



AGENDA

BOARD OF SUPERVISORS, COUNTY OF MONO STATE OF CALIFORNIA

Regular Meetings: First, Second, and Third Tuesday of each month. Location of meeting is specified below.
Meeting Location: Mono Lake Room, 1st Fl., County Civic Center, 1290 Tavern Rd., Mammoth Lakes, CA
93546

Regular Meeting June 21, 2022

TELECONFERENCE INFORMATION

This meeting will be held both in person and via teleconferencing with some members of the Board possibly attending from separate teleconference and remote locations. As authorized by AB 361, dated September 16, 2021, a local agency may use teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act when a legislative body of a local agency holds a meeting during a declared state of emergency and local officials have recommended or imposed measures to promote social distancing or the body cannot meet safely in person and the legislative body has made such findings.

Teleconference locations will be available to the public:

1. First and Second Meetings of Each Month in the Mono Lake Room of the Mono County Civic Center, First Floor, 1290 Tavern Road, Mammoth Lakes, CA. 93546;
2. Third Meeting of Each Month in the Mono County Courthouse, Second Floor Board Chambers, 278 Main Street, Bridgeport, CA. 93517;
3. Zoom Webinar.

Members of the public may participate via the Zoom Webinar, including listening to the meeting and providing public comment, by following the instructions below. If you are unable to join the Zoom Webinar of the Board meeting, you may still view the live stream of the meeting by visiting

http://monocounty.granicus.com/MediaPlayer.php?publish_id=fd043961-041d-4251-a6e8-803b439caa17

To join the meeting by computer:

Visit <https://monocounty.zoom.us/j/87466993001>

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 874 6699 3001.

To provide public comment, press the "Raise Hand" button on your screen.

To join the meeting by telephone: Dial (669) 900-6833, then enter Zoom Webinar ID 874 6699 3001. To provide public comment, press *9 to raise your hand and *6 to mute/unmute.

NOTE: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (760) 932-5530 or bos@mono.ca.gov. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

Full agenda packets are available for the public to review in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517) and online at <http://monocounty.ca.gov/bos>. 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 and online.

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

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.) Please refer to the Teleconference Information section to determine how to make public comment for this meeting via Zoom.

2. RECOGNITIONS

A. Juneteenth Observance

Departments: Justice, Equity, Diversity, and Inclusion (JEDI)

5 minutes

(Scheereen Dedman, JEDI Coordinator) - Recognition of June 19, 2022 as Juneteenth Independence Day.

Recommended Action: Approve recognition.

Fiscal Impact: None.

B. Recognition of Gerry Le Francois

Departments: CDD

20 minutes

(Wendy Sugimura, Community Development Director) - Recognition of Gerry LeFrancois who is retiring after 28 years of public service with the County.

Recommended Action: Approve proclamation in appreciation and recognition of Gerry Le Francois, Principal Planner.

Fiscal Impact: None.

3. COUNTY ADMINISTRATIVE OFFICER

CAO Report regarding Board Assignments

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

4. DEPARTMENT/COMMISSION REPORTS

Receive brief oral report on emerging issues and/or activities.

5. CONSENT AGENDA

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

A. Board Minutes

Departments: Clerk of the Board

Approval of the Board Minutes from the April 5, 2022 Regular Meeting of the Board of Supervisors. Approval of the Board Minutes from April 7, 2022 and April 8, 2022 Special Board of Supervisors Meetings.

Recommended Action: Approve the Board Minutes from the April 5, 2022 Regular Meeting. Approve the Board Minutes from the April 7, 2022 and April 8, 2022 Special Meetings.

Fiscal Impact: None.

B. White Mountain Fire Department Appointment

Departments: Clerk of the Board of Supervisors

Pursuant to Health and Safety Code sections 13000 - 13970, the White Mountain Fire Protection District (White Mountain Fire) informed the Mono County Clerk of two vacancies on its governing board in 2021. Notice of the vacancies was posted in three conspicuous places as required by Government Code section 1780. Since it is past the 60-day time frame in which the White Mountain Fire Board could have made the appointment, under section 1780, the Board of Supervisors may make the appointment. Subsequently, White Mountain received one application, from Geraldine Cady. Accordingly, the White Mountain Fire Board is asking that the Board of Supervisors appoint Geraldine Cady a member of the White Mountain Fire governing board for a term ending November 30, 2022.

Recommended Action: Appoint Geraldine Cady to the White Mountain Fire Protection District governing board for a term ending November 30, 2022.

Fiscal Impact: None.

C. Lease of Pre-School Space in Lee Vining Community Center

Departments: County Counsel

Cancellation of lease with Inyo Mono Advocates for Community Action (IMACA) and entry into new lease with the Mono County Office of Education for space within and adjacent to the Lee Vining Community Center for continued use and operation as a preschool.

Recommended Action: (1) Approve, and authorize Chair to sign agreement with IMACA cancelling 2002 lease for space within the Lee Vining Community Center; and (2) Approve and authorize Chair to sign lease with the Mono County Office of

Education for approximately 825 square feet of space within the Lee Vining Community Center and adjacent outdoor space to be used as a preschool site for the period April 4, 2022, through April 4, 2027, an annual lease amount of one dollar and payment of a pro-rated share of utility costs.

Fiscal Impact: Minimal fiscal impact consisting of \$1 per year rent plus estimated 25% share of utility costs.

D. Resolution Summarily Vacating a Portion of River Road

Departments: Public Works

(Sean Robison, Engineering Tech III/ LSIT) - Proposed resolution vacating a portion of River Road in Walker, CA

Recommended Action: Adopt Resolution of the Mono County Board of Supervisors for summary vacation of a portion of River Road in Walker, CA. Find that the above action is categorically exempt from CEQA Direct that Resolution and CEQA documents are filed with the Clerk.

Fiscal Impact: None.

E. Behavioral Health Department Substance Abuse Prevention and Treatment Block Grant Application

Departments: Behavioral Health

Grant application to the Department of Health Care Services for the Substance Abuse Prevention and Treatment Block Grant (SABG).

Recommended Action: Approve and authorize Behavioral Health Director to sign and submit Substance Abuse Prevention and Treatment Block Grant (SABG) Biennial Funding Allocation & Application to the Department of Health Care Services.

Fiscal Impact: This grant will provide \$844,314 in funding to pay for substance use disorder treatment and prevention services over the next two fiscal years (July 1, 2022 through June 30, 2024). with a proposed allocation of \$422,157 in each of the two fiscal years. This amount is included in the Department's budget request for FY 2022-2023.

F. Mono County Temporary Budget 2022-23

Departments: CAO

Mono County desires to use a temporary budget appropriation as its recommended budget to operate from July 1, 2022, until a final budget for Fiscal Year 2022-2023 is adopted. This will allow Mono County to remain in compliance with Government Code 29000 et seq. known as the County Budget Act.

Recommended Action: Adopt proposed resolution #R22-____, approving the (temporary) recommended budget for Fiscal Year 2022-2023, including

appropriations of \$125,428,189.

Fiscal Impact: The total fiscal impact is \$125,428,189, including \$43,208,241 of General Fund and \$82,219,848 of Non-General Fund expenditures.

6. CORRESPONDENCE RECEIVED - NONE

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

7. REGULAR AGENDA - MORNING

A. COVID-19 (Coronavirus) Update

15 minutes

(Robert C. Lawton, CAO, Bryan Wheeler, Public Health Director, Dr. Caryn Slack, Public Health Officer) - Update on Countywide response and planning related to the COVID-19 pandemic.

Recommended Action: None, informational only.

Fiscal Impact: None.

B. Discussion of Meeting Format for County Legislative Bodies

Departments: CAO, Clerk, and Information Technology

20 minutes

(Robert C. Lawton, CAO, Scheereen Dedman, Clerk and Nate Greenberg, Information Technology Director) - Discussion of options and limitations for the format to be followed for meetings of the Board of Supervisors and other legislative bodies of the County. Discussion includes Brown Act requirements, existing exemptions to those requirements and pending legislation; technology needs; convenience of attendance and participation; staffing and related issues.

Recommended Action: Provide any desired direction to staff regarding the format (e.g., in-person, remote or hybrid) of future meetings of the Board of Supervisors and/or other County legislative bodies.

Fiscal Impact: None.

C. Temporary Commercial Cannabis Delivery

Departments: Community Development

15 minutes

(Michael Draper, Planning Analyst II) - Proposed Resolution of the Mono County Board of Supervisors to continue allowing temporary cannabis delivery within the unincorporated area of Mono County, which was initiated under COVID statewide Stay-At-Home orders.

