital assets, being depreciated:					
Structures and improvements	7,730,944	--	--	--	7,730,944
Equipment	1,532,463	--	--	--	1,532,463
Total capital assets, being depreciated	<u>9,263,407</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>9,263,407</u>
Less accumulated depreciation for:					
Structures and improvements	(1,254,398)	(328,887)	--	--	(1,583,285)
Equipment	(1,548,335)	(1,702)	--	--	(1,550,037)
Total accumulated depreciation	<u>(2,802,733)</u>	<u>(330,589)</u>	<u>--</u>	<u>--</u>	<u>(3,133,322)</u>
Total capital assets, being depreciated, net	<u>6,460,674</u>	<u>(330,589)</u>	<u>--</u>	<u>--</u>	<u>6,130,085</u>
Business-type activities capital assets, net	<u>\$ 6,694,009</u>	<u>\$ (277,789)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,416,220</u>

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

### Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$	59,550
Public protection		169,024
Public ways and facilities		2,450,219
Health and sanitation		48,772
Public assistance		1,220
Recreation and culture		104,588
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the asset		<u>446,657</u>
Total Depreciation Expense - Governmental Functions	\$	<u><u>3,280,030</u></u>

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

Solid Waste	\$	32,642
Airport		<u>297,947</u>
Total Depreciation Expense - Business-Type Functions	\$	<u><u>330,589</u></u>

### NOTE 5: LONG-TERM LIABILITIES

#### *Operating Leases*

The County has commitments under long-term operating lease agreements for office space. Total rent expense under operating lease agreements during the year ended June 30, 2016 was \$1,021,858.

Future minimum lease payments required under these operating leases at June 30, 2016, is as follows:

Year Ending June 30:	Governmental Activities
2017	\$ 816,406
2018	873,554
2019	934,703
2020	1,000,132
2021	1,070,141
	<u>\$ 4,694,936</u>

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

The following is a summary of long-term liabilities transactions for the year ended June 30, 2016:

	Balance July 1, 2015 (Restated)*	Additions	Retirements	Balance June 30, 2016	Due Within One Year
<b>Governmental Activities</b>					
Pension obligation bonds	\$ 2,809,300	\$ -	\$ (647,700)	\$ 2,161,600	\$ 702,100
Compensated absences	3,084,923	1,835,825	(1,728,748)	3,192,000	1,426,914
Net pension liability	35,522,088	6,128,159	(3,584,743)	38,065,504	-
Claims liability	1,383,097	1,290,072	(1,014,835)	1,658,334	1,658,334
Total Governmental Activities					
Long-term liabilities	<u>\$ 42,799,408</u>	<u>\$ 9,254,056</u>	<u>\$ (6,976,026)</u>	<u>\$ 45,077,438</u>	<u>\$ 3,787,348</u>
<b>Business-type Activities</b>					
Refunded certificates of participation	\$ 2,620,600	\$ -	\$ (214,600)	\$ 2,406,000	\$ 223,300
Loan payable	66,667	-	-	66,667	66,667
Net pension liability	611,044	216,909	(60,641)	767,312	-
Compensated absences	84,756	36,711	(43,230)	78,237	28,050
Landfill postclosure cost	7,172,270	-	(143,107)	7,029,163	-
Total Business-type Activities					
Long-term liabilities	<u>\$ 10,555,337</u>	<u>\$ 253,620</u>	<u>\$ (461,578)</u>	<u>\$ 10,347,379</u>	<u>\$ 318,017</u>

\* The 2015 balance of the net pension liability for governmental activities has been restated. See Note 10 for further information.

Claims and judgments are paid from the self-insurance fund held by a third party administrator and County funds are charged directly for their appropriate insurance cost. In the Governmental activities, the liabilities for compensated absences and net pension liability are primarily liquidated by the County's general fund and several special revenue funds.

As of June 30, 2016, annual debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities	
	Bonds Payable	
	Principal	Interest
2017	\$ 702,100	\$ 85,809
2018	762,900	52,562
2019	116,300	30,921
2020	127,200	25,412
2021	138,800	19,390
2022-2023	314,300	19,451
	<u>\$ 2,161,600</u>	<u>\$ 233,545</u>



**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

Year Ending June 30	Business-Type Activities			
	Certificates of Participation		Loans Payable	
	Principal	Interest	Principal	Interest
2017	\$ 223,300	\$ 103,218	\$ 66,667	\$ -
2018	236,800	93,638	-	-
2019	245,200	83,480	-	-
2020	253,400	72,960	-	-
2021	266,400	62,089	-	-
2022-2025	1,180,900	129,297	-	-
	<u>\$ 2,406,000</u>	<u>\$ 544,682</u>	<u>\$ 66,667</u>	<u>\$ -</u>

Long-term debt at June 30, 2016, consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2016
<b><u>Governmental activities</u></b>						
2012 PERS Side Fund Refunding (to refund unfunded accrued liability for the County's retirement plan)	02/12	02/18 - 02/23	4.36%	\$116,300 - \$762,900	\$ 4,612,900	\$ 2,161,600
<b><u>Business-type activities</u></b>						
2011 Refunding of COPS 2001A (to refund 2001 Series A Certificates of Participation; to finance closure of four County landfills)	03/11	05/11 - 05/25	4.29%	\$189,000 - \$316,100	3,609,000	2,406,000
Note Payable (to finance capital improvements at the Bridgeport Landfill facility)	01/02	06/03 - 06/17	0.00%	\$33,333	<u>500,000</u>	<u>66,667</u>
Total business-type activities					<u>\$ 4,109,000</u>	<u>\$ 2,472,667</u>

**NOTE 6: CLOSURE AND POSTCLOSURE LIABILITY**

The County of Mono has six landfill sites. State and federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an expenditure in each year based on landfill capacity used as of each balance sheet date. The \$7,029,163 reported as closure and postclosure liability in the Solid Waste Fund at June 30, 2016, 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, 2016

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, 2016	Landfill Closure and Postclosure Liability at June 30, 2016
Benton Crossing	\$ 4,546,436	\$ 2,165,269	\$ 6,711,705	2,253,100	959,936	1,293,164	57.39%	\$ 3,852,175
Pumice Valley	1,335,167	1,554,020	2,889,187	347,112	231,572	115,540	33.29%	961,696
Walker	1,547,582	1,165,596	2,713,177	340,716	276,398	64,318	18.88%	512,176
Benton*	--	753,485	753,485	--	--	--	0.00%	514,500
Bridgeport*	--	931,861	931,861	--	--	--	0.00%	666,600
Chalfant*	--	729,743	729,743	--	--	--	0.00%	522,016
Total	<u>\$ 7,429,185</u>	<u>\$ 7,299,974</u>	<u>\$ 14,729,158</u>	<u>\$ 2,940,928</u>	<u>\$ 1,467,906</u>	<u>\$ 1,473,022</u>	<u>50.09%</u>	<u>\$ 7,029,163</u>

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

The County will recognize the remaining estimated cost of closure and postclosure care of \$7,699,995 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 2016. 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, 2016, cash and investments of \$3,041,508 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: DEFINED BENEFIT PENSION 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.

##### **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

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

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, 2016, are summarized as follows:

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

## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

	Safety			
	County Peace Officer	Sheriff	Sheriff Tier II	Fire Tier I
Hire Date	Prior to Jan. 1, 2013	Prior to Jan. 1, 2013	On or after Dec. 27, 2012	Prior to July 1, 2007
Benefit formula	3%@50	3%@50	3%@55	3%@50
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50	50	55	50
Monthly benefits, as % of eligible compensation	3.00%	3.00%	3.00%	3.00%
Required employee contribution rates	11.50%	9.00%	11.50%	9.00%
Required employer contribution rates	27.85%	28.10%	15.43%	27.85%
Status	Open	Open	Open	Open
	Fire Tier II	Pepra-Safety Peace Officer	Pepra-Safety Sheriff	Pepra-Safety Fire
	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
Hire Date	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	20.92%	11.50%	11.50%	11.50%
Status	Open	Open	Open	Open

### Employees Covered

At June 30, 2016, 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	297
Inactive employees entitled to but not yet receiving benefits	197
Active employees	203
	<u>697</u>

### Contributions

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

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

For the year ended June 30, 2016, contributions recognized as part of pension expense for the plan were as follows:

	<u>Total</u>	<u>Miscellaneous</u>	<u>Safety</u>
Governmental activities:			
Governmental funds	\$ 3,574,749	\$ 2,365,922	\$ 1,208,827
Motor Pool ISF	9,994	9,994	-
Total governmental activities	<u>3,584,743</u>	<u>2,375,916</u>	<u>1,208,827</u>
Business type activities			
Solid Waste fund	60,641	60,641	-
	<u>\$ 3,645,384</u>	<u>\$ 2,436,557</u>	<u>\$ 1,208,827</u>

### ***Pension Liabilities***

As of June 30, 2016, the County reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Total</u>	<u>Miscellaneous</u>	<u>Safety</u>
Governmental Activities:			
Governmental funds	\$ 37,824,902	\$ 24,238,162	\$ 13,586,740
Motor Pool ISF	240,602	240,602	-
Total governmental activities	<u>38,065,504</u>	<u>24,478,764</u>	<u>13,586,740</u>
Business type activities			
Solid Waste fund	767,312	767,312	-
Total Mono County	38,832,816	<u>\$ 25,246,076</u>	<u>\$ 13,586,740</u>
Courts	1,660,535		
	<u>\$ 40,493,351</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, 2015, using an annual actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 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, 2016

Plan	Plan's Proportion to Total Pool @ June 30, 2014	Plan's Proportion to Total Pool @ June 30, 2015	Plan's Proportionate Share of Net Pension Liability
<b>Safety</b>			
County Peace Officer	0.05989%	0.10745%	\$ 4,427,280
PEPRA - Safety Peace Officer	0.00000%	-0.00001%	(330)
Fire Tier I	0.03757%	0.06733%	2,774,260
Fire Tier II	0.00111%	0.00138%	56,922
PEPRA - Fire	0.00000%	0.00000%	(49)
Sheriff	0.08755%	0.15401%	6,345,936
Sheriff Tier II	0.00000%	-0.00041%	(17,072)
PEPRA - Safety Sheriff	0.00000%	-0.00050%	(207)
			\$ 13,586,740

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.65%	7.65%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	Varies by entry age and service	
Investment Rate of Return	7.50% <sup>(1)</sup>	7.50% <sup>(1)</sup>
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, 2014 valuation were based on the results of the 2010 actuarial experience study for the period 1997 to 2007. Further details of the Experience Study can be found on the CalPERS website.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.65% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate.

## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

Based on the testing, none of the tested plans ran out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

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

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

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

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

Asset Class	Strategic Allocation	Real Return Years 1-10 <sup>(1)</sup>	Real Return Years 11-60 <sup>(2)</sup>
Global Equity	50.0%	5.25%	5.71%
Global Fixed Income	17.0	0.99	2.43
Inflation Sensitive	4.0	0.45	3.36
Private Equity	14.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	0.0	4.50	5.09
Liquidity	4.0	(0.55)	(1.05)

<sup>(1)</sup> An expected inflation rate of 2.5% used for this period

<sup>(2)</sup> An expected inflation rate of 3.0% used for this period

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

**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)
<b>Balance at June 30, 2014</b>	\$ 94,409,811	\$ 69,857,801	\$ 24,552,010
<b>Changes in the year:</b>			
Service cost	2,249,307	-	2,249,307
Interest on total pension liability	6,751,199	-	6,751,199
Changes in assumptions	(1,548,943)	-	(1,548,943)
Differences between expected and actual experience	(1,521,848)	-	(1,521,848)
Contributions from the employer	-	2,408,009	(2,408,009)
Contributions from employees	-	904,733	(904,733)
Net Investment Income	-	1,518,061	(1,518,061)
Benefit payments, including refunds of employee contributions	(4,719,903)	(4,719,903)	-
Administrative expense	-	(77,107)	77,107
Proportional differences between County Courts shares	(481,953)	-	(481,953)
Net Changes	727,859	33,793	694,066
<b>Balance at June 30, 2015</b>	<u>\$ 95,137,670</u>	<u>\$ 69,891,594</u>	<u>\$ 25,246,076</u>

The County’s share of the Miscellaneous Plan determined at June 30, 2016 is 93.829 percent of the Plan’s total pension liability and fiduciary net position. The remaining 6.171 percent of the Plan’s total pension liability and fiduciary net position represents the Mono County Superior Court’s share.

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

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

	Miscellaneous	Safety	Total
1% Decrease	6.65%	6.65%	6.65%
Net Pension Liability	\$ 36,971,404	\$ 21,784,210	\$ 58,755,614
Current Discount Rate	7.65%	7.65%	7.65%
Net Pension Liability	\$ 25,246,076	\$ 13,586,740	\$ 38,832,816
1% Increase	8.65%	8.65%	8.65%
Net Pension Liability	\$ 15,477,997	\$ 6,864,965	\$ 22,342,962



**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

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, 2016, the County recognized pension expense of (\$1,321,208). Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2016, 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	\$ 3,289,818	\$ -
Changes in assumptions	-	(1,853,205)
Differences between actual and expected experiences	-	(1,149,081)
Adjustment due to differences in proportions	657,780	(316,881)
Net differences between projected and actual earnings on pension plan investments	13,127	(1,092,916)
Total	<u>\$ 3,960,725</u>	<u>\$ (4,412,083)</u>

The deferred outflows of resources of \$3,289,818 results from pension contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the next fiscal year. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2017	\$ (2,417,501)
2018	(1,944,971)
2019	(655,954)
2020	1,277,250
	<u>\$ (3,741,176)</u>

**NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB)**

Plan Description

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

The County provides post-retirement health care benefits, in accordance with County employment contracts, to all employees who retire, on a tiered basis. Employees hired prior to January 1, 2002, who have attained the age of 55

## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

and have accrued a minimum of 20 years of service, are entitled to post-retirement health care benefits. (In this category, age and time are tiered between age 50 and 55 with between 5 and 20 years of service depending upon the date of hire). Employees hired after January 1, 2002, are not eligible for post-retirement health care benefits. Instead, employees hired after this date are eligible to receive County contributions into an Internal Revenue Code Section 401(a) Plan established by the County. Currently, 165 retirees and 39 employees, not yet retired, meet the eligibility requirements for the pre-2002 hire health care retirement benefits. This is a closed group with no new members added or eligible. The County has a two-part system for acknowledging this liability. 1) The County budgets for the full 3% match of employee salaries to match the 3% maximum payable under the 401(a) plan. The excess not paid to participating employees remains in the retirement trust fund to pay on-going retiree costs. 2) The County budgets for the annual required contribution with payments first going to fund current retiree costs and the remainder in trust to fund future retiree costs.

#### Funding Policy

The contribution requirements of the plan members and the County are established and may be amended by the County. The contribution is based on the difference between what the County paid directly to or on behalf of eligible employees and the full value of the annual required contributions (ARC). For fiscal year 2015-16, the County contributed \$2,669,631, or 172% of the ARC, to the Post Employment Benefit Plan.

#### Annual OPEB Cost and Net OPEB Obligation

The annual required contribution (ARC) is an amount actuarially determined in accordance with the parameters of GASB Statement 45 – *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pension*. The County's ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of 30 years.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the Plan:

Annual Required Contribution	\$ 1,501,197
Interest on prior year Net OPEB obligation	(206,997)
Adjustment to ARC	259,066
Annual OPEB cost	<u>1,553,266</u>
Contributions made	<u>(2,669,631)</u>
Change in OPEB benefit	(1,116,365)
Net OPEB asset - beginning of year	<u>(3,311,944)</u>
Net OPEB asset - end of year	<u><u>\$ (4,428,309)</u></u>

## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

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

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Asset</u>
6/30/14	\$ 1,986,824	130%	\$ 2,265,074
6/30/15	1,501,197	172%	3,311,944
6/30/16	1,553,266	172%	4,428,309

### Funded Status and Funding Progress

The funded status of the plan, based on an actuarial valuation as of January 1, 2016, the plan's most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 33,863,468
Actuarial value of plan assets	<u>14,369,915</u>
Unfunded actuarial accrued liability (UAAL)	19,493,553
Funded ratio (actuarial value of plan assets/AAL)	42.43%
Covered payroll (active Plan members)	n/a
UAAL as a percentage of covered payroll	n/a

### Actuarial Methods and Assumptions

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

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

In the January 1, 2016 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 6.25% investment rate of return, an inflation rate of 2.5% per year, and assumed medical

## COUNTY OF MONO

### Notes to the Basic Financial Statements For the Year Ended June 30, 2016

inflation of 8% graded down to 6% over 9 years. The OPEB plan's unfunded actuarial liability is being amortized by level percent of payroll contributions over 30 years. The remaining amortization period at June 30, 2016, was 22 years.

#### NOTE 9: NET POSITION/FUND BALANCES

Fund balances at June 30, 2016 were classified as follows:

	General Fund	Road Fund	Realignment Fund	Mental Health Services Act	Round Fire	Other Governmental Funds	Total
<b>Nonspendable:</b>							
Advances to other funds	\$ 855,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855,000
Prepays and inventory	58,349	362,993	-	-	-	20,449	441,791
Total Nonspendable	<u>913,349</u>	<u>362,993</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,449</u>	<u>1,296,791</u>
<b>Restricted for:</b>							
Road projects	-	1,173,598	-	-	-	-	1,173,598
Health and social services	-	-	-	4,896,414	-	2,247,822	7,144,236
County service areas	-	-	-	-	-	2,243,991	2,243,991
Community development	-	-	-	-	-	762,013	762,013
Grant programs	-	-	4,858,907	-	-	850,277	5,709,184
Total Restricted	<u>-</u>	<u>1,173,598</u>	<u>4,858,907</u>	<u>4,896,414</u>	<u>-</u>	<u>6,104,103</u>	<u>17,033,022</u>
<b>Committed:</b>							
Disaster assistance	-	-	-	-	540,656	-	540,656
<b>Assigned:</b>							
Eliminate projected FY 16/17 budgetary deficit	4,567,500	-	-	-	-	-	4,567,500
Capital projects	-	-	-	-	-	359,706	359,706
Tourism	117,377	-	-	-	-	-	117,377
Conway Ranch	23,113	-	-	-	-	-	23,113
Total Assigned	<u>4,707,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,706</u>	<u>5,067,696</u>
<b>Unassigned</b>	<u>4,015,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(96,003)</u>	<u>3,919,848</u>
<b>Total Fund Balance</b>	<u>\$ 9,637,190</u>	<u>\$ 1,536,591</u>	<u>\$ 4,858,907</u>	<u>\$ 4,896,414</u>	<u>\$ 540,656</u>	<u>\$ 6,388,255</u>	<u>\$ 27,858,013</u>

During this year's budget process, the County Board of Supervisors re-established a general reserve of \$1,663,091 in the General Fund. This general reserve is subject to the provisions of Government Code sections 29085, 29086 and 29127, whereby appropriation from the general reserve may be used only in cases of certain emergency situations. Because this stabilization arrangement does not meet the criteria described in GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to be reported within the restricted or committed fund balance categories, it has been classified as unassigned in these statements.

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

Deficit Fund Equity

The following funds had deficit fund balances/net position at June 30, 2016, as follows:

<u>Fund</u>	<u>Deficit</u>	<u>Management's Plan(s)</u>
Special Revenue Funds:		
Bioterrorism	\$ 29,103	The deficit results from delayed recognition of revenues collected after the measurement period of 60 days. The deficit will be eliminated in the following year when revenues are collected and recognized.
Debt Service Fund	66,822	The Debt Service fund makes payment on Pension Obligation Bonds issued to eliminate the Safety Plan's sidefund with CalPERS. Payments are funded by a contribution rate applied to the salaries in the departments whose employees are active participants in the Plan. Contribution rates were underestimated resulting in this deficit. The deficit will be eliminated by adjusting next year's contribution rate.
Enterprise Funds:		
Solid Waste	5,073,844	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.

Reclassifications of Fund Balance / Net Assets

Certain amounts in the prior year statements have been reclassified for comparison purposes to conform to the current year presentation. This resulted in neither an increase nor a decrease to amounts reported as fund balance or net assets for the County as a whole.

**COUNTY OF MONO**

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

The impact of these reclassifications on the beginning fund balance of governmental funds is as follows:

	Prior year balance as reported at June 30, 2015	Reclassification	Prior year balances as reclassified at July 1, 2015
Fund balance of Governmental Funds			
General	\$ 11,737,562	\$ (5,881,908)	\$ 5,855,654
Road	(684,362)	119	(684,243)
Realignment	3,027,867	-	3,027,867
Mental Health Services Act	-	4,260,880	4,260,880
Round fire	-	359,321	359,321
Other governmental	4,074,284	1,261,588	5,335,872
	<u>\$ 18,155,351</u>	<u>\$ -</u>	<u>\$ 18,155,351</u>

Restatements of Fund Balance / Net Position

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balance / net position. Restatements as of the beginning of the fiscal year were made to correct the reporting of prior year revenues and expenses / expenditures.

In the current year, the County reported a prior period adjustment to include the net pension liability and related deferred inflows and outflows of resources of the Safety Fire First Tier Retirement Plan which was excluded in the prior year. Other adjustments were made to correct the reporting of prior year revenues, expenditures and depreciation.

The impact of the restatements on the fund balances / net position as previously reported after reclassification is presented below:

	Government-Wide Statements	Governmental Funds		Internal Service Funds
	Governmental Activities	General	Road	
Fund balance / net position, June 30, 2015, after reclassification	<u>\$ 22,003,319</u>	<u>\$5,855,654</u>	<u>\$ (684,243)</u>	<u>\$3,748,218</u>
Corrections:				
Prior year expenditures	-	(51,896)	51,896	-
Prior year revenues	21,762	-	21,762	-
Correct depreciation	-	-	-	(16,371)
Net pension liability understated	(2,813,039)	-	-	-
Total corrections	<u>(2,791,277)</u>	<u>(51,896)</u>	<u>73,658</u>	<u>(16,371)</u>
Fund balance / net position, July 1, 2015, after reclassification and as restated	<u>\$ 19,212,042</u>	<u>\$5,803,758</u>	<u>\$ (610,585)</u>	<u>\$3,731,847</u>

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

### 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, 2016, the balance of the deposit was \$2,894,060. 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, 2016 is \$1,658,334.

Changes in the County's claims liability amount for the fiscal years ending June 30, 2016 and 2015 were as follows:

<u>Fiscal Year Ended</u>	<u>Balance at Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at End of Fiscal Year</u>
2015	\$ 1,444,407	\$ 422,655	\$ (483,965)	1,383,097
2016	1,383,097	1,290,072	(1,014,835)	1,658,334

## COUNTY OF MONO

Notes to the Basic Financial Statements  
For the Year Ended June 30, 2016

### NOTE 11: COMMITMENTS AND CONTINGENCIES

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



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**REQUIRED SUPPLEMENTARY INFORMATION**

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**COUNTY OF MONO**

Required Supplementary Information  
For the Year Ended June 30, 2016

**Schedule of Changes in net Pension Liability and Related Ratios**

Miscellaneous Plan – Agent Multiple-Employer Defined Benefit Pension Plan

Last 10 Fiscal Years\*

	Miscellaneous Plans	
	Reporting Fiscal Year (Measurement Date)	
	June 30, 2016 (June 30, 2015)	June 30, 2015 (June 30, 2014)
<b>Total Pension Liability</b>		
Service cost	\$ 2,249,307	\$ 2,502,844
Interest on total pension liability	6,751,199	6,656,474
Changes of assumptions	(1,548,943)	-
Differences between expected and actual experience	(1,521,848)	-
Proportional differences between County and Court shares	(481,953)	
Benefit payments, including refunds of employee contributions	(4,719,903)	(4,502,141)
<b>Net change in total pension liability</b>	<u>727,859</u>	<u>4,657,177</u>
<b>Total pension liability, beginning</b>	94,409,811	89,752,634
<b>Total pension liability, ending</b>	<u>\$ 95,137,670</u>	<u>\$ 94,409,811</u>
<b>Plan Fiduciary Net Position</b>		
Contributions - employer	\$ 2,408,009	\$ 2,568,003
Contributions - employee	904,733	1,305,551
Net investment income	1,518,061	10,459,289
Benefit payments, including refunds of employee contributions	(4,719,903)	(4,502,141)
Administrative expense	(77,107)	-
<b>Net change in plan fiduciary net position</b>	<u>33,793</u>	<u>9,830,702</u>
<b>Plan fiduciary net position, beginning</b>	69,857,801	60,027,099
<b>Plan fiduciary net position, ending</b>	<u>\$ 69,891,594</u>	<u>\$ 69,857,801</u>
Net pension liability, ending	<u>\$ 25,246,076</u>	<u>\$ 24,552,010</u>
Plan fiduciary net percentage as a percentage of the total pension liability	73.46%	73.99%
Covered - employee payroll	\$ 12,381,959	\$ 12,796,381
Net pension liability as a percentage of covered-employee payroll	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, 2016

**Schedule of Pension Plan Contributions**

Miscellaneous Plan – Agent Multiple-Employer Defined Benefit Pension Plan

	<u>Miscellaneous Plans</u>	
	<u>Reporting Fiscal Year</u> <i>(Measurement Date)</i>	
	<u>June 30, 2016</u> <i>(June 30, 2015)</i>	<u>June 30, 2015</u> <i>(June 30, 2014)</i>
<i>Last 10 Fiscal Years*</i>		
Actuarially determined contribution	\$ 2,408,009	\$ 2,568,003
Contributions in relation to the actuarially determined contributions	2,408,009	2,568,003
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 12,381,959	\$ 12,796,381
Contributions as a percentage of covered-employee payroll	19.45%	20.07%

*\*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 for Fiscal Year 2014-2015 were from the June 30, 2012 valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2012 Funding Valuation Report
Asset valuation method	Actuarial value of assets. For details, see June 30, 2012 Funding Valuation Report.
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Payroll growth	3.00%
Investment rate of return	7.50% Net of pension plan investment and administrative expense; includes inflation.
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

**COUNTY OF MONO**

Required Supplementary Information  
For the Year Ended June 30, 2016

**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, 2016 (June 30, 2015)	June 30, 2015 (June 30, 2014**)
Last 10 years*		
Proportion of the net pension liability	0.32974%	0.18612%
Proportionate share of the net pension liability	\$ 13,586,740	\$ 11,581,122
Covered - employee payroll	\$ 5,575,424	\$ 5,969,340
Proportionate share of the net pension liability as percentage of covered-employee payroll	243.69%	194.01%
Plan's fiduciary net position	49,276,094	\$ 50,204,330
Plan fiduciary net position as a percentage of the total pension liability	78.39%	81.26%

\*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation. Additional years will be presented as they become available.

**Schedule of Pension Plan Contributions**

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

	Safety Plans	
	Reporting Fiscal Year (Measurement Date)	
	June 30, 2016 (June 30, 2015)	June 30, 2015 (June 30, 2014**)
Last 10 fiscal years*		
Actuarially determined contribution	\$ 1,451,026	\$ 1,476,254
Contributions related to the actuarially determined contribution	1,451,026	1,476,254
Contribution deficiency (excess)	\$ -	\$ -
County's covered-employee payroll	\$ 5,575,424	\$ 5,969,340
Contributions as a percentage of covered-employee payroll	26.03%	24.73%

\*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, 2016

**Other Post-Employment Benefits (OPEB)**

Schedule of Funding Progress

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

<u>Actuarial Valuation Date</u>	<u>Actuarial Accrued Liability</u>	<u>Actuarial Asset Value</u>	<u>Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Percentage of Covered Payroll</u>
1/1/2010	\$ 27,643	\$ 3,567	\$ 24,076	12.9%	n/a	n/a
1/1/2012	26,703	7,315	19,388	27.4%	n/a	n/a
1/1/2014	25,895	11,908	13,987	46.0%	n/a	n/a
1/1/2016	33,863	14,370	19,493	42.4%	n/a	n/a

# COUNTY OF MONO

## Budgetary Comparison Schedule

### General Fund

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 20,342,000	\$ 20,185,657	\$ 23,240,446	\$ 3,054,789
Licenses and permits	345,694	325,694	368,745	43,051
Fines, forfeitures and penalties	527,950	528,625	750,906	222,281
Use of money and property	36,500	38,500	81,549	43,049
Intergovernmental	5,232,285	5,362,171	4,754,759	(607,412)
Charges for services	5,117,068	5,236,978	5,052,756	(184,222)
Other revenues	256,695	342,003	129,503	(212,500)
Transfers in	2,057,583	2,031,649	1,363,410	(668,239)
Total Revenues	<u>33,915,775</u>	<u>34,051,277</u>	<u>35,742,074</u>	<u>1,690,797</u>
<b>Expenditures</b>				
General government				
Board of Supervisors	501,967	501,967	485,506	16,461
Administrative Officer	563,246	623,903	566,819	57,084
Department of Finance	2,261,573	2,328,541	1,875,613	452,928
General Fund Operating Transfers	1,700,867	1,751,447	1,675,173	76,274
Assessor	1,333,703	1,333,703	958,047	375,656
County Counsel	1,024,453	1,183,845	1,036,161	147,684
Election Division	255,345	252,830	199,137	53,693
Information Technology	1,552,973	1,572,973	1,575,686	(2,713)
Public Works	861,409	868,060	742,805	125,255
County Facilities	2,468,122	2,468,122	2,298,011	170,111
Economic Development	439,162	439,162	409,937	29,225
Total general government	<u>12,962,820</u>	<u>13,324,553</u>	<u>11,822,895</u>	<u>1,501,658</u>
Public protection				
County MOE	709,132	709,132	691,336	17,796
Public Defender	658,000	658,000	618,002	39,998
Grand Jury	8,300	8,300	1,347	6,953
District Attorney - Prosecution	1,825,986	1,819,936	1,637,076	182,860
DA - Justice Administration Grant	299,820	299,820	118,825	180,995
Victim/Witness	72,189	88,878	114,046	(25,168)
Sheriff	5,496,573	5,547,610	5,011,988	535,622
Boating Law Enforcement	135,543	151,593	122,843	28,750
Search and Rescue	23,125	23,125	20,827	2,298
Court Security	441,434	441,349	376,070	65,279
Jail	2,807,708	2,805,110	2,562,285	242,825
Emergency Services	481,387	483,986	478,483	5,503
Adult Probation Services	1,787,600	1,840,517	1,466,605	373,912
Juvenile Probation Services	503,915	445,915	393,704	52,211
Agricultural Commissioner	211,431	217,481	217,481	-
County Clerk / Recorder	757,448	770,879	525,005	245,874
Animal Control	478,388	478,388	462,483	15,905
Planning & Transportation	966,065	966,065	911,652	54,413
Housing Development	719,188	719,188	21,298	697,890
Code Enforcement	109,762	110,172	107,173	2,999
Planning Commission	15,007	15,007	12,152	2,855