Recommended Action: Approve Resolution 22-__ temporarily allowing cannabis delivery within the unincorporated area of Mono County until a County Code amendment is initiated and considered to permit commercial cannabis delivery. Provide any desired direction to staff.

Fiscal Impact: Cost of staff time to be committed to this item is included in the Community Development Department budget; however, Community Development Department priorities may be impacted. Continuing and potential tax revenue may be generated if businesses are allowed to conduct cannabis delivery.

D. Fiscal Forecast

Departments: CAO

30 minutes

(Russ Branson) - General Fund Long-term Forecast and Modeling.

Recommended Action: Receive update from Russ Branson on General Fund long term forecast.

Fiscal Impact: None.

E. Sub-Grant Agreement with the Mono County Office of Education for Mental Health School Services Act (MHSSA) Grant Activities

Departments: Behavioral Health

15 minutes

(Amanda Greenberg, Program Manager) - Sub-grant agreement with Mono County Office of Education for grant funds awarded to Mono County for the provision of school-based mental health services.

Recommended Action: Approve and authorize Behavioral Health Director to sign sub-grant agreement with the Mono County Office of Education for grant funds awarded to Mono County for the provision of Mental Health School Services Act Grant Activities for the period of June 21, 2022 to June 30, 2026 and a not-to-exceed amount of \$2,500,000.

Fiscal Impact: This grant will add \$2,500,000 in funding for school programming throughout the county over the life of the grant. The majority of new staff will be hired through MCOE and some MCBH staff will be re-assigned to this program; their staff time will be covered by this grant. The amount of funding kept by MCBH and the amount passed through to MCOE will be finalized during the grant's planning period. Grant funding per year ranges from \$609,000 and \$626,000.

F. Mono County Audit Reports for FY 2020-21

Departments: Finance

30 minutes

(Janet Dutcher, Finance Director) - Presentation of the Annual Comprehensive Financial Report and the Single Audit Report for the fiscal year ended June 30, 2021.

Recommended Action: None. Presentation and discussion only.

Fiscal Impact: None.

G. Employment Agreement - Assistant Director of Finance

Departments: Finance

5 minutes

(Janet Dutcher, Finance Director) - Proposed resolution approving a contract with Gerald Frank as Assistant Director of Finance, Treasurer Tax Collector, and prescribing the compensation, appointment and conditions of said employment.

Recommended Action: Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Gerald Frank as Assistant Director of Finance, Treasurer Tax Collector, 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: Total cost of salary and benefits for FY 2022-23 is approximately \$157,522, of which \$121,004 is salary, and \$36,518 is benefits. This is included in the County Administrator's Recommended budget.

H. Employment Agreement - Finance Director

Departments: CAO

5 minutes

(Robert C. Lawton, CAO) - Proposed resolution approving a contract with Janet Dutcher as Finance Director, and prescribing the compensation, appointment and conditions of said employment.

Recommended Action: Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Janet Dutcher as Finance Director, 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: Total cost of salary and benefits for FY 2022-23 is approximately \$199,300, of which \$162,156 is salary, and \$37,144 is benefits. This is included in the County Administrator's Recommended budget.

I. Employment Agreement - Director of Community Development

Departments: CAO

5 minutes

(Robert C. Lawton, CAO) - Proposed resolution approving a contract with Wendy Sugimura as Director of Community Development, and prescribing the

compensation, appointment and conditions of said employment.

Recommended Action: Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Wendy Sugimura as Director of Community Development, 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: Total cost of salary and benefits for FY 2022-23 is approximately \$179,143, of which \$140,077 is salary, and \$39,066 is benefits. This is included in the County Administrator's Recommended budget.

J. Employment Agreement - Human Resources Generalist

Departments: CAO

5 minutes

(Robert C. Lawton, CAO) - Proposed resolution approving a contract with Gail DuBlanc as Human Resources Generalist, and prescribing the compensation, appointment and conditions of said employment.

Recommended Action: Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Gail DuBlanc as Human Resources Generalist, 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: Total cost of salary and benefits for FY 2022-23 is approximately \$99,691, of which \$74,286 is salary, and \$25,405 is benefits. This is included in the County Administrator's Recommended budget.

K. Employment Agreement - Human Resources Specialist

Departments: CAO

5 minutes

(Robert C. Lawton, CAO) - Proposed resolution approving a contract with Audriana Rodriguez as Human Resources Specialist, and prescribing the compensation, appointment and conditions of said employment.

Recommended Action: Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Audriana Rodriguez as Human Resources Specialist, 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: Total cost of salary and benefits for FY 2022-23 is approximately \$70,807, of which \$55,433 is salary, and \$15,374 is benefits. This is included in the County Administrator's Recommended budget.

8. CLOSED SESSION

A. Closed Session - Public Employee Evaluation

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

B. Closed Session - Existing Litigation

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION. Paragraph (1) of subdivision (d) of Government Code section 54956.9. Name of case: *Mono County v. Silver State Investors, LLC*, (U.S. District Court, Eastern District Case No. 2:22-cv-00908-TLN). *County of Mono v. KR Properties, LLC, et al.* (Mono County Superior Court Case No.: CV200081).

C. Closed Session - Exposure to Litigation

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

9. REGULAR AGENDA - AFTERNOON

A. PUBLIC HEARING; Adoption of Vehicle Miles Traveled Thresholds of Significance

Departments: Community Development

PUBLIC HEARING: 1:00 PM (30 minutes)

(Bentley Regehr, Planning Analyst) - Public Hearing to adopt thresholds of significance and screening criteria for the purpose of analyzing impacts under the California Environmental Quality Act (CEQA) related to Vehicle Miles Traveled (VMT).

Recommended Action: 1. Conduct a public hearing on the proposed Vehicle Miles Traveled thresholds and receive any additional public comments, deliberate, and make any desired modifications; and 2. Introduce, read title, and waive further reading of proposed Ordinance 22-__ making the required findings, adopting the Addendum to the 2015 Mono County General Plan EIR, and adopting the Vehicle Miles Traveled thresholds of significance and screening criteria. 3. Provide any additional direction to staff.

Fiscal Impact: None.

10. BOARD MEMBER REPORTS

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

ADJOURN



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Justice, Equity, Diversity, and Inclusion (JEDI)

TIME REQUIRED 5 minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

Scheereen Dedman, JEDI Coordinator

SUBJECT Juneteenth Observance

AGENDA DESCRIPTION:

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

Recognition of June 19, 2022 as Juneteenth Independence Day.

RECOMMENDED ACTION:

Approve recognition.

FISCAL IMPACT:

None.

CONTACT NAME: Scheereen Dedman

PHONE/EMAIL: 7609325538 / sdedman@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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Proclamation

History

Time	Who	Approval
6/15/2022 4:58 PM	County Counsel	Yes
6/16/2022 12:25 PM	Finance	Yes
6/17/2022 9:49 AM	County Administrative Office	Yes



MONO COUNTY BOARD OF SUPERVISORS RECOGNITION OF JUNETEENTH INDEPENDENCE DAY 2022

WHEREAS, news of the end of slavery did not reach the frontier areas of the United States, in particular, the State of Texas and the other Southwestern States until months after the conclusion of the Civil War, more than 2½ years after President Abraham Lincoln issued the Emancipation Proclamation on January 1, 1863; and

WHEREAS, on June 19, 1865, Union soldiers, led by Major General Gordon Granger, arrived in Galveston, Texas, with news that the Civil War had ended and that the enslaved were free; and

WHEREAS, African Americans who had been formerly enslaved in the Southwest celebrated June 19, commonly known as “Juneteenth Independence Day,” as inspiration and encouragement for future generations; and

WHEREAS, the faith and strength of character demonstrated by formerly enslaved people and the descendants of formerly enslaved people remain an example for all people of the United States, regardless of background, religion, or race; and

WHEREAS, the State of California has designated Juneteenth Independence Day as a special day of observance in recognition of the emancipation of all enslaved people in the United States; and

WHEREAS, Mono County is acknowledging the true spirit of Juneteenth as a day of historical significance, and supports the continued local celebration of Juneteenth Independence Day.

NOW, THEREFORE, the Mono County Board of Supervisors recognizes June 19, 2022 as Juneteenth Day and calls upon the citizens of Mono County to acknowledge and celebrate the emancipation of Black Americans from slavery, and commit together to eradicate systemic racism that still undermines our founding ideals and collective prosperity.