Continued



# COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Expenditures (continued)</b>				
Public protection (continued)				
LAFCO	11,533	11,533	9,341	2,192
Building Inspector	344,357	343,947	326,138	17,809
Total public protection	<u>18,863,891</u>	<u>18,955,931</u>	<u>16,206,160</u>	<u>2,749,771</u>
Health and sanitation				
Bridgeport Clinic	124,000	124,000	93,764	30,236
Paramedic Program	3,780,669	3,814,778	3,799,723	15,055
Total health and sanitation	<u>3,904,669</u>	<u>3,938,778</u>	<u>3,893,487</u>	<u>45,291</u>
Public assistance				
Veterans' Services Officer	47,000	47,000	46,849	151
Farm Advisor	40,000	40,000	39,784	216
Total public assistance	<u>87,000</u>	<u>87,000</u>	<u>86,633</u>	<u>367</u>
Contingency	365,000	12,620	-	12,620
Total expenditures	<u>36,183,380</u>	<u>36,318,882</u>	<u>32,009,175</u>	<u>4,309,707</u>
Net Change in Fund Balances	(2,267,605)	(2,267,605)	3,732,899	6,000,504
Budgetary Fund Balances - Beginning of Year, restated	<u>4,111,008</u>	<u>4,111,008</u>	<u>4,111,008</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 1,843,403</u>	<u>\$ 1,843,403</u>	<u>\$ 7,843,907</u>	<u>\$ 6,000,504</u>

## Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures

### Sources/inflows of resources

Actual amounts available for appropriation from the budgetary comparison schedule	\$ 35,742,074
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	331,707
A87 cost reimbursement is a budgetary resource but is not current-year revenue for financial reporting purposes	(1,990,065)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(1,363,410)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 32,720,306</u>

### Uses/outflows of resources:

Actual charges to appropriations from the budgetary comparison schedule above	\$ 32,009,175
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	590,682
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	(1,990,065)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(2,487,407)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund	<u>\$ 28,122,385</u>

# COUNTY OF MONO

Budgetary Comparison Schedule

Road Fund

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 6,000	\$ 6,000	\$ 13,200	\$ 7,200
Fines, forfeitures and penalties	40,000	40,000	52,960	12,960
Use of money and property	1,000	1,000	(1,671)	(2,671)
Intergovernmental	6,054,665	5,982,174	6,331,023	348,849
Charges for services	500,000	500,000	450,138	(49,862)
Other revenues	5,000	5,000	7,746	2,746
Transfers in	600,000	615,000	615,000	-
Total Revenues	<u>7,206,665</u>	<u>7,149,174</u>	<u>7,468,396</u>	<u>319,222</u>
<b>Expenditures</b>				
Public ways and facilities	7,608,741	7,551,250	5,321,220	2,230,030
Total Expenditures	<u>7,608,741</u>	<u>7,551,250</u>	<u>5,321,220</u>	<u>2,230,030</u>
Net Change in Fund Balances	(402,076)	(402,076)	2,147,176	2,549,252
Fund Balances - Beginning of Year, restated	<u>(610,585)</u>	<u>(610,585)</u>	<u>(610,585)</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ (1,012,661)</u>	<u>\$ (1,012,661)</u>	<u>\$ 1,536,591</u>	<u>\$ 2,549,252</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				\$ 7,468,396
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				<u>(615,000)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 6,853,396</u>

## COUNTY OF MONO

Budgetary Comparison Schedule

Mental Health Services Act

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Use of money and property	\$ 20,000	\$ 20,000	\$ 36,794	\$ 16,794
Intergovernmental	1,389,705	1,389,705	1,603,078	213,373
Other revenues	-	-	5,706	5,706
Total Revenues	<u>1,409,705</u>	<u>1,409,705</u>	<u>1,645,578</u>	<u>235,873</u>
<b>Expenditures</b>				
Health and sanitation	<u>1,409,705</u>	<u>1,409,705</u>	<u>1,010,044</u>	<u>399,661</u>
Total Expenditures	<u>1,409,705</u>	<u>1,409,705</u>	<u>1,010,044</u>	<u>399,661</u>
Net Change in Fund Balances	-	-	635,534	635,534
Fund Balances - Beginning of Year	<u>4,260,880</u>	<u>4,260,880</u>	<u>4,260,880</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 4,260,880</u>	<u>\$ 4,260,880</u>	<u>\$ 4,896,414</u>	<u>\$ 635,534</u>

## COUNTY OF MONO

Budgetary Comparison Schedule

Round Fire

For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Use of money and property	\$ 191	\$ 191	\$ 3,582	\$ 3,391
Intergovernmental	397,451	397,451	1,788,540	1,391,089
Other revenues	663,841	663,841	170,312	(493,529)
Total Revenues	<u>1,061,483</u>	<u>1,061,483</u>	<u>1,962,434</u>	<u>900,951</u>
<b>Expenditures</b>				
Public ways and facilities	925,458	925,458	1,781,099	(855,641)
Transfers out	497,986	497,986	-	497,986
Total Expenditures	<u>1,423,444</u>	<u>1,423,444</u>	<u>1,781,099</u>	<u>(357,655)</u>
Net Change in Fund Balances	(361,961)	(361,961)	181,335	543,296
Fund Balances - Beginning of Year	<u>359,321</u>	<u>359,321</u>	<u>359,321</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ (2,640)</u>	<u>\$ (2,640)</u>	<u>\$ 540,656</u>	<u>\$ 543,296</u>

## COUNTY OF MONO

Required Supplementary Information  
For the Year Ended June 30, 2016

### 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 2<sup>nd</sup>. 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, the capital projects fund 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.

The County did not adopt a budget for the Realignment fund.

Expenditures in the Round Fire fund for the year ended June 30, 2016 exceeded budgeted appropriations by \$357,655.

**COMBINING AND INDIVIDUAL FUND STATEMENTS**

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### **NONMAJOR GOVERNMENTAL FUNDS**

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

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

Debt Service Funds are used to account for and report the accumulation of resources for, and the payment of, general long-term debt principal and interest.



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# COUNTY OF MONO

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2016

	Special Revenue			
	Public Health	Behavioral Health	Social Services	CDBG
<b>ASSETS</b>				
Cash and investments	\$ 326,477	\$ 512,955	\$ 1,404,032	\$ 187,000
Accounts receivable	2,938	-	461	-
Due from other governments	319,698	297,710	14,220	-
Due from other funds	107,253	-	-	-
Prepaid expenses	1,961	-	18,410	-
<b>Total Assets</b>	<b>\$ 758,327</b>	<b>\$ 810,665</b>	<b>\$ 1,437,123</b>	<b>\$ 187,000</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 28,588	\$ 34,306	\$ 85,634	\$ -
Accrued salaries and benefits	129,281	45,748	171,993	-
Due to other funds	-	-	9,268	-
Unearned revenues	132,219	-	-	-
<b>Total Liabilities</b>	<b>290,088</b>	<b>80,054</b>	<b>266,895</b>	<b>-</b>
<b>Deferred inflows of Resources</b>				
Unavailable revenues	254,893	-	-	-
<b>Fund Balance</b>				
Nonspendable	1,961	-	18,410	-
Restricted	211,385	730,611	1,151,818	187,000
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>213,346</b>	<b>730,611</b>	<b>1,170,228</b>	<b>187,000</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 758,327</b>	<b>\$ 810,665</b>	<b>\$ 1,437,123</b>	<b>\$ 187,000</b>

continued

# COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2016

	Special Revenue				
	Geothermal	Bio Terrorism	Fish and Game	Tobacco	Emergency Medical Services
<b>ASSETS</b>					
Cash and investments	\$ 293,437	\$ -	\$ 9,934	\$ 20,347	\$ 143,802
Accounts receivable	44,674	-	-	-	-
Due from other governments	2,276	237,310	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	78	-	-	-
<b>Total Assets</b>	<b>\$ 340,387</b>	<b>\$ 237,388</b>	<b>\$ 9,934</b>	<b>\$ 20,347</b>	<b>\$ 143,802</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 97,210	\$ 33,504	\$ 1,927	\$ 759	\$ -
Accrued salaries and benefits	-	19,683	-	9,382	-
Due to other funds	-	107,253	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>97,210</b>	<b>160,440</b>	<b>1,927</b>	<b>10,141</b>	<b>-</b>
Deferred inflows of Resources					
Unavailable revenues	-	106,051	-	-	-
Fund Balance					
Nonspendable	-	78	-	-	-
Restricted	243,177	-	8,007	10,206	143,802
Assigned	-	-	-	-	-
Unassigned	-	(29,181)	-	-	-
<b>Total Fund Balances</b>	<b>243,177</b>	<b>(29,103)</b>	<b>8,007</b>	<b>10,206</b>	<b>143,802</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 340,387</b>	<b>\$ 237,388</b>	<b>\$ 9,934</b>	<b>\$ 20,347</b>	<b>\$ 143,802</b>

continued

## COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2016

	Mitigation Fee	County Service Areas	Development Impact
<b>ASSETS</b>			
Cash and investments	\$ 120,291	\$ 2,248,527	\$ 211,545
Accounts receivable	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Prepaid expenses	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 120,291</u>	<u>\$ 2,248,527</u>	<u>\$ 211,545</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ -	\$ 4,013	\$ -
Accrued salaries and benefits	-	523	-
Due to other funds	-	-	-
Unearned revenues	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>-</u>	<u>4,536</u>	<u>-</u>
Deferred inflows of Resources			
Unavailable revenues	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balance			
Nonspendable	-	-	-
Restricted	120,291	2,243,991	211,545
Assigned	-	-	-
Unassigned	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>120,291</u>	<u>2,243,991</u>	<u>211,545</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 120,291</u>	<u>\$ 2,248,527</u>	<u>\$ 211,545</u>

continued

# COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2016

	Special Revenue		Capital Projects	Debt Service	Total
	Various Restricted Grant Funds	Total Special Revenue	Miscellaneous Capital Improvements	Debt Service Fund	
<b>ASSETS</b>					
Cash and investments	\$ 863,786	\$ 6,342,133	\$ 396,106	\$ 131,192	\$ 6,869,431
Accounts receivable	-	48,073	-	-	48,073
Due from other governments	32,625	903,839	123,953	-	1,027,792
Due from other funds	-	107,253	-	-	107,253
Prepaid expenses	-	20,449	-	-	20,449
<b>Total Assets</b>	<b>\$ 896,411</b>	<b>\$ 7,421,747</b>	<b>\$ 520,059</b>	<b>\$ 131,192</b>	<b>\$ 8,072,998</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 43,312	\$ 329,253	\$ 37,535	\$ 198,014	\$ 564,802
Accrued salaries and benefits	-	376,610	-	-	376,610
Due to other funds	-	116,521	-	-	116,521
Unearned revenues	-	132,219	-	-	132,219
<b>Total Liabilities</b>	<b>43,312</b>	<b>954,603</b>	<b>37,535</b>	<b>198,014</b>	<b>1,190,152</b>
Deferred inflows of Resources					
Unavailable revenues	10,829	371,773	122,818	-	494,591
Fund Balance					
Nonspendable	-	20,449	-	-	20,449
Restricted	842,270	6,104,103	-	-	6,104,103
Assigned	-	-	359,706	-	359,706
Unassigned	-	(29,181)	-	(66,822)	(96,003)
<b>Total Fund Balances</b>	<b>842,270</b>	<b>6,095,371</b>	<b>359,706</b>	<b>(66,822)</b>	<b>6,388,255</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 896,411</b>	<b>\$ 7,421,747</b>	<b>\$ 520,059</b>	<b>\$ 131,192</b>	<b>\$ 8,072,998</b>

# COUNTY OF MONO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2016

	Special Revenue			
	Public Health	Behavioral Health	Social Services	CDBG
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	278,875	-	-	-
Fines, forfeitures and penalties	1,341	6,586	-	-
Use of money and property	2,159	4,820	7,966	-
Intergovernmental	2,113,276	1,056,162	3,688,598	187,000
Charges for services	258,044	164,274	127,208	-
Miscellaneous	16,856	1,504	4,308	-
<b>Total Revenues</b>	<u>2,670,551</u>	<u>1,233,346</u>	<u>3,828,080</u>	<u>187,000</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Public protection	-	-	-	-
Health and sanitation	2,778,512	1,267,229	-	-
Public assistance	-	-	4,427,327	-
Debt service				
Principal	-	-	-	-
Interest and issuance cost	-	-	-	-
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>2,778,512</u>	<u>1,267,229</u>	<u>4,427,327</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(107,961)</u>	<u>(33,883)</u>	<u>(599,247)</u>	<u>187,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	16,924	37,372	1,270,272	-
Transfers out	(58,426)	(4,905)	(26,989)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(41,502)</u>	<u>32,467</u>	<u>1,243,283</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(149,463)</u>	<u>(1,416)</u>	<u>644,036</u>	<u>187,000</u>
Fund Balances, Beginning of Year	<u>362,809</u>	<u>732,027</u>	<u>526,192</u>	<u>-</u>
<b>FUND BALANCES, END OF THE YEAR</b>	<u>\$ 213,346</u>	<u>\$ 730,611</u>	<u>\$ 1,170,228</u>	<u>\$ 187,000</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, 2016