APPROVED AND ADOPTED this 21st day of June, 2022, by the Mono County Board of Supervisors.

Jennifer Kreitz, Supervisor District #1

Rhonda Duggan, Supervisor District #2

Bob Gardner, Supervisor District #3

John Peters, Supervisor District #4

Stacy Corless, Supervisor District #5



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: CDD

TIME REQUIRED 20 minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

Wendy Sugimura, Community
Development Director

SUBJECT Recognition of Gerry Le Francois

AGENDA DESCRIPTION:

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

Recognition of Gerry LeFrancois who is retiring after 28 years of public service with the County.

RECOMMENDED ACTION:

Approve proclamation in appreciation and recognition of Gerry Le Francois, Principal Planner.

FISCAL IMPACT:

None.

CONTACT NAME: Wendy Sugimura

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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Proclamation for Gerry Le Francois

History

Time	Who	Approval
6/13/2022 7:19 PM	County Counsel	Yes
6/14/2022 10:42 AM	Finance	Yes
6/17/2022 11:47 AM	County Administrative Office	Yes



MONO COUNTY BOARD OF SUPERVISORS RECOGNITION OF PRINCIPAL PLANNER GERRY LE FRANCOIS

WHEREAS, Gerry started with the Community Development Department in 1994 as an Assistant Planner and during the ensuing 28 years steadily progressed to Associate Planner, Senior Planner, Principal Planner, and most recently Local Agency Formation Commission Executive Officer and Local Transportation Commission Executive Director; and

WHEREAS, given his versatility and expertise, Gerry touched most major planning undertakings of the County, including the Double Eagle Resort, Tioga Inn, June Lake Brewery, June Lake Avalanche Bypass Road (Lakeshore Drive), Crowley Lake Drive traffic calming, trails plans, agricultural preserves, mining permits and reclamation, environmental reports, geothermal projects, sage grouse conservation, wildlife crossing funding, general plan and regional transportation plan updates, several specific plans, planning MOU's, district annexations and main street plans; and

WHEREAS, Gerry served many years as chair of the Land Development Technical Advisory Committee, and staffed multiple commissions and committees, including Regional Planning Advisory Committees, the Airport Land Use Commission, Planning Commission, Local Transportation Commission, and Local Agency Formation Commission; and

WHEREAS, Gerry is the "go to" person for any question about Mono County planning history (e.g., What was done there and why in the world did we allow that?!) and policies and regulations (e.g., What does that mean, exactly?), and is an invaluable mentor to both new and seasoned staff; and

WHEREAS, Gerry's incredible institutional knowledge of Mono County planning history will likely result in staff continuing to call him for advice in his retirement; and

WHEREAS, given his value to the CDD, a local retention strategy was enacted that included introducing Gerry to his wife Erin by the former Department Director. Three exceptional children, a local mortgage, and 28 years with Mono County attest to the strategy's success; and

WHEREAS, Gerry's calming demeanor, unconditional teamwork, dedication to our local communities, and skill dealing with contentious situations and people, not to mention simply being one of the nicest people around, will be sorely missed; and

NOW, THEREFORE, BE IT RESOLVED that the Mono County Board of Supervisors expresses its sincere appreciation to Gerry Le Francois for his many years of service to the citizens of Mono County and wishes him many happy trails in retirement.

APPROVED AND ADOPTED this 21st day of June 2022, by the Mono County Board of Supervisors.

Jennifer Kreitz, Supervisor District #1

Rhonda Duggan, Supervisor District #2

Bob Gardner, Supervisor District #3

John Peters, Supervisor District #4

Stacy Corless, Supervisor District #5



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Clerk of the Board

TIME REQUIRED

SUBJECT Board Minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Approval of the Board Minutes from the April 5, 2022 Regular Meeting of the Board of Supervisors. Approval of the Board Minutes from April 7, 2022 and April 8, 2022 Special Board of Supervisors Meetings.

RECOMMENDED ACTION:

Approve the Board Minutes from the April 5, 2022 Regular Meeting. Approve the Board Minutes from the April 7, 2022 and April 8, 2022 Special Meetings.

FISCAL IMPACT:

None.

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> April 5, 2022 DRAFT Meeting Minutes
<input type="checkbox"/> April 7, 2022 DRAFT Meeting Minutes
<input type="checkbox"/> April 8, 2022 DRAFT Meeting Minutes

History

Time	Who	Approval
6/16/2022 2:51 AM	County Counsel	Yes

6/14/2022 10:42 AM

Finance

Yes

6/16/2022 3:04 PM

County Administrative Office

Yes



**DRAFT MEETING MINUTES
BOARD OF SUPERVISORS, COUNTY OF MONO
STATE OF CALIFORNIA**

Regular Meetings: First, Second, and Third Tuesday of each month. Location of meeting is specified below.
Teleconference Only - No Physical Location

**Regular Meeting
April 5, 2022**

Backup Recording	Zoom
Minute Orders	M22-058 – M22-067
Resolutions	R22-030 – R22-033
Ordinance	ORD22-02 USED

9:01 AM Call meeting to Order by Chair Gardner

*Supervisors Present: Corless, Duggan, Gardner, and Peters (all attended via teleconference).
Supervisors Absent: Kreitz.*

Pledge of Allegiance led by Supervisor Duggan

Chair Gardner:

- "Do not follow a where the path my lead, go instead where there is no path and leave a trail".

-Ralph Waldo Emerson

1. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

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.) Please refer to the Teleconference Information

Note:

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

section to determine how to make public comment for this meeting via Zoom.

2. RECOGNITIONS

A. Recognizing Milestone Anniversaries of County Colleagues

Departments: CAO

(Robert Lawton and Various Department Heads) - Recognize those County employees who reached milestone work anniversaries (5-year increments) during the calendar years 2019 and 2020. At upcoming board meetings, County employees reaching milestone anniversaries during the years 2021 and 2022 will also be recognized.

Action: Conduct recognition ceremony.

Robert C. Lawton, CAO:

- Introduced Item
- Introduced Information Technology Honorees
- Introduced Behavioral Health Honorees
- Introduced Social Services Honorees

Chair Gardner:

- Introduced Elected Honorees

Robin Roberts, Behavior Health Director

- Introduced Behavior Health Department Honorees

Wendy Sugimura, Community Development Director

- Introduced Community Development Honorees

Stacey Simon, County Counsel

- Introduced Jay Sloane for 8 years of service

Chief Chris Mokracek, Emergency Medical Services

- Introduced EMS Honorees

Karin Humiston, Chief of Probation

- Introduced Probation Honorees

Tony Dublino, Public Works Director

- Introduced Public Works Honorees

Sheriff Braun

- Introduced Sheriff's Office Honorees

Supervisor Corless

- Glad that we are moving forward with recognitions and looking forward to seeing everyone in person at the BBQ

3. COUNTY ADMINISTRATIVE OFFICER

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

Note:

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

Robert C. Lawton, CAO

- Preparing for 3rd quarter budget reports and getting systems in place for fiscal year 22-23 Budgeting
- Attended Mammoth Lakes Tourism event
- Held Coffee with the CAO Meetings – Mammoth and Bridgeport
- Jail Project Meeting – Public Works Director Tony Dublino
- Participated in JEDI Meeting
- Met with Mammoth Community Water District
- One on One meetings with Department Heads
- Multiple meetings with new Housing Opportunities Manager – Sanjay Choudhrie
- Participated in meeting with NACo staff in forecasting federal resources for rebuilding, restoration, and resilience
- Met with IT – configuration and equipment that is needed for Mono Lake Room to function as both a board meeting space and a meeting space for town governments
- Met with Nate from IT – Mono County Broadband Strategy
- Met with Tony Dublino and Justin Nalder to prepare for - Conway Ranch Annual Update

4. DEPARTMENT/COMMISSION REPORTS

Receive brief oral report on emerging issues and/or activities.

Stacey Simon, County Counsel

- Announced Emily Fox, Deputy County Counsel: has given birth to twin girls

Wendy Sugimura, Community Development Director

- Planning Commission Meeting on 3/17 - Short Term Rental Permit Application in Twin Lakes area got denied and did not receive an appeal
- Pending the 4/5 discussion on Short Term Moratorium – Controversial; only on application received since the board gave direction on 4/5

5. CONSENT AGENDA

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

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Note:

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

Kreitz absent

A. Board Minutes

Departments: Clerk of the Board

Approval of the Board Minutes from the March 1, 2022, meeting of the Board of Supervisors.

Action: Approved the Board Minutes from the March 1, 2022, Regular Meeting.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-058

B. Monthly Treasury Transaction Report

Departments: Finance

Treasury Transaction Report for the month ending 2/28/2022.

Action: Approved the Treasury Transaction Report for the month ending 2/28/2022.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-059

C. Letter of Support for SB 1147 (Borgeas)

Departments: CAO

Letter of support for SB 1147 (Borgeas) which would allow: (1) the Public Administrator for Mono County to be appointed, rather than elected; (2) the removal of Public Administrator functions from the Office of the District Attorney for Mono County; (3) the consolidation of the Office of the Public Administrator with the Office of the Public Guardian.

Action: Approved proposed letter.

Duggan motion. Peters seconded.

Note:

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

Vote: 4 yes, 1 absent, 0 no
Kreitz absent
M22-060

D. Resolution Making Findings under AB 361

Departments: County Counsel

(Stacey Simon, County Counsel) - Proposed resolution making the findings required by AB 361 for the purpose of making available the modified Brown Act teleconference rules set forth in AB 361 for the period of April 5, 2022, through May 5, 2022.

Action: Adopted proposed resolution.

Duggan motion. Peters seconded.
Vote: 4 yes, 1 absent, 0 no
Kreitz absent
R22-030

E. Letter of Support for Anthem Blue Cross / Medi-Cal Health Plan

Departments: CAO

Anthem Blue Cross / Medi-Cal Health Plan has requested a letter of support for its response to the State's request for proposals for Medi-Cal managed care plan services. At its March 11 meeting, the Board approved a similar letter of support on behalf of Health Net California Health and Wellness and was advised that such letter was non-exclusive in nature. Anthem has now requested a similar letter for inclusion with its RFP response.

Action: Approved proposed non-exclusive letter of support and authorized the Chair to sign said letter on the Board's behalf.

Duggan motion. Peters seconded.
Vote: 4 yes, 1 absent, 0 no
Kreitz absent
M22-061

F. Anthem Business Associate Agreement

Departments: Public Health

Proposed contract with Anthem pertaining to Business Associate Agreement for the provision one-way data sharing.

Action: Approved and authorized Bryan Wheeler, Public Health Director, to

Note:

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

sign proposed contract. Authorize Bryan Wheeler, Public Health Director, in consultation with County Counsel, to administer contract. This authorization shall include making minor adjustments to said contract from time to time as the Public Health Director may deem necessary, provided such amendments do not alter the amount not to exceed and do not substantially alter the scope of work or budget and are approved as to form by County Counsel.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-062

G. Contract with Susan Haun dba Strategies by Design for the Provision of Tobacco Education Program Evaluation Services

Departments: Public Health

Proposed contract with Strategies By Design pertaining to the provision of Tobacco Education Program (TEP) Evaluation Services.

Action: Approved, and authorized Chair to sign, contract with Strategies By Design for the provision of Tobacco Education Program (TEP) Evaluation Services for the period January 1, 2022, through June 30, 2025 and a not-to-exceed amount of \$78,075.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-063

H. 2022 Maintained Mileage

Departments: Public Works - Roads

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

Action: Adopted proposed Resolution R22-031, Specifying Additions and/or Exclusions to the Maintained Mileage Within the County Road System and Establishing Maintained Mileage for Fiscal Year 2022 – 2023.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

R22-031

Note:

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

I. 2022-2023 California State Parks Off-Highway Vehicle Grant Program

Departments: Sheriff

The Off-Highway Vehicle Grant requires a governing body resolution to approve filing an application for FY 2022-2023 funding and to certify the Board's understanding of the grant requirements.

Action: Adopted proposed Resolution R22-032, Authorizing the Mono County Sheriff's Office, and/or the Mono County Sheriff's Office Finance Officer to apply for and administer the California State Parks Off-Highway Vehicle (OHV) Grant Program for Fiscal Year 2022-23 for an amount not to exceed \$125,000.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

R22-032

J. Second Amendment to Voting System Replacement Grant 18-G30126

Departments: Elections

The Secretary of State is offering a Voting System Replacement Grant Amendment with state funds to reimburse the County for voting system replacement activities. This is a second amendment to the grant, extending the final date to December 31, 2024.

Action: 1. Approved and authorized the Mono County Clerk-Recorder-Registrar of Voters to sign Agreement #18G30126 Amendment #2 (Voting System Replacement) with the California Secretary of State for a date extension to December 31, 2024. 2. Increase appropriations in the Elections budget by \$99,607 and increase grant revenues by \$99,607. Requires a 4/5ths vote.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-064

K. Application from the Registrar of Voters to the Voting Modernization Board for Funding Consideration

Departments: Elections

During the February 9, 2022, Voting Modernization Board (VMB) meeting, the Board voted to accept applications for an additional funding round to reallocate and distribute the estimated \$10.8 million that will remain from the original allotments. Mono County used funds from the original allocation to purchase new voting machines in 2018 and electronic poll pads and does not need to

Note:

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purchase any new equipment. However, given the recent legislation that every active voter in the State of California be mailed a ballot, the Registrar of Voters would like to purchase equipment to streamline the envelope opening process; she also requests to purchase transport equipment in order to safely and easily transport the electronic poll pads. Attached to the agenda item is the application and equipment examples. The funds require a 3-to-1 match by the County.

Action: Approved Mono County Board of Supervisors Resolution R22-033, Approving an application from the County Registrar of Voters to the Voting Modernization Board for funding consideration.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

R22-033

L. Authorize Letter of Support for Yosemite Area Regional Transportation System (YARTS) Request for Community Project Funding

Departments: CAO

YARTS is requesting \$500,000 in Community Project Funding through the office of Representative Jim Costa to conduct an electric infrastructure analysis to facilitate replacement of its over-the-road fleet with electric vehicles in compliance with California's 2026 zero-emission fleet regulations. YARTS is a significant presence and support for Mono County; Authorizing this letter will benefit both YARTS and the communities it serves.

Action: Approved letter and authorized the Chair to execute such letter on the Board's behalf.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-065

6. CORRESPONDENCE RECEIVED

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

A. Letter to the Board of Supervisors Regarding Walker River Irrigation District's Petitions for Temporary Transfer and Change

Note:

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

Notice from the State Water Resources Control Board to the Board of Supervisors regarding Walker River Irrigation District's Petitions for temporary transfer and change involving storage water rights established under the Walker River Decree, Case No. C-125-Conditional approval and Notice of Draft Report of Special Master for April 5, 2022, Board Meeting.

Supervisor Peters:

- Note: This is routine step in the form of notice of draft report

Stacey Simon, County Counsel:

- Provides clarity on the Walker River irrigation District's 3-year pilot program

B. Letter of Support from Mono County Board of Supervisors for Disaster Services and Disaster Response

Board letter urging State of California support for a General Fund investment to provide funding and resources to bolster the ability of county human services departments to prepare for and respond to disasters.

Supervisor Peters:

- Effort to encourage the Governor to include in his budget – General Funds Monies: Monies that will go directly to support Human Services, help prepare for and respond to and recover from disasters and other emergencies.

C. IRWM Funding for a Groundwater Model for Tri-Valley Area

Letter from the Mono County Tri-Valley Groundwater Management District (TVGMD) agreeing that Mono County should take the place of the Owens Valley Groundwater Management Agency on the Integrated Regional Water Management (IRWM) group's eligibility list as an applicant for funding for a groundwater model for the Tri-Valley Area.

Stacey Simon, County Counsel:

- Provides clarity on background discussion and direction

Holly Albert:

- Waiting for the final request for proposals from Department Water Resources for the grant, expecting deadline of grant to be late summer/early fall.
- Will continue to work with Stacey Simon on budgets and cost
Supervisor Duggan

Note:

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

- Very encouraging to see the tri-valley come together with the Board and Advisory Committee

7. REGULAR AGENDA - MORNING

A. COVID-19 (Coronavirus) Update

Departments: CAO, Public Health

(Robert C. Lawton, CAO; Emily Janoff, Public Health Epidemiologist) - Update on Countywide response and planning related to the COVID-19 pandemic.

Emily Janoff, Public Health Epidemiologist:

- Presented Item/Presentation
- Public Health is unable to provide boosters currently, pharmacies are providing boosters

Action: None.