	Special Revenue				
	Geothermal	Bio Terrorism	Fish and Game	Tobacco	Emergency Medical Services
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	7,049	-	77,294
Use of money and property	1,029	(566)	109	6	668
Intergovernmental	-	447,315	-	150,560	-
Charges for services	-	-	-	-	-
Miscellaneous	671,545	-	(230)	-	-
<b>Total Revenues</b>	<b>672,574</b>	<b>446,749</b>	<b>6,928</b>	<b>150,566</b>	<b>77,962</b>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public protection	558,378	376,767	10,745	-	-
Health and sanitation	-	-	-	172,776	-
Public assistance	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>558,378</b>	<b>376,767</b>	<b>10,745</b>	<b>172,776</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	114,196	69,982	(3,817)	(22,210)	77,962
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	58,426	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,426</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>114,196</b>	<b>69,982</b>	<b>(3,817)</b>	<b>36,216</b>	<b>77,962</b>
Fund Balances, Beginning of Year	128,981	(99,085)	11,824	(26,010)	65,840
<b>FUND BALANCES, END OF THE YEAR</b>	<b>\$ 243,177</b>	<b>\$ (29,103)</b>	<b>\$ 8,007</b>	<b>\$ 10,206</b>	<b>\$ 143,802</b>

continued

## COUNTY OF MONO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances (continued)  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2016

	Mitigation Fee	County Service Area	Development Impact
<b>REVENUES</b>			
Taxes	\$ -	\$ 199,311	\$ -
Licenses and permits	-	-	-
Fines, forfeitures and penalties	-	-	-
Use of money and property	999	20,818	1,757
Intergovernmental	-	-	-
Charges for services	-	130,807	-
Miscellaneous	-	11,255	-
Total Revenues	<u>999</u>	<u>362,191</u>	<u>1,757</u>
<b>EXPENDITURES</b>			
Current			
General government	-	347,699	-
Public protection	-	-	-
Health and sanitation	-	-	-
Public assistance	-	-	-
Debt service			
Principal	-	-	-
Interest and issuance cost	-	-	-
Capital outlay			
Total Expenditures	<u>-</u>	<u>347,699</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>999</u>	<u>14,492</u>	<u>1,757</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	999	14,492	1,757
Fund Balances, Beginning of Year	<u>119,292</u>	<u>2,229,499</u>	<u>209,788</u>
<b>FUND BALANCES, END OF THE YEAR</b>	<u>\$ 120,291</u>	<u>\$ 2,243,991</u>	<u>\$ 211,545</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, 2016

	Special Revenue		Capital Projects	Debt Services	Total
	Various	Total	Miscellaneous		
	Restricted	Special	Capital	Debt Service	
	Grand Funds	Revenue	Improvements	Fund	
<b>REVENUES</b>					
Taxes	\$ -	\$ 199,311	\$ -	\$ -	\$ 199,311
Licenses and permits	-	278,875	-	-	278,875
Fines, forfeitures and penalties	11,000	103,270	-	-	103,270
Use of money and property	5,703	45,468	-	-	45,468
Intergovernmental	1,017,188	8,660,099	503,138	-	9,163,237
Charges for services	6,271	686,604	-	-	686,604
Miscellaneous	68,570	773,808	300	-	774,108
Total Revenues	<u>1,108,732</u>	<u>10,747,435</u>	<u>503,438</u>	<u>-</u>	<u>11,250,873</u>
<b>EXPENDITURES</b>					
Current					
General government	-	347,699	-	-	347,699
Public protection	921,252	1,867,142	-	-	1,867,142
Health and sanitation	-	4,218,517	-	-	4,218,517
Public assistance	107,189	4,534,516	-	-	4,534,516
Debt service					
Principal	-	-	-	647,700	647,700
Interest and issuance cost	-	-	-	115,754	115,754
Capital outlay	-	-	378,428	-	378,428
Total Expenditures	<u>1,028,441</u>	<u>10,967,874</u>	<u>378,428</u>	<u>763,454</u>	<u>12,109,756</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>80,291</u>	<u>(220,439)</u>	<u>125,010</u>	<u>(763,454)</u>	<u>(858,883)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	13,284	1,396,278	176,692	876,860	2,449,830
Transfers out	<u>(56,407)</u>	<u>(146,727)</u>	<u>(224,547)</u>	<u>(167,290)</u>	<u>(538,564)</u>
Total Other Financing Sources (Uses)	<u>(43,123)</u>	<u>1,249,551</u>	<u>(47,855)</u>	<u>709,570</u>	<u>1,911,266</u>
<b>NET CHANGE IN FUND BALANCES</b>					
	<u>37,168</u>	<u>1,029,112</u>	<u>77,155</u>	<u>(53,884)</u>	<u>1,052,383</u>
Fund Balances, Beginning of Year					
	<u>805,102</u>	<u>5,066,259</u>	<u>282,551</u>	<u>(12,938)</u>	<u>5,335,872</u>
<b>FUND BALANCES, END OF THE YEAR</b>					
	<u>\$ 842,270</u>	<u>\$ 6,095,371</u>	<u>\$ 359,706</u>	<u>\$ (66,822)</u>	<u>\$ 6,388,255</u>

### **NONMAJOR ENTERPRISE FUNDS**

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

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**COUNTY OF MONO**

Combining Statement of Net Position

Nonmajor Enterprise Funds

June 30, 2016

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
<b>ASSETS</b>			
Current Assets			
Pooled cash and investments	\$ 61,805	\$ 20,012	\$ 81,817
Accounts receivable	455	-	455
	<u>62,260</u>	<u>20,012</u>	<u>82,272</u>
Total Assets			
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	1,555	-	1,555
	<u>1,555</u>	<u>-</u>	<u>1,555</u>
Total Liabilities			
<b>NET POSITION</b>			
Restricted	-	30,222	30,222
Unrestricted	60,705	(10,210)	50,495
	<u>60,705</u>	<u>(10,210)</u>	<u>50,495</u>
Total Net Position	<u>\$ 60,705</u>	<u>\$ 20,012</u>	<u>\$ 80,717</u>

**COUNTY OF MONO**

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended June 30, 2016

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 39,376	\$ 70	\$ 39,446
Total Operating Revenues	<u>39,376</u>	<u>70</u>	<u>39,446</u>
<b>OPERATING EXPENSES</b>			
Services and supplies	<u>22,590</u>	<u>15,703</u>	<u>38,293</u>
Total Operating Expenses	<u>22,590</u>	<u>15,703</u>	<u>38,293</u>
Operating Income (loss)	<u>16,786</u>	<u>(15,633)</u>	<u>1,153</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income (expenses)	<u>470</u>	<u>241</u>	<u>711</u>
Total Non-Operating Revenues	<u>470</u>	<u>241</u>	<u>711</u>
<b>CHANGE IN NET POSITION</b>	17,256	(15,392)	1,864
Net Position, Beginning of Year	<u>43,449</u>	<u>35,404</u>	<u>78,853</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 60,705</u>	<u>\$ 20,012</u>	<u>\$ 80,717</u>

## COUNTY OF MONO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended June 30, 2016

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash receipts from customers	\$ 38,921	\$ 70	\$ 38,991
Cash paid to suppliers for goods and services	<u>(23,400)</u>	<u>(16,354)</u>	<u>(39,754)</u>
Net Cash Provided (Used) by Operating Activities	<u>15,521</u>	<u>(16,284)</u>	<u>(763)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received (paid)	470	241	711
Net Cash Used in Capital and Related Financing Activities	<u>470</u>	<u>241</u>	<u>711</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	15,991	(16,043)	(52)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>45,814</u>	<u>36,055</u>	<u>81,869</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 61,805</u></u>	<u><u>\$ 20,012</u></u>	<u><u>\$ 81,817</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ 16,786	\$ (15,633)	\$ 1,153
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
Receivables	(455)	-	(455)
Payables	<u>(810)</u>	<u>(651)</u>	<u>(1,461)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 15,521</u></u>	<u><u>\$ (16,284)</u></u>	<u><u>\$ (763)</u></u>

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### **INTERNAL SERVICE FUNDS**

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



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# COUNTY OF MONO

Combining Statement of Net Position

Internal Service Funds

June 30, 2016

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
<b>ASSETS</b>					
Current Assets					
Pooled cash and investments	\$ 40,237	\$ 802,768	\$ 59,396	\$ 63,177	\$ 965,578
Cash with fiscal agent	-	-	62,557	-	62,557
Deposits with others	-	-	2,894,060	-	2,894,060
Total Current Assets	<u>40,237</u>	<u>802,768</u>	<u>3,016,013</u>	<u>63,177</u>	<u>3,922,195</u>
Noncurrent Assets					
Capital assets:					
Depreciable, net	<u>86,939</u>	<u>1,252,570</u>	<u>-</u>	<u>-</u>	<u>1,339,509</u>
Total Assets	<u>127,176</u>	<u>2,055,338</u>	<u>3,016,013</u>	<u>63,177</u>	<u>5,261,704</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred amounts related to pensions	<u>-</u>	<u>31,632</u>	<u>-</u>	<u>-</u>	<u>31,632</u>
<b>LIABILITIES</b>					
Current Liabilities					
Accounts payable	5,399	4,170	1,247	14,268	25,084
Salaries and benefits payable	-	18,229	2,548	-	20,777
Claims Liability	-	-	1,658,334	-	1,658,334
Total Current Liabilities	<u>5,399</u>	<u>22,399</u>	<u>1,662,129</u>	<u>14,268</u>	<u>1,704,195</u>
Long-term Liabilities					
Net pension liability	<u>-</u>	<u>240,602</u>	<u>-</u>	<u>-</u>	<u>240,602</u>
Total Liabilities	<u>5,399</u>	<u>263,001</u>	<u>1,662,129</u>	<u>14,268</u>	<u>1,944,797</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred amounts related to pensions	<u>-</u>	<u>18,426</u>	<u>-</u>	<u>-</u>	<u>18,426</u>
<b>NET POSITION</b>					
Net investment in capital assets	86,939	1,252,570	-	-	1,339,509
Unrestricted	34,838	552,973	1,353,884	48,909	1,990,604
Total Net Position	<u>\$ 121,777</u>	<u>\$ 1,805,543</u>	<u>\$ 1,353,884</u>	<u>\$ 48,909</u>	<u>\$ 3,330,113</u>

## COUNTY OF MONO

Combining Statement of Revenues, Expenses and  
Changes in Net Position  
Internal Service Funds  
For the Year Ended June 30, 2016

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
<b>OPERATING REVENUES</b>					
Charges for services	91,576	654,319	1,092,049	74,138	1,912,082
Total Operating Revenues	<u>91,576</u>	<u>654,319</u>	<u>1,092,049</u>	<u>74,138</u>	<u>1,912,082</u>
<b>OPERATING EXPENSES</b>					
Salaries and benefits	-	329,787	49,687	-	379,474
Services and supplies	51,977	132,195	1,585,465	53,459	1,823,096
Depreciation	21,019	425,638	-	-	446,657
Total Operating Expenses	<u>72,996</u>	<u>887,620</u>	<u>1,635,152</u>	<u>53,459</u>	<u>2,649,227</u>
Operating Income (Loss)	<u>18,580</u>	<u>(233,301)</u>	<u>(543,103)</u>	<u>20,679</u>	<u>(737,145)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income (expense)	153	5,348	21,237	421	27,159
Sale of capital assets	-	31,552	-	-	31,552
Miscellaneous	-	4,297	47,856	-	52,153
Total Non-Operating Revenues	<u>153</u>	<u>41,197</u>	<u>69,093</u>	<u>421</u>	<u>110,864</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>18,733</u>	<u>(192,104)</u>	<u>(474,010)</u>	<u>21,100</u>	<u>(626,281)</u>
Transfers in	-	224,547	-	-	224,547
<b>CHANGE IN NET POSITION</b>	<u>18,733</u>	<u>32,443</u>	<u>(474,010)</u>	<u>21,100</u>	<u>(401,734)</u>
Net Position, Beginning of Year, restated	<u>103,044</u>	<u>1,773,100</u>	<u>1,827,894</u>	<u>27,809</u>	<u>3,731,847</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 121,777</u>	<u>\$ 1,805,543</u>	<u>\$ 1,353,884</u>	<u>\$ 48,909</u>	<u>\$ 3,330,113</u>

# COUNTY OF MONO

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2016

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash receipts from interfund services provided	\$ 91,576	\$ 654,319	\$ 830,821	\$ 74,138	\$ 1,650,854
Cash paid to employees for services	-	(210,220)	(50,901)	-	(261,121)
Cash paid to suppliers for goods and services	(53,581)	(362,513)	(927,509)	(39,191)	(1,382,794)
Net Cash Provided (Used) by Operating Activities	<u>37,995</u>	<u>81,586</u>	<u>(147,589)</u>	<u>34,947</u>	<u>6,939</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Other revenues	-	4,297	47,856	-	52,153
Net Cash Provided (Used) by Noncapital Financing	<u>-</u>	<u>4,297</u>	<u>47,856</u>	<u>-</u>	<u>52,153</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Payments related to the acquisition of capital assets	(38,325)	(596,925)	-	-	(635,250)
Transfers in	-	224,547	-	-	224,547
Sale of capital assets	-	31,552	-	-	31,552
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(38,325)</u>	<u>(340,826)</u>	<u>-</u>	<u>-</u>	<u>(379,151)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest received (paid)	153	5,348	21,237	421	27,159
Net Cash Provided by Investing Activities	<u>153</u>	<u>5,348</u>	<u>21,237</u>	<u>421</u>	<u>27,159</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(177)	(249,595)	(78,496)	35,368	(292,900)
<b>Cash and Cash Equivalents, Beginning of Year</b>	40,414	1,052,363	200,449	27,809	1,321,035
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 40,237</u>	<u>\$ 802,768</u>	<u>\$ 121,953</u>	<u>\$ 63,177</u>	<u>\$ 1,028,135</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>					
Operating income (loss)	\$ 18,580	\$ (233,301)	\$ (543,103)	\$ 20,679	\$ (737,145)
Adjustments to reconcile operating income (loss) to net cash					
Depreciation	21,019	425,638	-	-	446,657
Changes in assets and liabilities					
Deposits with others	-	-	120,244	-	120,244
Deferred outflows	-	(36,379)	-	-	(36,379)
Claims liability	-	-	275,237	-	275,237
Accrued salaries and benefits	-	2,531	(1,214)	-	1,317
Payables	(1,604)	(230,318)	1,247	14,268	(216,407)
Net Pension liability	-	139,903	-	-	139,903
Deferred inflows	-	13,512	-	-	13,512
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 37,995</u>	<u>\$ 81,586</u>	<u>\$ (147,589)</u>	<u>\$ 34,947</u>	<u>\$ 6,939</u>

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### **INVESTMENT TRUST FUND**

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

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# COUNTY OF MONO

Combining Statement of Fiduciary Net Position

Investment Trust Fund

June 30, 2016

	<u>Local Districts</u>	<u>School Funds</u>	<u>Total</u>
<b>ASSETS</b>			
Pooled cash and investments	<u>\$ 15,984,664</u>	<u>\$ 22,921,160</u>	<u>\$ 38,905,824</u>
 Total Assets	 <u><u>\$ 15,984,664</u></u>	 <u><u>\$ 22,921,160</u></u>	 <u><u>\$ 38,905,824</u></u>
 <b>NET POSITION</b>			
Net position held in trust for investment pool participants	 <u><u>\$ 15,984,664</u></u>	 <u><u>\$ 22,921,160</u></u>	 <u><u>\$ 38,905,824</u></u>



**COUNTY OF MONO**

Combining Statement of Changes in Fiduciary Net Position  
Investment Trust Fund  
For the Year Ended June 30, 2016

	Local Districts	School Districts	Total
Additions			
Contributions	\$ 23,359,468	\$ 43,788,234	\$ 67,147,702
Investment income	145,092	206,184	351,276
Total Additions	23,504,560	43,994,418	67,498,978
Deductions:			
Distribution from pooled investment	20,957,411	43,904,942	64,862,353
Change in Net Position	2,547,149	89,476	2,636,625
Beginning net position held in trust for pool participants	13,437,515	22,831,684	36,269,199
Ending net position held for pool participants	\$ 15,984,664	\$ 22,921,160	\$ 38,905,824

**STATISTICAL SECTION (UNAUDITED)**

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**COUNTY OF MONO**

**Tax Levies and Collections  
General Fund Secured Roll  
1992-93 through 2015-16**

<u>Fiscal Year</u>	<u>Secured Tax Levy</u>	<u>Current Taxes Collected</u>	<u>Percent of Levy</u>	<u>Delinquent Collections</u>	<u>Total Collections</u>	<u>Percent of Levy Collected</u>
1992-93	\$ 5,677,052	\$ 5,939,621	103.30%	\$ 255,980	\$ 6,195,601	107.75%
1993-94	4,841,678	5,066,272	104.64%	217,070	5,283,342	109.12%
1994-95	5,047,309	5,372,192	106.44%	228,890	5,601,082	110.97%
1995-96	4,962,551	5,024,418	101.19%	238,335	5,262,753	106.12%
1996-97	5,309,141	5,243,350	98.76%	156,743	5,400,093	101.71%
1997-98	5,977,025	5,236,546	87.61%	175,404	5,411,950	90.55%
1998-99	6,120,181	5,420,929	88.57%	185,983	5,606,912	91.61%
1999-00	6,420,655	5,699,096	88.77%	166,327	5,865,423	91.35%
2000-01	6,880,850	6,464,711	93.95%	139,088	660,379	95.97%
2001-02	7,073,947	6,992,736	98.85%	151,339	7,144,075	100.99%
2002-03	8,271,224	8,307,872	100.44%	250,939	8,558,811	103.48%
2003-04	8,426,505	8,523,576	101.15%	69,133	8,592,709	101.97%
2004-05	9,536,891	9,449,034	99.08%	58,669	9,507,703	99.69%
2005-06	11,362,185	10,892,350	95.86%	85,125	10,977,475	96.61%
2006-07	13,630,827	13,805,122	101.28%	122,857	13,927,980	102.18%
2007-08	15,706,796	16,120,226	102.63%	85,260	16,205,486	103.17%
2008-09	17,388,237	16,726,245	96.19%	145,777	16,872,022	97.03%
2009-10	17,600,670	16,124,835	91.61%	604,423	16,729,257	95.05%
2010-11	16,514,331	14,230,471	86.17%	578,940	14,809,410	89.68%
2011-12	14,392,453	14,296,942	99.34%	505,527	14,802,468	102.85%
2012-13	15,368,593	15,038,334	97.85%	340,237	15,378,571	100.06%
2013-14	15,889,566	14,384,146	90.53%	435,043	14,819,189	93.26%
2014-15	16,152,775	15,713,842	97.28%	205,656	15,919,498	98.56%
2015-16	16,486,505	16,415,898	99.57%	199,666	16,615,564	100.78%

\*\* Includes all charges, paid and unpaid. Redeemed delinquent taxes now included in taxes collected section.

**COUNTY OF MONO**

**Property Tax Value Allocation Collection  
1992-93 through 2015-16  
AB-8 VALUES**

Fiscal Year	Real Property		Personal		Total	
	Inc. HOPTR	% Chg	Property	% Chg		% Chg
1992-93	\$ 1,475,079,312		\$ 235,660,094		\$ 1,710,739,406	
1993-94	1,528,919,793	3.65%	242,890,893	3.07%	1,771,810,686	3.57%
1994-95	1,596,913,764	4.45%	231,701,331	-4.61%	1,828,615,095	3.21%
1995-96	1,592,321,372	-0.29%	215,419,598	-7.03%	1,807,740,970	-1.14%
1996-97	1,597,912,626	0.35%	224,837,451	4.37%	1,822,750,077	0.83%
1977-98	1,632,980,213	2.19%	225,309,948	0.21%	1,858,290,161	1.95%
1998-99	1,676,009,395	2.64%	229,640,519	1.92%	1,905,649,914	2.55%
1999-00	1,779,593,856	6.18%	229,350,947	-0.13%	2,008,944,803	5.42%
2000-01	1,989,414,352	11.79%	196,039,081	-14.52%	2,185,453,433	8.79%
2001-02	2,215,280,910	11.35%	224,479,974	14.51%	2,439,760,884	11.64%
2002-03	2,430,999,676	9.74%	252,782,477	12.61%	2,683,782,153	10.00%
2003-04	2,762,004,268	13.62%	265,105,692	4.88%	3,027,109,960	12.79%
2004-05	3,085,979,775	11.73%	267,934,406	1.07%	3,353,914,181	10.80%
2005-06	3,550,462,443	15.05%	260,084,308	-2.93%	3,810,546,751	13.61%
2006-07	4,278,126,257	20.49%	281,570,435	8.26%	4,559,696,692	19.66%
2007-08	5,015,813,891	17.24%	302,045,338	7.27%	5,317,859,229	16.63%
2008-09	5,554,102,507	10.73%	318,725,408	5.52%	5,872,827,915	10.44%
2009-10	5,634,656,131	1.45%	282,290,022	-11.43%	5,916,946,153	0.75%
2010-11	5,096,159,613	-9.56%	418,506,072	48.25%	5,514,665,685	-6.80%
2011-12	4,964,600,710	-2.58%	413,444,230	-1.21%	5,378,044,940	-2.48%
2012-13	4,957,878,484	-0.14%	360,781,678	-12.74%	5,318,660,162	-1.10%
2013-14	4,911,028,555	-0.94%	383,101,102	6.19%	5,294,129,657	-0.46%
2014-15	4,990,657,506	1.62%	392,756,377	2.52%	5,383,413,883	1.69%
2015-16	5,106,845,276	2.33%	389,673,020	-0.79%	5,496,518,296	2.10%

**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**  
**2015-16**

<u>TAX AREAS 051-000 THRU 051-013/ 051-019 THRU 051-034</u>	<u>PERCENTAGE</u>
PROP 13 (1% Limit)	1.000000
ESUSD BOND Current	0.065852
<b>TOTAL</b>	<b>1.065852</b>
<b><u>TAX AREAS: 051-014 THRU 051-018</u></b>	
PROP 13 (1% Limit)	1.000000
ESUSD BOND Current	0.065852
<b>TOTAL</b>	<b>1.065852</b>
<b><u>TAX AREAS: 010-000, 010-002, 010-003, 010-004, 010-006, 010-008, 010-011, 010-012</u></b>	
PROP 13 (1% Limit)	1.000000
Mammoth Unified Bond '98, '00 & '01	0.028107
Mammoth-Kern SFID	0.026076
Southern Mono Hospital Bond Redemption	0.029461
Southern Mono Hospital Bond Current	0.029013
<b>TOTAL</b>	<b>1.112657</b>
<b><u>TAX AREAS: 010-001, 010-005, 010-007, 010-009, 010-010</u></b>	
PROP 13 (1% Limit)	1.000000
Mammoth-Kern SFID	0.026076
Southern Mono Hospital Bond Redemption	0.029461
Southern Mono Hospital Bond Current	0.029013
Mammoth Unified Bond '98, '00 & '01	0.028107
<b>TOTAL</b>	<b>1.112657</b>
<b><u>TAX AREAS: 010-013, 059-000, 059-005, 059-007, 059-012</u></b>	
PROP 13 (1% Limit)	1.000000
Mammoth Unified Bond '98, '00 & '01	0.028107
Southern Mono Hospital Bond Redemption	0.029461
Southern Mono Hospital Bond Current	0.029013
<b>TOTAL</b>	<b>1.086581</b>
<b><u>TAX AREAS: 060-000</u></b>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.029990
Bishop HS Bond (Determined by Inyo County)	0.010094
Southern Mono Hospital Bond Redemption	0.029461
Southern Mono Hospital Bond Current	0.029013
<b>TOTAL</b>	<b>1.098557</b>
<b><u>TAX AREAS: 060-001 THRU 060-006</u></b>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.029990
Bishop HS Bond (Determined by Inyo County)	0.010094
<b>TOTAL</b>	<b>1.040084</b>

**COUNTY OF MONO**

**Distribution of Pooled Property Tax  
1992-93 through 2015-16**

<u>Fiscal Year</u>	<u>County</u>	<u>Town of Mammoth Lakes</u>	<u>Schools Library and ERAF</u>	<u>Special Districts</u>	<u>Total</u>
1992-93	38.10%	2.93%	31.80%	27.17%	100.00%
1993-94	32.52%	3.02%	41.18%	23.28%	100.00%
1994-95	31.89%	3.03%	41.52%	23.56%	100.00%
1995-96	31.17%	3.96%	42.34%	22.53%	100.00%
1996-97	32.41%	3.07%	42.67%	21.85%	100.00%
1997-98	33.60%	3.05%	41.27%	22.08%	100.00%
1998-99	31.86%	3.06%	41.28%	23.80%	100.00%
1999-00	31.70%	3.19%	41.04%	24.07%	100.00%
2000-01	31.45%	3.58%	40.40%	24.57%	100.00%
2001-02	30.97%	3.64%	40.79%	24.60%	100.00%
2002-03	30.75%	3.74%	40.79%	24.72%	100.00%
2003-04	30.51%	3.89%	40.64%	24.96%	100.00%
2004-05	30.32%	4.00%	40.51%	25.17%	100.00%
2005-06	30.04%	4.17%	42.01%	23.78%	100.00%
2006-07	29.78%	4.29%	41.84%	24.08%	100.00%
2007-08	29.60%	4.43%	40.06%	25.91%	100.00%
2008-09	29.51%	4.50%	40.01%	25.97%	100.00%
2009-10	29.65%	4.46%	40.18%	25.71%	100.00%
2010-11	29.85%	4.37%	40.37%	25.42%	100.00%
2011-12	29.85%	4.36%	42.06%	23.73%	100.00%
2012-13	29.96%	4.30%	40.18%	25.56%	100.00%
2013-14	30.01%	4.29%	42.22%	23.48%	100.00%
2014-15	30.00%	4.30%	40.54%	25.16%	100.00%
2015-16	29.99%	4.30%	42.21%	23.50%	100.00%

**COUNTY OF MONO**  
**Tax Collections**  
**1992-93 through 2015-16**

Fiscal Year	General Fund		Secured and Unsecured				Totals
	County General Fund		Town of Mammoth	School Districts and Augmentation Fund	Special Districts		
	Secured	Unsecured					
1992-93	\$ 5,939,621	\$ 862,128	\$ 522,068	\$ 6,716,833	\$ 5,361,881	\$ 19,402,531	
1993-94	5,066,272	755,388	540,072	6,802,385	5,701,810	18,865,927	
1994-95	5,372,192	741,145	577,391	8,161,950	5,785,370	20,638,048	
1995-96	5,024,418	682,488	759,583	8,283,649	4,268,796	19,018,934	
1996-97	5,243,350	729,092	583,068	7,768,595	472,288	14,796,393	
1997-98	5,448,545	719,526	571,570	7,730,443	4,451,114	18,921,198	
1998-99	5,582,040	731,930	588,337	7,930,027	4,572,566	19,404,900	
1999-00	5,778,043	723,824	647,065	8,306,363	4,794,903	20,250,198	
2000-01	6,264,163	616,687	782,357	8,817,667	5,238,415	21,719,289	
2001-02	7,073,947	695,136	825,121	7,085,768	5,591,710	21,271,682	
2002-03	7,534,894	772,978	953,355	11,204,067	6,080,626	26,545,920	
2003-04	8,523,576	807,741	1,158,647	12,615,367	6,936,400	30,041,730	
2004-05*	9,449,034	706,107	1,348,916	13,642,275	7,916,718	33,063,050	
2005-06*	11,455,149	765,220	1,592,687	16,021,241	9,067,830	38,902,127	
2006-07*	12,910,660	894,463	2,295,078	18,389,553	11,787,382	46,277,136	
2007-08*	14,515,638	870,916	2,624,774	22,147,747	12,860,888	53,019,963	
2008-09*	14,933,794 **	919,168 **	2,653,891 **	23,571,923 **	15,301,520 **	57,380,296	
2009-10*	15,165,933 **	1,260,670 **	2,417,595 **	25,336,531 **	11,152,009 **	55,332,738	
2010-11*	15,209,742 **	2,409,465 **	2,409,465 **	22,262,705 **	12,855,279 **	55,146,657	
2011-12*	14,822,535 **	1,288,349 **	2,355,391 **	22,694,146 **	12,800,764 **	53,961,185	
2012-13*	14,814,123 **	1,122,030 **	2,286,660 **	22,419,290 **	12,544,531 **	53,186,634	
2013-14*	14,697,811 **	1,149,583 **	2,269,698 **	22,354,923 **	12,476,495 **	52,948,509	
2014-15*	14,935,887 **	1,146,281 **	2,341,781 **	21,402,568 **	14,014,837 **	53,841,353	
2015-16*	15,801,348	1,164,420	2,369,745	22,847,929	12,844,465	55,027,908	

\* 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**

**Triple Flip  
2004-05 through 2015-16**

	<u>COUNTY</u>			<u>TOWN</u>			<u>SPECIAL</u>
	<u>Sales Tax</u>	<u>VLF</u>	<u>ERAF III</u>	<u>Sales Tax</u>	<u>VLF</u>	<u>ERAF III</u>	<u>DISTRICTS</u>
<b>2004-05</b>	96,378	943,697	(92,964)	456,945	415,538	(217,497)	(890,482)
<b>2005-06</b>	101,279	1,074,952	(92,964)	501,959	517,229	(217,497)	(983,446)
<b>2006-07</b>	134,817	1,289,321	0	679,429	628,899	0	0
<b>2007-08</b>	148,749	1,494,755	0	518,443	744,745	0	0
<b>2008-09</b>	105,026	1,651,183	0	509,504	832,471	0	0
<b>2009-10</b>	120,633	1,673,140	0	349,063	874,007	0	0
<b>2010-11</b>	101,414	1,559,622	0	448,180	802,561	0	0
<b>2011-12</b>	117,111	1,520,974	0	431,197	783,012	0	0
<b>2012-13</b>	103,613	1,499,142	0	501,938	761,411	0	0
<b>2013-14</b>	163,165	1,492,432	0	458,344	756,080	0	0
<b>2014-15</b>	192,623	1,517,599	0	487,874	769,304	0	0
<b>2015-16</b>	75,242	1,549,479	0	107,542	784,930	0	0

SB 1096 adopted by the State in FY 2003 and implemented in FY 2004 is measure whereby Sales Taxes and Vehicle License Fees are "swapped" for property taxes. This is in the wake of the State obtaining debt reduction bonds using sales tax revenue as the funding source. These are manual adjustments made to property tax revenue and based upon projections from the state and "trued up" the following year. Funds are taken from ERAF to fill the revenue gaps. ERAF III is a swap from political subdivisions to back-fill the sales tax and VLF taken from ERAF. ERAF III is only in effect for FY 2004-05 and 2005-06.