B. Mono County 2022-24 Strategic Plan Update

Departments: County Administrator's Office

(Robert C. Lawton, CAO; Robert Bendorf, MRG Solutions) - Presentation by Robert Bendorf regarding the 2022-2024 Mono County Strategic Plan Update. On March 15, 2022, the Board received a presentation regarding a draft of the Strategic Plan Update following an engagement process which began in the Summer of 2021. Since March 15, additional comments have been received and addressed in this most current version of the plan.

Robert C. Lawton, CAO:

- Introduces/Presented item
- With the amendments being proposed by Supervisor Corless that the board consider adopting this

Robert Bendorf, MRG Solutions:

- Thanks, board, for added comments and Supervisor Corless for the Native American History, tried to make adjustments according to comments
- Will be adding the comments made today
- It's promoting and marketing the Strategic Plan

Supervisor Corless:

- Page 3
- About Mono County
- Inclusion of local tribes is important, be sure not to relegate to history/past

Note:

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tense:

- Mono County is the traditional homeland of Native American tribes, including the Bridgeport Indian Colony, Mono Lake Kutzadika'a Tribe, Utu Utu Gwaitu Tribe (Benton Paiute) and others. Their sovereignty, cultural heritage and stewardship are an important part of the county's past, present and future.
- Page 15
- Workforce/Operations
- --Legislative Advocacy and Support: Put legislative platform here, not under public lands, as the platform supports multiple focus areas.
- Page 16
- Sustainable Public Lands
- --Preserve and Protect Public Lands:
- Create" partnership---we have CPT, ESSRP and other existing partnerships. Change to "Work with partners to engage in protection and preservation of public lands and wildlife habitat and identify priority projects for county focus."
- Recreation and Tourism:
- Add: Continue to build county recreation program capacity to support sustainable recreation and tourism on public lands.
- Move: legislative platform to advocacy

Supervisor Duggan:

- In support of

Supervisor Peters:

- Likes the layout it flows well, looking forward to hearing more from the staff

Action: Approved this draft for subsequent publication and incorporation into the work plans of the County Administrator's Office and County departments.

Duggan motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-066

C. Enterprise Fleet Management

Departments: Public Works - Fleet

(Kevin Julian, Road Operations Superintendent) - Enterprise Fleet Management offers solutions to vehicle acquisition and overall fleet management in ways that have significant potential to help Mono County modernize our fleet while saving money. Signing of the Master Equity Lease Agreement is the first step in entering into this partnership with Enterprise.

Kevin Julian, Road Operations Superintendent:

Note:

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- Presented Item
- Provided background
- Discussed challenges
- In response to Supervisor Peters - Kevin will reach out to CSAC and Inoprise to see if anything is missing
- In response to Supervisor Duggan (special districts) – Sheriffs vehicles – going to continue to remain on current purchasing plan: turned over to special districts upon their requests, mainly looking at the (pick ups and Subarus) moving forward

Supervisor Peters:

- Did we source this program thru CSAC? Is there any added benefit if CSAC was aware of us doing this? Suggested to Kevin to reach out to CSAC
- In full support

Supervisor Duggan:

- In support
- How are we addressing the needs of our special districts?

Action: 1) Authorized board chair to sign Master Equity Lease Agreement with Enterprise Fleet Management; 2) Provided direction as necessary on the execution of subsequent lease agreements for vehicle acquisition.

Corless motion. Peters seconded.

Vote: 4 yes, 1 absent, 0 no

Kreitz absent

M22-067

8. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

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.) Please refer to the Teleconference Information section to determine how to make public comment for this meeting via Zoom.

Robert C. Lawton, CAO

- Concerns in Bridgeport community regarding the concerns of Club House Live Program
- Supervisor Peters and CAO Lawton requested clarification from Behavior Health on the Club House Live Program
- There was some correspondence received under mistaken impression that the program had been closed, the program continues to be offered at

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Memorial Hall on Thursdays and Fridays

- There may be times that a session may be canceled due to staffing availability or facility availability
- Well received program in the community
- Behavioral Health is looking to expand programs for younger community members

Robin Roberts, Behavioral Health Director

- Appreciates the community reaching out
- Target Population: primarily for middle school aged children
- Grateful that more programming is being requested. Right now, we do not have the staff capacity for any further programs, will be addressing as they move forward with the budget

Stacey Simon, County Counsel

- There is a letter that raises this issue and will be on the agenda next week if there is a need for discussion: any member of the public is welcome to address issue at that time

9. CLOSED SESSION

Closed Session: 11:25 AM

Reconvened: 12:32 PM

A. Closed Session - Labor Negotiations

CONFERENCE WITH LABOR NEGOTIATORS. Government Code Section 54957.6. Agency designated representative(s): Bob Lawton, Stacey Simon, Janet Dutcher, John Craig, Patty Francisco, and Oliver Yee. 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 Correctional Deputy Sheriffs' Association. Unrepresented employees: All.

B. Closed Session - Public Employee Evaluation

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

Note:

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10. BOARD MEMBER REPORTS

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

Supervisor Duggan:

- 3/15 – Participated in the Joint Meeting with Town of Mammoth Lakes and Mono County Supervisors: Discussed issues pertinent to the Town and the County and how we can pull resources where appropriate
- 3/17 – Great Basin Unified Air Pollution Control District Board Meeting – included the 1st Public Hearing on the total district budget
- 3/23 – Tri – Valley Ground Water Authority
- 3/24 – Eastern Sierra Counsel on Aging – good to see some updates/reports on how we are covering some issues without the county
- 3/24 – Attended the board meeting for IMACA – working towards identifying the next steps and requested a plan for the funds that have been allocated thru different agencies and how they plan to spend the funds and how we find those services that we can still provide for the community
- Worked the last few weeks with the Leadership Academy – thanked everyone in NACo who suggested and participated
- Thanked the County Staff – for timely responses regarding our public spaces and outdoor areas

Supervisor Peters:

- 3/24 – Eastern Sierra Counsel on Aging and Attended the board meeting for IMACA – IMACA is actively working with many agencies, local and state to try and reorganized into a more efficient and sustainable model (IMACA 2.0)
- Planning Commission Meeting
- Tourism Commission Meeting – Lot of discussion on demographics, thru credit card analysis
- Bridgeport – has a 7 week stretch of hosting a wedding a week
- Attended variety of NACo calls
- WIR Public Lands Meeting - WIR upcoming Annual Conference
- Bodie Road is scheduled to open any day, Monitor Pass – open, and Virginia Lakes Road – is open

Chair Gardner:

- On Wednesday March 16 I participated in a meeting of the Eastern Sierra Interagency Visitor Center Board. This Board provides support for the USFS Visitor Center in Lone Pine. The primary topic discussed at the meeting was planning for operation of the VC for the 2022 season.
- Also, on the 16th I participated in the monthly meeting of the Mono Basin Fire

Note:

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Safe Council. Topics discussed included placement of the fire prevention banner in Lee Vining and the Community Wildfire Protection Plan.

- On Thursday, March 17 I participated in the quarterly meeting of the First 5 Commission. Topics at that meeting included approval of several contracts, review of the First 5 Annual Evaluation and Strategic Plan, and Budget, and continued concern regarding the availability of childcare in the County.
- From Thursday the 17th to Saturday the 19th, I attended the Yosemite Policymakers Conference in the Park. This was an interesting conference that included over 150 county and municipal elected and other officials with presentations about various topics, including climate change, renewable energy projects, economic development, wildfires and forest management, broadband, diversity and equity, and housing and homelessness.
- On Monday March 21, I participated in another planning meeting for the July 13 Children's Summit.
- On Tuesday March 22, I listened to a presentation by the Brookings Institution about the economy after COVID. There was good information about future projections for inflation, the labor market, and consumer confidence.
- On Thursday March 31, I participated in the Mammoth Lakes Tourism Roundtable and made a brief presentation about the Citizens Wildfire Academy scheduled to begin Monday night April 18 at 6 PM. Dave Carle will present the first session about the History of Wildfire in the Eastern Sierra and California. A press release about the CWA was sent out last week.
- Also, on the 31st I participated in a call with Carina Camayo and Molly Wiltshire, who represent Governor Newsom's Office for our area. We discussed issues of concern to our region, and an email following our call was sent to all Board members.
- Yesterday I participated in the monthly meeting of the NACO Public Lands and Western Interstate Region call. We received an update on pending Congressional action and other matters.
- Finally, yesterday I joined Supervisor Corless for a meeting of the Eastern Sierra Sustainable Recreation Partnership. Topics discussed included several Federal and state recreation-related activities, and updates from each of the participants.

Supervisor Corless:

- 3/16 and 18: Participated as a county representative in the USFS Region 5 roundtables on implementation of the Forest Service's 10-year strategy to address the wildfire crisis. Advocated for increased partnership and opportunities for counties/local partners to engage in prioritization and decision making on forest

Note:

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health projects. Info on 10-year strategy

here: <https://www.fs.usda.gov/managing-land/wildfire-crisis>

- 3/17: Great Basin Unified Air Pollution Control District Board Meeting in Lee Vining--budget hearing, administrative code updates, update on nomination of Patsiata (Owens Lake) to National Register of Historic Places, will be considered at state lands commission meeting later this month.
- Multi-agency meetings regarding recreation impacts of Ormat's construction of CDIV pipeline at Shady Rest.
- 3/24 Wildfire and Forest Resilience task force: presentations on inter-agency treatment tracking, reforestation, and wood products innovations. Also, strategic plan for expanding use of beneficial fire was released this week. <https://fmtf.fire.ca.gov/>
- 3/25: Golden State Connect Authority Board Meeting
Approved MOU with UTOPIA, presentations on pilot projects, priority-setting process, preliminary approval of EDA grant application:
https://www.rcrcnet.org/sites/default/files/useruploads/Meetings/Misc/2022/GS_CA_BOD_Highlights_03252022_FINAL.pdf
- 3/30: Golden State Natural Resources
- Progress on CEQA/NEPA process for projects, update on communications plan
- 4/3: NACo Public Lands Steering Committee monthly meeting
- Eastern Sierra Sustainable Recreation Partnership--updates from Inyo National Forest on lack of Public Information Officer capacity, and request for assistance, would like to see county try to help, given the upcoming fishing/recreation season and fire. Statistics from forest on permit applications for Mt. Whitney and Sierra backcountry indicate continuing high demand.
- Enjoyed a fine performance of Mammoth Lakes Repertory Theatre's production of The Women, feature our own Supervisor Duggan.

Break Session: 11:15 AM

Reconvened: 11:25 AM

ADJOURN AT 12:34 PM

ATTEST

BOB GARDNER
CHAIR OF THE BOARD

Note:

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

DANIELLE PATRICK
SENIOR DEPUTY CLERK – ELECTIONS ASSISTANT

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



**DRAFT MEETING MINUTES
BOARD OF SUPERVISORS, COUNTY OF MONO
STATE OF CALIFORNIA**

Bridgeport Memorial Hall, 73 N. School St., Bridgeport, CA 93517

**Special Meeting
April 7, 2022**

9:04 AM Meeting Called to Order by Supervisor Kreitz

Pledge of Allegiance led by Chair Kreitz

1. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

- No one addressed the Board

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.) Please refer to the Teleconference Information section to determine how to make public comment for this meeting via Zoom.

2. AGENDA ITEMS

Workshop on Effective Governance

Departments: CAO

(Babs Kavanaugh and Davis Campbell: BK Consult - Governance Consultants) - Conduct Board Governance Study Session: The purpose of this session is to discuss matters of general Board governance, including related issues concerning effective leadership and good governance practices, and to review and provide input and direction on the following topics:

- Governance Reflections
- Building the Governance Infrastructure
- Governance Culture
- Providing Support
- Community Leadership
- Governance Structure and Process

Action: Conducted workshop.

Note:

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

Babs Kavanaugh, Governance Consultant

- Introduction to Workshop
- Presented
- Facilitated group discussion and group work

Davis Campbell, Governance Consultant

- Presented
- Facilitated group discussion and group work

First Break: 9:45 AM

Reconvened: 9:55 AM

Lunch Break: 12:00 PM

Reconvened: 12:43 PM

Second Break: 1:55 PM

Reconvened: 2:05 PM

ADJOURNED AT 3:55 P.M.

ATTEST

BOB GARDNER
CHAIR OF THE BOARD

DANIELLE PATRICK
SENIOR DEPUTY CLERK – ELECTIONS ASSISTANT

Note:

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**MEETING MINUTES
BOARD OF SUPERVISORS, COUNTY OF MONO
STATE OF CALIFORNIA**

Bridgeport Memorial Hall, 73 N. School St., Bridgeport, CA 93517

**Special Meeting
April 8, 2022**

1:05 PM Meeting Called to Order by Chair Gardner.

Supervisors Present: Corless, Duggan, Gardner, Kreitz, and Peters.

Supervisors Absent: None.

Pledge of Allegiance led by Chair Gardner.

1. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

None.

2. AGENDA ITEMS

A. Workshop on Effective Governance (continued from 4/7)

Departments: CAO

(Babs Kavanaugh and Davis Campbell: BK Consult - Governance Consultants) - Continuation of Board Governance Study Session from April 7, to discuss matters of general Board governance, including related issues concerning effective leadership and good governance practices, and to review and provide input and direction on the following topics: Governance Reflections Building the Governance Infrastructure Governance Culture Providing Support Community Leadership Governance Structure and Process

Action: Conducted continued workshop.

- Norms and principles/protocols
- What final product will look like
- Identified 5 others to be covered and write protocols

Babs Kavanaugh, Consultant:

- Introduced and presented

Note:

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

Supervisor Peters:

- Board Items and Staff Reports with included
- A better way to explain core services

Stacey Simon

- Core Services

Bob Lawton, CAO:

- Board item advances the mission

Davis Campbell, Consultant:

- Presented
- Facilitated group discussions

Break: 2:28 PM

Reconvened: 2:38 PM

ADJOURNED AT 3:59 PM.

ATTEST

**BOB GARDNER
CHAIR OF THE BOARD**

**QUEENIE BARNARD
ASSISTANT CLERK OF THE BOARD**

Note:

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



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Clerk of the Board of Supervisors

TIME REQUIRED

SUBJECT White Mountain Fire Department
Appointment

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Pursuant to Health and Safety Code sections 13000 - 13970, the White Mountain Fire Protection District (White Mountain Fire) informed the Mono County Clerk of two vacancies on its governing board in 2021. Notice of the vacancies was posted in three conspicuous places as required by Government Code section 1780. Since it is past the 60-day time frame in which the White Mountain Fire Board could have made the appointment, under section 1780, the Board of Supervisors may make the appointment. Subsequently, White Mountain received one application, from Geraldine Cady. Accordingly, the White Mountain Fire Board is asking that the Board of Supervisors appoint Geraldine Cady a member of the White Mountain Fire governing board for a term ending November 30, 2022.

RECOMMENDED ACTION:

Appoint Geraldine Cady to the White Mountain Fire Protection District governing board for a term ending November 30, 2022.

FISCAL IMPACT:

None.

CONTACT NAME: Scheereen Dedman

PHONE/EMAIL: 7609325538 / sdedman@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download

[Application](#)

History

Time	Who	Approval
6/16/2022 1:19 PM	County Counsel	Yes
6/16/2022 11:37 AM	Finance	Yes
6/17/2022 9:48 AM	County Administrative Office	Yes

MONO COUNTY APPLICATION FOR APPOINTMENT TO BOARDS/COMMISSIONS/COMMITTEES

DATE	5-26-2022
NAME	Geraldine Cady
POSITION APPLIED FOR:	
White Mountain Fire - Commissioner	
RESIDENCE ADDRESS	
PHONE	
BUSINESS ADDRESS Mailing	
PHONE	
OCCUPATION	Retired County of Kern

How did you learn of the opening? Current EMT

Please state briefly any experience of which you feel will be helpful when you serve in this appointment: After retirement, I returned to my family home in Benton. This is my community. I am so proud of the Fire Department.

Other information may be submitted by resume if desired.

Summary of background and skills: I have excel customer service skills and always look for the positive in each person and situation. Knowledge of computers.

Professional experience: Registered Dental Assistant for
30 years in Kern County.

Human Services Technician III in
Kern for 12 years.

Education: AS Degree from Bakersfield, College.

Professional and/or community organizations: Currently a Board
member for Toiyabe Indian Health Project in
Bishop, Ca. for 3.5 years.

Personal interests and hobbies: Gardening, reading, building
yard art, Traveling, cooking and keeping in
touch with family & friends.

Have you ever been convicted of a felony, which would disqualify you from appointment? If you are appointed and cannot be bonded as required, your appointment will be revoked.

If you desire a personal interview or wish to address the Board, you may contact the Board of Supervisor's Office directly at (760) 932-5533.