The Triple Flip for Sales & Use Tax ended January 1, 2016 (FY 2015/16). As a result, the Bradley Burns sales tax rate was restored to 1% and ERAF will no longer be used to reimburse local agencies for the loss in sales tax that resulted from the Triple Flip. The final Triple Flip true-up payment was made by the State in July 2016.

## COUNTY OF MONO

### Miscellaneous Statistical Information June 30, 2016

<b>County Date of Formation:</b>	April 21, 1861	
<b>Form of Government:</b>	General Law County under California Constitution 1849	
<b>Area:</b>	3,030 Square Miles	
<b>County Road Mileage:</b>	684.42	
<b>Fire Protection:</b>	No county-wide fire district, each community has its own special fire protection district	
<b>Public Protection:</b>	Sworn Sheriff/Jail Personnel	39
	Non-Sworn Sheriff/Jail Personnel	4
	Number of Stations	3
	Number of Employees	<b>43</b>
	Percentage of Public Protection Personnel	14.38%
<b>Countywide Employees</b>	Full-Time <i>(Includes Public Protection Employees)</i>	279
	Part-Time	20
	Total	<b>299</b>
	<b><u>November 8, 2016 General Elections</u></b>	
<b>Elections:</b>	Number of Registered Voters	6,498
	Number of Votes Cast Last General Election	5,485
	Percentage of Registered Voters Voting	84.41%

**COUNTY OF MONO**

**Miscellaneous Statistical Information**

**June 30, 2016**

<b>Population:</b>	<u>FY Year</u>	<u>County</u>	<u>Incorporated</u>	<u>Total</u>
(Bodie Only)	1879	8,000		8,000
	1910	2,042		2,042
	1920	960		960
	1930	1,360		1,360
	1940	2,299		2,299
	1950	2,115		2,115
	1960	2,213		2,213
	1970	4,016		4,016
	1980	8,577		8,577
	1990		***	10,350
	2000		***	10,293
<i>Department of Finance as of 1/1/**</i>	2001		***	12,799
	2002		***	13,250
	2003		***	13,350
	2004	5,946	7,617	13,563
	2005	5,982	7,667	13,649
	2006	5,880	7,717	13,597
	2007	6,346	7,413	13,759
	2008	6,214	7,413	13,627
	2009	6,318	7,299	13,617
	2010	5,819	8,209	14,028
	2011	5,890	8,286	14,176
	2012	5,819	8,209	14,028
	2013	6,186	8,307	14,493
	2014	6,045	8,098	14,143
	2015	6,285	8,410	14,695
	2016	5,697	8,024	13,721

\*\*\* No Data Kept for these years

**COUNTY OF MONO  
STATE OF CALIFORNIA**

**SINGLE AUDIT REPORT**

**For the Year Ended June 30, 2016**



*Prepared by the Department of Finance*

COUNTY OF MONO

Single Audit Report  
For the Year Ended June 30, 2016

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Supervisors  
County of Mono  
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono (County), as of and for the year ended June 30, 2016, 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 22, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Supervisors  
County of Mono

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

Roseville, California  
March 22, 2017



# CliftonLarsonAllen

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Supervisors  
County of Mono  
Bridgeport, California

### **Report on Compliance for Each Major Federal Program**

We have audited the County of Mono's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2016. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.



### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2016, and have issued our report thereon dated March 22, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

### **Supplementary Schedules**

The Schedule of the California Emergency Management Agency and the Department of Corrections and Rehabilitation Grants Expenditures has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

Board of Supervisors  
County of Mono

**Purpose of This Report**

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.

*CliftonLarsonAllen LLP*

Roseville, California  
March 22, 2017

COUNTY OF MONO

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements/ Expenditures
<b>U.S. Department of Agriculture</b>				
Passed through USDA Forest Service:				
2015 USDA Forest Service	10.304		--	11,358
Subtotal CFDA 10.304			--	11,358
Passed through State Department of Public Health:				
WIC - Women, Infants, and Children	10.557		--	205,986
Passed through State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program	10.561		--	548,551
Passed through Controller's Office:				
Schools and Roads - Grants and States	10.665	PL 114-10	--	260,623
<b>Total U.S. Department of Agriculture</b>			<b>\$ --</b>	<b>\$ 1,026,518</b>
<b>U.S. Department of Housing and Urban Development</b>				
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	--	795,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	--	303,500
Subtotal CFDA 14.228			--	1,098,863
HOME Investment Partnership Program	14.239	13-HOME-8996	8,500	8,500
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			8,500	344,452
<b>Total U.S. Dept. of Housing and Urban Development</b>			<b>\$ 8,500</b>	<b>\$ 1,443,315</b>
<b>U.S. Department of the Interior</b>				
Bureau of Land Management:				
Sagegrouse Cooperative Agreement	15.231	--	--	5,210
<b>Total U.S. Department of the Interior</b>			<b>\$ --</b>	<b>\$ 5,210</b>
<b>U.S. Department of Justice</b>				
Direct Program:				
State Criminal Alien Assistance Program	16.606	--	--	10,288
Adult Drug Court Discretionary Grant Program-BJA	16.585		--	71,655
Subtotal			--	81,943
Passed through Drug Enforcement Administration				
2014 Domestic Cannabis Eradication	16.111	2015-39	--	5,587
Subtotal			--	5,587
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW15250260	--	69,204
Subtotal			--	69,204
Passed through Board of State and Community Corrections				
Anti Drug Abuse Program	16.738	BSCC 645-14	--	113,170
Juvenile Accountability Block Grant (JABG)	16.523	BSCC 217-13	--	162,717
Reducing Racial and Ethnic Disparities	16.540	BSCC 394-15	--	181,327
Subtotal			--	457,214
<b>Total U.S. Department of Justice</b>			<b>\$ --</b>	<b>\$ 613,948</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MONO

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements/ Expenditures
<b>U.S. Department of Labor</b>				
Passed through Employment Development Department via Kern County ETR:				
Workforce Investment Act - Adult	17,258	--	--	20,130
Workforce Investment Act - Youth	17,259	--	--	21,957
Workforce Investment Act - Dislocated Worker	17,278	--	--	32,167
Total - WIA Cluster			--	74,254
<b>Total U.S. Department of Labor</b>			\$ --	\$ 74,254
<b>U.S. Department of Transportation</b>				
Direct Program:				
Airport Improvement Program	20,106	3-06-0119-004-2013	--	9,015
Airport Improvement Program	20,106	3-06-0030-009-2013	--	13,869
Subtotal CFDA 20.106			--	22,884
Passed through State Department of Transportation:				
Highway Planning & Construction (RSTP Apportionment)	20,205	916000034	--	229,725
National Scenic Byways Program	20,205	902-5947	--	8,003
Subtotal CFDA 20.205			--	237,728
<b>Total U.S. Department of Transportation</b>			\$ --	\$ 260,612
<b>U.S. Department of Health and Human Services</b>				
Passed through California Dept. of Aging Via Inyo County:				
Aging Title III Part B	93,044	--	--	14,249
Aging Title III Part C	93,045	--	--	28,773
Nutrition Services Incentive Program	93,053	--	--	4,830
Total - Aging Cluster			--	47,852
Passed through State Department of Social Services:				
Family Preservation and Support Services	93,556	--	--	12,174
Temporary Assistance for Needy Families	93,558	--	--	369,883
Refugee Cash Assistance	93,566	--	--	993
Child Welfare Services – State Grants	93,645	--	--	11,172
Foster Care – Title IV-E	93,658	--	--	99,415
Adoption Assistance	93,659	--	--	2,556
In-Home Supportive Services	93,667	--	--	54,095
Independent Living	93,674	--	--	23,846
Subtotal			--	574,134
Passed through State Department of Health Services:				
Public Health Emergency Preparedness	93,069	--	--	107,320
Public Health Emergency Preparedness-Ebola	93,069	--	--	26,526
Subtotal CFDA 93.069			--	133,846
Pandemic Flu	93,268	--	--	58,673
Immunization	93,268	--	--	36,239
Subtotal CFDA 93.268			--	94,912

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MONO

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Disbursements/Expenditures</u>
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through State Department of Health Services (Continued):				
Maternal and Child Health Services	93.110		--	78,151
California Children's Services	93.767	--	--	152,731
Health Care Program for Children in Foster Care	93.767	--	--	7,146
Subtotal CFDA 93.767			--	159,877
Medical Assistance Program	93.778	--	--	339,483
Hospital Emergency Preparedness and Response	93.889	--	--	115,136
Ryan White/HIV Care Formula	93.917	--	--	20,180
HIV/AIDS Surveillance	93.917	--	--	3,000
Subtotal CFDA 93.917			--	23,180
Children's Health and Disability Prevention	93.994	--	--	48,320
Subtotal			--	992,905
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	--	394,051
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ --</b>	<b>\$ 2,008,942</b>
<b>U.S. Department of Homeland Security</b>				
Passed through State Dept. of Boating and Waterways				
2015 Boating Safety & Equipment Grant	97.012		--	14,445
2015 Boating Safety & Enforcement Aid Grant	97.012		--	112,899
Subtotal CFDA 97.012			--	127,344
Passed through State Office of Homeland Security:				
2015 EMPG	97.042		--	127,962
2015 State Homeland Security Grant	97.067		--	64,074
2014 State Homeland Security Grant	97.067		--	74,301
Subtotal CFDA 97.067			--	138,375
Subtotal			--	266,337
<b>Total U.S. Department of Homeland Security</b>			<b>\$ --</b>	<b>\$ 393,681</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 8,500</b>	<b>\$ 5,826,480</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF MONO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

**NOTE 1: REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Mono. The County of Mono reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**NOTE 2: BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for expenditures accounted for in proprietary funds, as described in Note 1 of the County's basic financial statements.

**NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

**NOTE 4: INDIRECT COST RATE**

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity; the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**NOTE 6: DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 14,249	\$ --
93.045	28,773	27,024
93.053	<u>4,830</u>	<u>--</u>
	<u>\$ 47,852</u>	<u>\$ 27,024</u>

**COUNTY OF MONO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**Section 1**

Summary of Auditor's Results

Financial Statements

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unmodified    |
| 2. Internal control over financial reporting:                                   |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted?                        | No            |

Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?                          | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:                                      | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No            |

4. Identification of major programs:

CFDA Number

Name of Federal Program

10.561

State Administrative Matching  
Grants for Food Stamp Program  
Temporary Assistance for Needy  
Families

93.558

Community Development Block  
Grant/State's Program and Non-  
Entitlement Grants in Hawaii

14.228

- |   |            |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs:         | \$ 750,000 |
| 6. Auditee qualified as a low-risk auditee under the Uniform Guidance, Section 520? | Yes        |

**COUNTY OF MONO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**Section 2**

Financial Statement Findings

None reported

**Section 3**

Federal Award Findings and Questioned Costs

None reported



**COUNTY OF MONO**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2016

None reported.

## **SUPPLEMENTARY SCHEDULES**

**COUNTY OF MONO**

Schedule of the California Emergency Management Agency  
and the Department of Corrections and Rehabilitation Grants Expenditures  
For the Year Ended June 30, 2016

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2015	Ended June 30, 2016	As of June 30, 2016	Federal Share	State Share	County Share
CalMMET# MH08.03.0260						
Personnel services	\$ 48,976	\$ 60,675	\$ 109,651	\$ --	\$ 60,675	\$ --
Operating expenses	1,058	14,729	15,787	--	14,729	--
Equipment	6,185	6,214	12,399	--	6,214	--
Totals	<u>\$ 56,219</u>	<u>\$ 81,618</u>	<u>\$ 137,837</u>	<u>\$ --</u>	<u>\$ 81,618</u>	<u>\$ --</u>
2013 HSG# 2013-						
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	33,380	--	33,380	--	--	--
Totals	<u>\$ 33,380</u>	<u>\$ --</u>	<u>\$ 33,380</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2014 HSG						
Personnel services	\$ --	\$ 24,640	\$ 24,640	\$ 24,640	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	29,665	49,661	79,326	49,661	--	--
Totals	<u>\$ 29,665</u>	<u>\$ 74,301</u>	<u>\$ 103,966</u>	<u>\$ 74,301</u>	<u>\$ --</u>	<u>\$ --</u>
2015 HSG						
Personnel services	\$ --	--	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	64,074	64,074	64,074	--	--
Totals	<u>\$ --</u>	<u>\$ 64,074</u>	<u>\$ 64,074</u>	<u>\$ 64,074</u>	<u>\$ --</u>	<u>\$ --</u>
2014 EMPG						
Personnel services	\$ 128,065	--	\$ 128,065	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 128,065</u>	<u>\$ --</u>	<u>\$ 128,065</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2015 EMPG						
Personnel services	\$ --	\$ 189,924	\$ 189,924	\$ 94,962	\$ --	\$ 94,962
Operating expenses	--	--	--	--	--	--
Equipment	--	66,000	66,000	33,000	--	33,000
Totals	<u>\$ --</u>	<u>\$ 255,924</u>	<u>\$ 255,924</u>	<u>\$ 127,962</u>	<u>\$ --</u>	<u>\$ 127,962</u>

**COUNTY OF MONO**

Schedule of the California Emergency Management Agency  
and the Board of State and Community Corrections Grants Expenditures  
For the Year Ended June 30, 2016

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2015	For the Year Ended June 30, 2016	Cumulative As of June 30, 2016	Federal Share	State Share	County Share
	Victim/Witness Assistance VW15-250-260					
Personnel services	\$ 95,766	\$ 115,090	\$ 210,856	\$ 69,204	\$ 45,886	\$ --
Operating expenses	4,707	2,072	6,779	--	2,072	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 100,473</u>	<u>\$ 117,162</u>	<u>\$ 217,635</u>	<u>\$ 69,204</u>	<u>\$ 47,958</u>	<u>\$ --</u>
Justice Assistance 645-14						
Personnel services	\$ 1,691	\$ 12,745	\$ 14,436	\$ 12,745	\$ --	\$ --
Operating expenses	21,985	87,319	109,304	87,319	--	--
Equipment	--	13,106	13,106	13,106	--	--
Totals	<u>\$ 23,676</u>	<u>\$ 113,170</u>	<u>\$ 136,846</u>	<u>\$ 113,170</u>	<u>\$ --</u>	<u>\$ --</u>
JABG BSCC 217-13						
Personnel services	\$ 7,222	\$ 76,099	\$ 83,321	\$ 53,321	\$ --	\$ 22,778
Operating expenses	44,820	120,443	\$ 165,263	52,643	--	67,800
Equipment	11,298	56,752	\$ 68,050	56,752	--	--
Totals	<u>\$ 63,340</u>	<u>\$ 253,294</u>	<u>\$ 316,634</u>	<u>\$ 162,716</u>	<u>\$ --</u>	<u>\$ 90,578</u>
R.E.D. BSCC 394-15						
Personnel services	\$ 225	\$ 89,225	\$ 89,450	\$ 89,225	\$ --	\$ --
Operating expenses	54,494	92,102	146,596	92,102	--	--
Equipment	4,252	--	4,252	--	--	--
Totals	<u>\$ 58,971</u>	<u>\$ 181,327</u>	<u>\$ 240,298</u>	<u>\$ 181,327</u>	<u>\$ --</u>	<u>\$ --</u>
JJCPA						
Personnel services	\$ 30,000	\$ 30,000	\$ 60,000	\$ --	\$ 30,000	\$ --
Operating expenses	5,446	2,485	7,931	--	2,485	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 35,446</u>	<u>\$ 32,485</u>	<u>\$ 67,931</u>	<u>\$ --</u>	<u>\$ 32,485</u>	<u>\$ --</u>
YOBG						
Personnel services	\$ 13,500	\$ 15,500	\$ 29,000	\$ --	\$ 15,500	\$ --
Operating expenses	20,222	25,233	45,455	--	25,233	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 33,722</u>	<u>\$ 40,733</u>	<u>\$ 74,455</u>	<u>\$ --</u>	<u>\$ 40,733</u>	<u>\$ --</u>
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF MONO**  
**TREASURY OVERSIGHT COMMITTEE**  
**COMPLIANCE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2016**

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**COUNTY OF MONO**

**Treasury Oversight Committee  
Compliance Report  
For the Year Ended June 30, 2016**

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## INDEPENDENT ACCOUNTANT'S REPORT

Members of the Treasury  
Oversight Committee  
County of Mono  
Bridgeport, California

We have examined the County of Mono's compliance with the Treasury Oversight Committee provisions contained in Sections 27130-27137 of the California Government Code for the fiscal year ended June 30, 2016. Treasury's management is responsible for the compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination. We did not audit, verify or confirm the existence of the investments as this was not within the scope of this engagement and is normally included as part of the County's annual financial audit. Rather, the sole purpose of this audit was to determine compliance with the requirements specified in the Government Code Sections.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Treasury management's compliance and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on compliance with specified requirements.

In our opinion the County of Mono is in compliance, in all material respects, with the articles of Sections 27130-27137 of the Government Code for the fiscal year ended June 30, 2016. We have included on the following pages our discussion and observations regarding the oversight provided.

This report is intended only for the information of the Treasury's management, Treasury Oversight Committee, the Board of Supervisors, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

Roseville, California  
March 22, 2017

**COUNTY OF MONO**

Treasury Oversight Committee  
Compliance Report  
For the Year Ended June 30, 2016

COMMITTEE MEMBERS

<u>Member</u>	<u>Organization Representing</u>
Janet Dutcher	Finance Director, Mono County
Gerald Frank	Asst. Finance Director, Treasurer/Tax Collector Mono County
Larry Johnston	Supervisor, Mono County Board of Supervisors
Caty Ecklund	Chief Business Officer, Mono County Office of Education
Brooke Bien	Business Manager, Mammoth Unified School District
George R. Savage	Retired CPA/Court Fiscal Officer
Shields Richardson	Mayor, Town of Mammoth Lakes
Daniel C. Holler	Town Manager, Town of Mammoth Lakes Alternate Member
Fred Stump	Supervisor, Mono County Board of Supervisors, Alternate Member



## COUNTY OF MONO

### Treasury Oversight Committee Compliance Report For the Year Ended June 30, 2016

#### **Background and General**

In 1995, the California legislature passed provisions requiring each county to establish an oversight committee of from 3 to 11 members representing various organizations (the pool of organizations was also specified in the legislation). The purpose of this committee was to oversee the policies that guide the investment of public funds. The committee was not to impinge on the day-to-day operations of the County Treasurer, but rather to review and monitor the Treasurer's investment policy and reporting.

Certain statutory changes were enacted by the California legislature effective January 1, 2005. Government Code section 27131 now makes the Treasury Oversight Committee optional. Although Legislature encourages the continuation of the Oversight Committee, the Committee may wish to review whether to continue with the committee in future years. Other statutory changes also include the removal of the mandatory filing of the County's annual investment policy and the County's quarterly investment report. Instead, the County's annual investment policy should be submitted to the County Board of Supervisors and the quarterly investment reports should be submitted to the County's administrative office, auditor-controller or Board of Supervisors.

#### **Compliance Audit Requirement**

The oversight legislation included many specific requirements such as the required contents of the Treasurer's Investment Policy. Government Code Section (GC) 27134 requires an annual audit to determine compliance with the provisions. This audit serves to comply with that requirement.

#### **Committee Formation and Operation**

In 2013, Mono County issued a Resolution, which established the Mono County Treasury Oversight Committee (the "Committee"), membership, term of members, organization, powers and duties.

Meetings were held during the fiscal year on November 9, 2015. We reviewed the minutes and believe the meetings were properly conducted in order to provide oversight.

## COUNTY OF MONO

### Treasury Oversight Committee Compliance Report For the Year Ended June 30, 2016

#### Investment Policy Statement

Government Code section 53646 requires the County Treasurer to annually prepare an investment policy statement even if there were no policy changes. The Statement is reviewed by the Oversight Committee and submitted to the Board of Supervisors for approval. We noted that when the TOC was formed, on December 17, 2013, the TOC adopted the investment policy that was submitted and approved by the Board of Supervisors on July 3, 2012. The updated Investment Policy Statement was approved by the Mono County Board of Supervisors on February 2, 2016. All adopted changes are consistent with state law requirements.

#### Investment Policy Review

We reviewed the requirements specified in Government Code § 27133, items a-h. We believe the policy addressed all the required provisions as follows:

<u>Requirement</u>	<u>Policy Section</u>	<u>Deemed Compliant</u>
a) Authorized securities Maximum percentage by type	Investment Parameters Section VIII & IX	Yes Yes
b) Maximum terms	Investment Parameters Section IX	Yes
c) Criteria for selection of brokers Prohibition of political contribution	Authorized Financial Institutions Section VI	Yes Yes
d) Limits on gifts	Standards of Care Section V	Yes
e) Reporting to Oversight Committee	Reporting Section X	Yes
f) Calculation of treasurer's costs (GC 27013)	Investment Pool Costs Section XI	Yes
g) Voluntary depositors	Authorized Financial Institutions Section IV	Yes
h) Requests for withdrawal	Withdrawal Requests Section XII	Yes

As shown above, we believe the policy adopted contained all the provisions specified in the oversight legislation. The policy appears to be complete in all respects.

## COUNTY OF MONO

### Treasury Oversight Committee Compliance Report For the Year Ended June 30, 2016

#### **Compliance to Policy**

We reviewed the County's actual practices during 2015-2016 to determine compliance to the investment policy. We verified that the maximum percentages by category of investment were not exceeded during the year. We also verified that maximums for single issuers and maximum term limits specified in the policy were not exceeded.

#### **Reporting**

We reviewed the quarterly reports which were submitted to the Board of Supervisors and to the Committee to verify that they contained the information specified in the law. They appeared to be complete with all the required information and included the cash needs disclosure, compliance to policy and the source of the market value information.

#### **General Observations and Conclusion**

The Treasury pool appears to be diversified. Since the portfolio is short term in nature, the market values and the cost are nearly the same. Investments in the portfolio appear to have been prudent and were of the type common to investment pools of other counties. Safekeeping agents were used for custody of investments. Quarterly reports on the treasury pool are complete and provide the necessary information to properly review the portfolio.

We believe the County was in compliance, in all material respects, with the oversight requirements and that oversight was provided for the 2015-2016 year.



## INDEPENDENT ACCOUNTANT'S REPORT

Honorable Board of Supervisors  
County of Mono  
Bridgeport, California

We have performed the procedures enumerated below to the Appropriations Limit calculation of the County of Mono (County) for the year ended June 30, 2016. These procedures, which were agreed to by the County were performed solely to assist the County in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The County's management is responsible for the Appropriations Limit calculation. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed calculation, and compared the limit and annual adjustment factors in those calculation to the limit and annual adjustment factors that were adopted by resolution of the County Board of Supervisors. We also compared the population and inflation options included in the aforementioned calculation to those that were selected by a recorded vote of the Board of Supervisors.

Finding: No exceptions were noted as a result of our procedures.

2. For the Appropriations Limit calculation, we added last year's limit to total adjustments, and compared the resulting amount to this year's limit.

Finding: The County used an incorrect per Capita Personal Income (CPI) factor in its calculation, resulting in the Board approved limit being \$736,916 lower than it should have been.

CPI used by County in its calculation was 1.0479% and the correct CPI was 3.82%

3. We compared the current year information presented in the Appropriations Limit calculation to the other calculation described in #1 above.

Finding: The appropriations limit calculated by the County was \$736,916 lower than it should have been as noted in procedure 2.

4. We compared the prior year appropriations limit presented in the Appropriations Limit calculation to the prior year appropriations limit adopted by the County Board of Supervisors for the prior year.

Finding: No exceptions were noted as a result of our procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Appropriations Limit calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the County and management of the County of Mono and is not intended to be and should not be used by anyone other than these specified parties.

*Clifton Larson Allen LLP*

Roseville, California  
March 9, 2017



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**Departments: Finance**

**TIME REQUIRED** 20 minutes (10 minutes presentation;  
10 minutes discussion) **PERSONS APPEARING** Janet Dutcher

**SUBJECT** CalPERS Changes Concerning the  
County's Unfunded Pension Liability  
of our Miscellaneous Plan **BEFORE THE BOARD**

### AGENDA DESCRIPTION:

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

Update the Board on recent CalPERS changes regarding the calculation, billing and collection of the Unfunded Pension Liability component of the employer required annual retirement contribution, the projected impact to the county budget and the potential cost savings over time if the County chooses a shorter amortization period for paying down the unfunded liability.

### RECOMMENDED ACTION:

Receive presentation and provide direction to staff, if desired.

### FISCAL IMPACT:

The County's Miscellaneous Plan with CalPERS has an unfunded actuarial liability of \$29,035,567, estimated as of June 30, 2017. Choosing to pay down this liability over twenty (20) years instead of thirty (30) years results in estimated savings of \$1,736,588. Choosing to pay down this liability over fifteen (15) years instead of thirty (30) years results in estimated savings of \$11,141,363. Approximately 50% represents the estimated impact to General Fund departments.

**CONTACT NAME:** Janet Dutcher

**PHONE/EMAIL:** (760) 932-5494 / jdutcher@mono.ca.gov

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

**SEND COPIES TO:**

### MINUTE ORDER REQUESTED:

YES  NO

### ATTACHMENTS:

[Click to download](#)

[Staff report](#)

[Unfunded Liability - Schedule of Amortization Options and Savings](#)

[Actuarial Report - Misc 2017-2018 pages 15-17](#)

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### History

<b>Time</b>	<b>Who</b>	<b>Approval</b>
4/27/2017 10:40 AM	County Administrative Office	Yes
4/24/2017 5:39 PM	County Counsel	Yes
4/26/2017 4:50 PM	Finance	Yes



# DEPARTMENT OF FINANCE

## AUDITOR-CONTROLLER

### COUNTY OF MONO

---

Stephanie M. Butters  
Assistant Finance Director  
Auditor-Controller

Janet Dutcher, CPA, CGFM  
Director of Finance

P.O. Box 556  
Bridgeport, California 93517  
(760) 932-5490  
Fax (760) 932-5491

**Date:** May 2, 2017

**To:** Honorable Board of Supervisors

**From:** Janet Dutcher, Finance Director

**Subject:** CalPERS changes concerning the County's unfunded pension liability  
Of our Miscellaneous Plan

#### Action Requested:

Receive presentation and provide direction to staff, if desired.

This agenda item is limited to discussion about the County's pension contributions to our Miscellaneous Plan administered by the California Public Employees' Retirement System (CalPERS). It excludes any impact to our public safety plans. The purpose of this item is to provide information about the Miscellaneous Plan's unfunded liability, propose some options for accelerating payment of this liability and quantifying the savings to the County.

#### Background:

The County makes annual contributions to CalPERS comprised of the normal cost for our active employees and an amortization rate towards our unfunded liability. The unfunded liability is the deficit between what the County has paid into the fund and the amount of funds needed to meet the County's obligation to pay pensions in the future. CalPERS annually prepares an actuarial study for our plan that quantifies the County's current and future pension obligations and sets annual contribution requirements.

Shown below is our historical pension contribution rates.

Fiscal Year	Contribution Rate	Normal Cost Rate	Unfunded Liability Rate (Payment)	Unfunded Liability
2013-2014	20.288%	11.571%	8.717%	\$18,111,297
2014-2015	21.457%	11.205%	10.252%	\$27,705,740
2015-2016	22.542%	10.983%	11.559%	\$24,657,526
2016-2017	23.860%	10.942%	12.918%	\$29,035,567

The unfunded liability is reduced each year by our required payment based on a 30-year amortization but the liability is adjusted up or down because of changes in assumptions (discount rates, retirees, payroll, and mortality) and the difference between CalPERS actual realized earnings on investments against projected investment returns (7.5%).



**Discussion:**

In past years, CalPERS collected annual contributions for both our normal costs and our unfunded liability as a percentage of employee salaries. Beginning with Fiscal Year 2017-2018, CalPERS will instead collect our employer contributions towards the plan's unfunded liability as fixed dollar amounts. This change addresses the under-funding that arises because of declining payroll and the reduction in the number of active members compared to retirees in the plan.

For Fiscal Year 2017-2018, our unfunded liability payment is \$2,047,977. This amount reduces our unfunded liability based on an amortization period of thirty years. That means annual payments are scheduled such that at the end of the thirty-year period, the unfunded liability would be \$0 assuming no other changes (investment earnings, plan experience, assumption changes, benefit changes). This is the minimum required contribution according to CalPER's amortization policy.

A shorter amortization period will pay off the unfunded liability sooner and generate substantial savings. Higher short-term payments, if the County can afford it, means we pay less interest over time and have lower payments later. As a result, CalPERS has proposed to employers the option to use a shorter amortization period. This is the main reason for this agenda item, to provide your Board with this information. If we can find the budget savings to incorporate pay down of this liability, it would strengthen the County's fiscal position after ten to twenty years.

The schedule attached to this staff report illustrates the advantages of accelerating payments towards our plan's unfunded liability of \$29,035,567. If the Board is interested in exploring this option of changing our plan's amortization schedule, CalPERS instructions are to contact our plan's actuary to discuss it further.