Please return application to:

Clerk of the Board
County of Mono
P. O. Box 715
Bridgeport, CA 93517

Meraldine Cadey
Signature

5-26-2022
Date



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: County Counsel

TIME REQUIRED

SUBJECT Lease of Pre-School Space in Lee
Vining Community Center

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Cancellation of lease with Inyo Mono Advocates for Community Action (IMACA) and entry into new lease with the Mono County Office of Education for space within and adjacent to the Lee Vining Community Center for continued use and operation as a preschool.

RECOMMENDED ACTION:

(1) Approve, and authorize Chair to sign agreement with IMACA cancelling 2002 lease for space within the Lee Vining Community Center; and (2) Approve and authorize Chair to sign lease with the Mono County Office of Education for approximately 825 square feet of space within the Lee Vining Community Center and adjacent outdoor space to be used as a preschool site for the period April 4, 2022, through April 4, 2027, an annual lease amount of one dollar and payment of a pro-rated share of utility costs.

FISCAL IMPACT:

Minimal fiscal impact consisting of \$1 per year rent plus estimated 25% share of utility costs.

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff report
<input type="checkbox"/> IMACA Lease Termination
<input type="checkbox"/> Lease with MCOE
<input type="checkbox"/> Lease Attachment

History

Time	Who	Approval
6/15/2022 4:57 PM	County Counsel	Yes
6/14/2022 10:04 AM	Finance	Yes
6/17/2022 9:47 AM	County Administrative Office	Yes

County Counsel
Stacey Simon

Assistant County Counsel
Christopher L. Beck
Anne L. Frievalt

Deputy County Counsel
Emily R. Fox

**OFFICE OF THE
COUNTY COUNSEL**
Mono County

South County Offices
P.O. BOX 2415
MAMMOTH LAKES, CALIFORNIA 93546

Telephone
760-924-1700

Risk Manager
Jay Sloane

Paralegal
Kevin Moss

To: Board of Supervisors

From: Stacey Simon

Date: June 21, 2022

Re: Lease of Preschool Space at Lee Vining Community Center

Recommended Action

(1) Approve, and authorize Chair to sign agreement with IMACA cancelling 2002 lease for space within the Lee Vining Community Center; and (2) Approve and authorize Chair to sign lease with the Mono County Office of Education for approximately 825 square feet of space within the Lee Vining Community Center and adjacent outdoor space to be used as a preschool site for the period April 4, 2022, through April 4, 2027, an annual lease amount of one dollar and payment of a pro-rated share of utility costs.

Strategic Plan Focus Areas Met

A Thriving Economy Safe and Healthy Communities
 Sustainable Public Lands Workforce & Operational Excellence

Discussion

On April 4, 2022, the Mono County Office of Education (MCOE) took over operation of the preschool historically operated by Inyo-Mono Advocates for Community Action (IMACA) at the Lee Vining Community Center.

Accordingly, it is appropriate to terminate the lease entered into in 2002 to IMACA of the preschool space and to enter into a new lease with MCOE for the space. The new lease is for substantially the same terms as the prior lease.

If you have any questions regarding this item prior to your meeting, please call me at 760-924-1704.

MUTUAL AGREEMENT TO TERMINATE LEASE

WHEREAS, on or about August 13, 2002, the County of Mono (hereafter “County”) and Inyo Mono Advocates for Community Action (IMACA) entered into a lease agreement pursuant to which IMACA leased from County approximately 825 square feet of space in Mono County’s Lee Vining Community Center and adjoining outdoor areas (hereafter the “2002 Lease”) for the purpose of providing preschool/childcare services (hereafter “Preschool Services”) to local residents; and

WHEREAS, in April of 2022, the Mono County Office of Education (MCOE) assumed responsibility for providing the Preschool Services from IMACA and, accordingly, County and IMACA desire to terminate the 2002 Lease so that the County may now lease the space to MCOE; and

WHEREAS, the County and IMACA further wish to agree to an effective date of April 3, 2022, for termination of the 2002 Lease and to waive any notice of termination requirements otherwise set forth in the 2002 Lease;

NOW THEREFORE, THE COUNTY AND IMACA DO HEREBY AGREE AS FOLLOWS:

1. Notwithstanding anything to the contrary contained therein, the 2002 Lease between IMACA and the County of Mono for space within and adjacent to the Lee Vining Community Center is hereby terminated, effective April 3, 2022, by mutual agreement of the County and IMACA.
2. Effective April 3, 2022, IMACA shall have no further rights or interest in the Lee Vining Community Center nor further obligations to the County under the terms of the 2002 Lease.
3. IMACA shall coordinate with MCOE to either remove all personal property from the leased premises or to reach agreement with MCOE as to any property which is agreed between them will remain. After August 1, 2022, if there is personal property of IMACA’s at the premises which MCOE does not wish to retain, MCOE or the County may remove and dispose of such property.
4. Any fixtures added to the premises during the term of the 2002 Lease, including playground equipment, shall remain the property of County following termination of the Lease.

APPROVED AND AGREED BY AND BETWEEN THE COUNTY AND IMACA THROUGH THEIR AUTHORIZED REPRESENTATIVES AS SET FORTH BELOW:

COUNTY

IMACA

Bob Gardner, Chair
Mono County Board of Supervisors

Kate Morley, Director

Date: _____

Date: _____

**LEASE AGREEMENT BETWEEN THE COUNTY OF MONO AND THE MONO
COUNTY OFFICE OF EDUCATION FOR SPACE WITHIN AND ADJACENT TO THE
LEE VINING COMMUNITY CENTER**

This Lease is entered into effective the 4th day of April, 2022, by and between Mono County Office of Education, a political subdivision of the State of California (hereinafter sometimes referred to as "Tenant" or "MCOE"), and the County of Mono, a political subdivision of the State of California (hereinafter sometimes referred to as "Landlord"). Landlord and Tenant are collectively referred to herein as the "Parties").

I. Recitals

Whereas, the County of Mono owns a 4,830 square foot Community Center in Lee Vining known as the Lee Vining Community Center (or LVCC); and

Whereas, funding for the LVCC was provided in part by a Community Development Block Grant (CDBG) through the California Department of Housing and Community Development, the application for which stated the County's intention to facilitate the provision of childcare services to low-income children at the LVCC; and

Whereas, there is an 825 square foot space within the LVCC that was specifically designed to serve as a childcare center and may be licensed to serve up to 15 children; and

Whereas, between 2002 and April of 2022, childcare services for low-income children were provided at the LVCC by the 501(c)(3) non-profit organization Inyo Mono Advocates for Community Action (IMACA), pursuant to a lease agreement between the County and IMACA for use of that space; and

Whereas, commencing on April 4, 2022, MCOE assumed responsibility for the childcare program formerly provided at LVCC by IMACA; and.

Whereas, the County now wishes to enter into a lease agreement with MCOE on substantially the same terms and conditions as formerly made available to IMACA, to serve as a childcare facility and a library annex for the purpose of providing preschool classes and library early literacy services to income-eligible children. (Priority enrollment will be offered to income-eligible students as allowable by current California State Preschool guidelines. Fee-based services will be offered as space allows.)

II. Terms and Conditions

Now therefore, in consideration of the mutual promises and covenants hereinafter contained and in reliance upon the representations and warranties herein set forth, the parties agree as follows:

1. Premises

Landlord hereby leases to Tenant and Tenant hereby leases from Landlord, on the

terms and conditions hereinafter set forth, that real property within and adjacent to the Lee Vining Community Center located at 296 Mattly Avenue in Lee Vining, California designated by Landlord for daycare services, including the adjoining office space, restroom, and outside playground area. Such space is more particularly described by two drawings attached to this Lease as Exhibit "A" and shall hereinafter be referred to as the "Premises."

For greater clarity, it is agreed and understood between the Parties that, although denominated a "lease," this Lease confers exclusive possession on Tenant only of the office space (subject to Landlord's power of inspection or reentry, pursuant to this Lease and applicable law), and that the use of other facilities described herein as the "Premises" is subject to use by others, as further set forth in this Lease below.

2. Term

The term of this Lease shall be for five years commencing effective April 4, 2022.

Either Landlord or Tenant may request an annual review of the terms contained within the Lease by making a written request to the other party by July 1st of each year. Upon such a request being made, Landlord and Tenant shall meet to discuss modifications, which if mutually agreed to shall be added to the terms and conditions of the Lease beginning on August 15th of that year or as soon as mutually ratified by both parties.