Note, the amortization results shown in the schedule uses known facts from our current actuarial valuation. Actual results may deviate from these results. Future amortization payments no matter which amortization period we choose may not match these projected amortization payments.

**Fiscal Impact:**

The County's Miscellaneous Plan with CalPERS has an unfunded actuarial liability of \$29,035,567, estimated as of June 30, 2017. Choosing to pay down this liability over twenty (20) years instead of thirty (30) years results in estimated savings of \$1,736,588. Choosing to pay down this liability over fifteen (15) years instead of thirty (30) years results in estimated savings of \$11,141,363. Approximately 50% represents the estimated impact to General Fund departments.

### 30-Year Amortization Schedule and Alternatives

Fiscal Year	Current Amortization Schedule	20 Year Amortization Schedule	Difference (Budget Impact and Savings)	15 Year Amortization Schedule	Difference (Budget Impact and Savings)
2017-2018	\$ 2,047,977	\$ 2,192,343	\$ 144,366	\$ 2,661,677	\$ 613,700
2018-2019	2,300,191	2,258,113	(42,078)	2,741,527	441,336
2019-2020	2,565,697	2,325,857	(239,840)	2,823,773	258,076
2020-2021	2,686,109	2,395,632	(290,477)	2,908,486	222,377
2021-2022	2,836,404	2,467,501	(368,903)	2,995,741	159,337
2022-2023	2,921,498	2,541,526	(379,972)	3,085,613	164,115
2023-2024	3,009,142	2,617,772	(391,370)	3,178,181	169,039
2024-2025	3,099,416	2,696,305	(403,111)	3,273,527	174,111
2025-2026	2,896,599	2,777,194	(119,405)	3,371,733	475,134
2026-2027	3,012,264	2,860,510	(151,754)	3,472,885	460,621
2027-2028	2,456,742	2,946,326	489,584	3,577,071	1,120,329
2028-2029	2,525,586	3,034,715	509,129	3,684,383	1,158,797
2029-2030	2,601,354	3,125,757	524,403	3,794,915	1,193,561
2030-2031	2,679,395	3,219,529	540,134	3,908,762	1,229,367
2031-2032	2,466,074	3,316,115	850,041	4,026,025	1,559,951
2032-2033	2,376,577	3,415,599	1,039,022	-	(2,376,577)
2033-2034	2,013,983	3,518,067	1,504,084	-	(2,013,983)
2034-2035	1,900,962	3,623,609	1,722,647	-	(1,900,962)
2035-2036	1,779,351	3,732,317	1,952,966	-	(1,779,351)
2036-2037	1,648,730	3,844,287	2,195,557	-	(1,648,730)
2037-2038	1,698,193	-	(1,698,193)	-	(1,698,193)
2038-2039	1,749,137	-	(1,749,137)	-	(1,749,137)
2039-2040	1,801,611	-	(1,801,611)	-	(1,801,611)
2040-2041	1,855,661	-	(1,855,661)	-	(1,855,661)
2041-2042	1,105,725	-	(1,105,725)	-	(1,105,725)
2042-2043	1,190,868	-	(1,190,868)	-	(1,190,868)
2043-2044	1,110,717	-	(1,110,717)	-	(1,110,717)
2044-2045	171,144	-	(171,144)	-	(171,144)
2045-2046	(7,410)	-	7,410	-	7,410
2046-2047	145,965	-	(145,965)	-	(145,965)
<b>Totals</b>	<b>\$ 60,645,662</b>	<b>\$ 58,909,074</b>		<b>\$ 49,504,299</b>	
<b>Unfunded Liability</b>	<b>\$ 29,035,567</b>	<b>\$ 29,035,567</b>		<b>\$ 29,035,567</b>	
<b>Interest</b>	<b>\$ 31,610,095</b>	<b>\$ 29,873,507</b>		<b>\$ 20,468,732</b>	
<b>Estimated Savings</b>			<b>\$ (1,736,588)</b>		<b>\$ (11,141,363)</b>

## Schedule of Amortization Bases

There is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2015.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: Fiscal Year 2017-18.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for a fiscal year is equal to the Expected Employer Contribution for the fiscal year minus the Expected Normal Cost for the year. The Employer Contribution for the first fiscal year is determined by the actuarial valuation two years ago and the contribution for the second year is from the actuarial valuation one year ago. The Normal Cost Rate for each of the two fiscal years is assumed to be the same as the rate determined by the current valuation. All expected dollar amounts are determined by multiplying the rate by the expected payroll for the applicable fiscal year, based on payroll as of the valuation date.

Reason for Base	Date Established	Amortization Period	Balance 6/30/15	Expected Payment 2015-16	Balance 6/30/16	Expected Payment 2016-17	Balance 6/30/17	Scheduled Payment for 2017-18
ASSUMPTION CHANGE	06/30/03	8	\$1,800,805	\$224,631	\$1,702,962	\$231,370	\$1,590,794	\$238,312
ASSETS CHANGE	06/30/03	8	\$(18,500)	\$(2,308)	\$(17,495)	\$(2,377)	\$(16,343)	\$(2,448)
BENEFIT CHANGE	06/30/04	8	\$(17,815)	\$(2,222)	\$(16,847)	\$(2,289)	\$(15,737)	\$(2,358)
METHOD CHANGE	06/30/04	9	\$(179,671)	\$(20,782)	\$(171,599)	\$(21,405)	\$(162,276)	\$(22,047)
BENEFIT CHANGE	06/30/06	11	\$32,498	\$3,307	\$31,506	\$3,407	\$30,337	\$3,509
BENEFIT CHANGE	06/30/06	10	\$4,189,578	\$453,016	\$4,034,099	\$466,607	\$3,852,869	\$480,605
ASSUMPTION CHANGE	06/30/09	14	\$2,089,517	\$183,025	\$2,056,467	\$188,515	\$2,015,245	\$194,171
SPECIAL (GAIN)/LOSS	06/30/09	24	\$3,655,610	\$236,441	\$3,684,634	\$243,534	\$3,708,481	\$250,840
SPECIAL (GAIN)/LOSS	06/30/10	25	\$(642,008)	\$(40,689)	\$(647,971)	\$(41,910)	\$(653,116)	\$(43,167)
ASSUMPTION CHANGE	06/30/11	16	\$1,929,065	\$155,955	\$1,912,048	\$160,633	\$1,888,903	\$165,452
SPECIAL (GAIN)/LOSS	06/30/11	26	\$(402,533)	\$(25,030)	\$(406,772)	\$(25,780)	\$(410,550)	\$(26,554)
PAYMENT (GAIN)/LOSS	06/30/12	27	\$(12,178)	\$(744)	\$(12,320)	\$(766)	\$(12,450)	\$(789)
(GAIN)/LOSS	06/30/12	27	\$5,532,811	\$337,911	\$5,597,418	\$348,049	\$5,656,360	\$358,490
(GAIN)/LOSS	06/30/13	28	\$9,748,561	\$137,114	\$10,337,540	\$282,455	\$10,820,001	\$436,392
ASSUMPTION CHANGE	06/30/14	19	\$4,894,872	\$(83,456)	\$5,348,517	\$101,877	\$5,644,027	\$209,866
(GAIN)/LOSS	06/30/14	29	\$(8,120,392)	\$43,632	\$(8,774,660)	\$(123,416)	\$(9,304,799)	\$(254,237)
(GAIN)/LOSS	06/30/15	30	\$3,644,966	\$(80,827)	\$4,002,142	\$(97,913)	\$4,403,821	\$61,940
<b>TOTAL</b>			<b>\$28,125,186</b>	<b>\$1,518,974</b>	<b>\$28,659,669</b>	<b>\$1,710,591</b>	<b>\$29,035,567</b>	<b>\$2,047,977</b>

## 30-Year Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to CalPERS amortization policy. There has been considerable interest from many agencies in paying off these unfunded accrued liabilities sooner and the possible savings in doing so. As a result, we have provided alternate amortization schedules to help analyze the current amortization schedule and illustrate the advantages of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternate "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. Note that the payments under each alternate scenario increase by 3 percent for each year into the future. The schedules do not attempt to reflect any experience after June 30, 2015 that may deviate from the actuarial assumptions. Therefore, future amortization payments displayed in the Current Amortization Schedule may not match projected amortization payments shown in connection with Projected Employer Contributions provided elsewhere in this report.

The Current Amortization Schedule typically contains individual bases that are both positive and negative. Positive bases result from plan changes, assumption changes or plan experience that result in increases to unfunded liability. Negative bases result from plan changes, assumption changes or plan experience that result in decreases to unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years such as:

- A positive total unfunded liability with a negative total payment,
- A negative total unfunded liability with a positive total payment, or
- Total payments that completely amortize the unfunded liability over a very short period of time

In any year where one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy. For purposes of this display, total payments include any negative payments. Therefore, the amount of estimated savings may be understated to the extent that negative payments appear in the current schedule.

## 30-Year Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
			Balance	Payment	Balance	Payment
<b>6/30/2017</b>	29,035,567	2,047,977	29,035,567	2,192,343	29,035,567	2,661,677
<b>6/30/2018</b>	29,089,846	2,300,191	28,940,165	2,258,113	28,453,549	2,741,527
<b>6/30/2019</b>	28,886,693	2,565,697	28,769,416	2,325,857	27,745,089	2,823,773
<b>6/30/2020</b>	28,393,028	2,686,109	28,515,623	2,395,632	26,898,221	2,908,486
<b>6/30/2021</b>	27,737,488	2,836,404	28,170,450	2,467,501	25,900,005	2,995,741
<b>6/30/2022</b>	26,876,955	2,921,498	27,724,874	2,541,526	24,736,455	3,085,613
<b>6/30/2023</b>	25,863,653	3,009,142	27,169,129	2,617,772	23,392,457	3,178,181
<b>6/30/2024</b>	24,683,481	3,099,416	26,492,650	2,696,305	21,851,683	3,273,527
<b>6/30/2025</b>	23,321,199	2,896,599	25,684,009	2,777,194	20,096,494	3,371,733
<b>6/30/2026</b>	22,067,030	3,012,264	24,730,854	2,860,510	18,107,844	3,472,885
<b>6/30/2027</b>	20,598,874	2,456,742	23,619,828	2,946,326	15,865,169	3,577,071
<b>6/30/2028</b>	19,596,584	2,525,586	22,336,499	3,034,715	13,346,270	3,684,383
<b>6/30/2029</b>	18,447,746	2,601,354	20,865,277	3,125,757	10,527,191	3,794,915
<b>6/30/2030</b>	17,134,187	2,679,395	19,189,319	3,219,529	7,382,079	3,908,762
<b>6/30/2031</b>	15,641,198	2,466,074	17,290,439	3,316,115	3,883,043	4,026,025
<b>6/30/2032</b>	14,257,406	2,376,577	15,149,000	3,415,599		
<b>6/30/2033</b>	12,862,628	2,013,983	12,743,807	3,518,067		
<b>6/30/2034</b>	11,739,183	1,900,962	10,051,983	3,623,609		
<b>6/30/2035</b>	10,648,661	1,779,351	7,048,845	3,732,317		
<b>6/30/2036</b>	9,602,442	1,648,730	3,707,759	3,844,287		
<b>6/30/2037</b>	8,613,184	1,698,193				
<b>6/30/2038</b>	7,498,449	1,749,137				
<b>6/30/2039</b>	6,247,289	1,801,611				
<b>6/30/2040</b>	4,847,886	1,855,661				
<b>6/30/2041</b>	3,287,487	1,105,725				
<b>6/30/2042</b>	2,387,609	1,190,868				
<b>6/30/2043</b>	1,331,960	1,110,717				
<b>6/30/2044</b>	280,240	171,144				
<b>6/30/2045</b>	123,813	(7,410)				
<b>6/30/2046</b>	140,782	145,965				
<b>Totals</b>		<b>60,645,662</b>		<b>58,909,074</b>		<b>49,504,299</b>
<b>Estimated Savings</b>				<b>1,736,588</b>		<b>11,141,363</b>



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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE**    May 2, 2017

**TIME REQUIRED**

**SUBJECT**                    Closed Session--Human Resources

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

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

**RECOMMENDED ACTION:**

**FISCAL IMPACT:**

**CONTACT NAME:**

**PHONE/EMAIL:** /

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

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

<p><a href="#">Click to download</a></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 2, 2017

**TIME REQUIRED**

**SUBJECT** Closed Session - Exposure to  
Litigation

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code section 54956.9. Number of potential cases: one.

**RECOMMENDED ACTION:**

**FISCAL IMPACT:**

**CONTACT NAME:**

**PHONE/EMAIL:** 760-924-1704 (Mammoth) 760-932-5417 (Bridgeport) / ssimon@mono.ca.gov

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

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

[Click to download](#)

No Attachments Available

**History**

Time	Who	Approval
4/27/2017 10:06 AM	County Administrative Office	Yes
4/24/2017 5:47 PM	County Counsel	Yes
4/26/2017 12:00 PM	Finance	Yes



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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE**    May 2, 2017

**TIME REQUIRED**

**SUBJECT**            Closed Session - Existing Litigation

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION. Paragraph (1) of subdivision (d) of Government Code section 54956.9. Name of case: Crist v. Mono County.

**RECOMMENDED ACTION:**

**FISCAL IMPACT:**

**CONTACT NAME:**

**PHONE/EMAIL:** /

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

<p><a href="#">Click to download</a></p> <p>No Attachments Available</p>
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**History**

Time

Who

Approval





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

**REGULAR AGENDA REQUEST**

Print

**MEETING DATE** May 2, 2017

**TIME REQUIRED**

**SUBJECT** Closed Session - Worker's  
Compensation

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

**AGENDA DESCRIPTION:**

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

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION. Subdivision (a) of Government Code section 54956.9.  
Name of case: Worker's compensation claim of Jerry Mosley.

**RECOMMENDED ACTION:**

**FISCAL IMPACT:**

**CONTACT NAME:**

**PHONE/EMAIL:** /

**SEND COPIES TO:**

**MINUTE ORDER REQUESTED:**

YES  NO

**ATTACHMENTS:**

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No Attachments Available

**History**

Time	Who	Approval
4/27/2017 10:43 AM	County Administrative Office	Yes
4/26/2017 2:50 PM	County Counsel	Yes
4/26/2017 11:07 AM	Finance	Yes



OFFICE OF THE CLERK  
OF THE BOARD OF SUPERVISORS

## REGULAR AGENDA REQUEST

Print

**MEETING DATE** May 2, 2017

**TIME REQUIRED**

**SUBJECT** Afternoon Session

**PERSONS  
APPEARING  
BEFORE THE  
BOARD**

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### AGENDA DESCRIPTION:

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

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

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### RECOMMENDED ACTION:

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### FISCAL IMPACT:

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### CONTACT NAME:

PHONE/EMAIL: /

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### SEND COPIES TO:

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### MINUTE ORDER REQUESTED:

YES  NO

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### ATTACHMENTS:

[Click to download](#)

No Attachments Available

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History

Time

Who

Approval