3. Rent

Tenant shall pay to Landlord as rent for the Premises the sum of one dollar (\$1.00) per year, to be paid in one lump sum concurrent with the signing of this Lease. Rent shall be payable without notice or demand in lawful money of the United States to the Landlord at the address stated herein for notices or to such other persons or such other places as the Landlord may designate to Tenant in writing.

4. Utilities and Custodial

As additional rent, Tenant shall pay (within thirty (30) days of request for payment by Landlord) a pro-rated share, equivalent to its share of use of the community center building, of all propane, electric, garbage and other utility services currently supplied to the building ("Service Fees"). At this time, that amount is estimated to be 25% of the total costs of those Service Fees. Landlord reserves the right, however, to monitor use of the Premises by Tenant and to amend that number at the end of one year if Tenant's use of the building, as a portion of the total use of the building, exceeds 25%. Landlord shall provide 30 days written notice to Tenant prior to any increase in Tenant's share of the Service Fees.

Tenant may install a separate phone line for the sole and exclusive use of Tenant, the cost of which (including installation and monthly usage fees and costs) shall be paid solely by Tenant. If Tenant desires to have additional services (such as fax lines or additional phone lines) installed at the Premises, Tenant shall pay the full cost to install, connect, and operate such services, including but not limited to equipment, labor, and monthly usage costs and

fees.

Tenant shall perform all necessary custodial work on the Premises, including but not limited to cleaning bathrooms, office space, and the childcare classroom and maintaining the outdoor playground area in a clean condition free from litter and debris.

5. Condition of Premises

Tenant has examined Premises, all furniture, furnishings, and fixtures, including smoke detectors, and acknowledges that these items are clean and in operative condition. Relying exclusively on its own inspection of the Premises, and without relying on any representation of Landlord whatsoever, Tenant accepts the Premises AS-IS WITH ALL FAULTS.

6. Maintenance of Premises

Landlord shall maintain the exterior and landscaping of the Premises (excluding the playground area) in its present condition, ordinary wear and tear excepted. Landlord is also responsible for maintenance and repair of appliances and fixtures that were a part of the Premises prior to use of the Premises as a childcare facility. This includes, but is not limited to, plumbing, septic, heating, electrical, and lighting, unless there is clear evidence that the need for repair was caused by the negligence or willful misconduct of Tenant or Tenant's employees or clients.

7. Fixtures

Tenant may not install any fixtures of a permanent nature at the Premises without the prior written consent of Landlord, which shall not be unreasonably withheld. Any fixtures that are affixed to the Premises by Tenant in such a manner that removal would result in damage to the Premises shall become the sole and exclusive property of Landlord upon termination of this Lease. Any fixtures that are affixed to the Premises by Tenant in such a manner that removal would not result in damage to the Premises shall remain the sole and exclusive property of Tenant upon termination of this Lease. Any such fixtures not removed by the end of the Lease term shall become the property of Landlord.

8. Required Licenses, Certificates, and Permits

Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for Tenant to provide pre-school classes at the community center must be procured by Tenant. It shall be the sole responsibility of Tenant to maintain such licenses, certificates, and permits in full force and effect so long as Tenant continues to provide pre-school services. Licenses, certificates, and permits may include, but are not limited to, drivers licenses, professional licenses or certificates, and business licenses.

9. Use of Premises by Tenant

The premises shall be used by Tenant solely for the purposes of operating a preschool with library early literacy services to serve income-eligible and fee-for-service children. Priority enrollment

will be offered to income-eligible students as allowable by current California State Preschool guidelines. Fee-based services will be offered as space allows. It shall be the responsibility of Tenant to verify that children enrolled in the pre-school meet any eligibility criteria established by or applicable to MCOE.

Tenant acknowledges and understands that the Lee Vining Community Center is used by a variety of other groups, including but not limited to the County and the Mono Lake Kuzedikaa Tribe, for meetings and other purposes throughout the week. Tenant's use will in no way interrupt, interfere with, or obstruct the use of other parts of the center by those groups.

10. Use of Premises by Other Parties

Tenant hereby agrees that Landlord, subject to review and acceptance by Tenant to ensure compatibility with Tenant's use of the Premises, may use or lease the Premises (excluding the office space) to another party for the purpose of providing childcare services or for any other purpose during the hours in which Tenant does not provide childcare or pre-school classes. Landlord shall ensure that the Premises are returned to a clean and operative condition following use of the Premises by another party. Landlord shall indemnify, defend and hold Tenant harmless from and against all claims, causes of action, damages, liabilities, costs and expenses (including reasonable attorneys' fees and costs), arising from and related to Landlord's use or sublease of the Premises to another party, except as to action, damages, liabilities or costs due to Tenant's negligence or willful misconduct.

11. Supplies, Equipment, etc.

Tenant shall provide and maintain such supplies, equipment, vehicles, reference materials, and support services as Tenant deems necessary for Tenant to provide childcare or pre-school services.

12. Kitchen Use

Tenant shall have the right to use the kitchen facilities for the preparation of breakfast and a mid-morning snack, provided that such use does not unreasonably interfere with the use of such facilities by any member of the public, group, or other party using the community center. If Tenant does use kitchen facilities, it must clean up after itself and leave the kitchen in a clean and safe condition. Tenant's employees shall not use any equipment in the kitchen unless they have been trained in proper use of that equipment. If Tenant does use any piece of kitchen equipment, then Tenant agrees to assume all risk of damage or injury to persons or property from misuse of that equipment and to hold harmless, defend, and indemnify Landlord from liability for such damage or injury.

13. Subletting and Assignment

Entry into this Lease is premised upon Tenant's representation that it will provide childcare/pre-school services at the Premises. Landlord has relied on the expertise and experience of Tenant as a longstanding provider of pre-school services children in Mono County in entering into this Lease. Therefore, no subletting, assignment, or other occupancy

of the Premises by any party other than Tenant shall occur without the prior written consent of the Landlord.

14. Insurance

A. Types. Tenant shall procure and maintain, during the entire term of this Lease the following insurance against claims for injuries to persons or damages to property which may arise from or in connection with this Lease and any activities carried out by Tenant, its agents, representatives, employees, or subcontractors:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an “occurrence” basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than \$10,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Educator’s Legal Liability (ELL) Insurance appropriate to the Tenant’s profession, with limits no less than \$10,000,000 per occurrence or claim, and \$20,000,000 aggregate.
3. Workers’ Compensation insurance as required by the State of California, with Statutory Limits, and Employer’s Liability Insurance with limits of no less than \$1,000,000 per accident for bodily injury or disease. (This applies to lessees with employees).
4. Property insurance against all risks of loss to any tenant improvements or betterments, at full replacement cost with no coinsurance penalty provision.

B. Coverage and Provider Requirements. Insurance policies shall not exclude or except from coverage any of Tenant’s operations or activities under this Lease. The required polic(ies) of insurance shall be issued by an insurer authorized to sell such insurance by the State of California, and have at least a “Best’s” policyholder’s rating of “A” or “A+”. Prior to commencing any work under this agreement, Tenant shall provide Landlord: (1) a certificate of insurance evidencing the coverage required; (2) an additional insured endorsement for general liability applying to Landlord, its agents, officers and employees made on ISO form CG 20 10 11 85, or providing equivalent coverage; and (3) a notice of cancellation or change of coverage endorsement indicating that the policy will not be modified, terminated, or canceled without thirty (30) days written notice to Landlord.

A. Primary Coverage. For any claim made related to this Lease, Tenant’s insurance coverage shall be primary insurance coverage at least as broad as ISO CG 20 01 04 13 as with respect to Landlord, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by Landlord, its officers, officials, employees, or volunteers shall be excess of Tenant’s insurance and shall not contribute with it.

B. Deductible, Self-Insured Retentions, and Excess Coverage. Any deductibles or self-insured retentions must be declared and approved by Landlord. If possible,

Tenant's insurer shall reduce or eliminate such deductibles or self-insured retentions with respect to Landlord, its officials, officers, employees, and volunteers; or Tenant shall provide evidence satisfactory to Landlord guaranteeing payment of losses and related investigations, claim administration, and defense expenses. Any insurance policy limits in excess of the specified minimum limits and coverage shall be made available to Landlord as an additional insured.

C. Miscellaneous. Tenant is a public agency and may self-insure if allowed by California law; provided that Tenant shall maintain excess liability coverage above its self-insured retainer sufficient to satisfy the policy limits set forth in this Section. Tenant may satisfy this obligation through one or more policies of insurance meeting the requirements of this section or through participation in a public entity risk pool reasonably satisfactory to Landlord's risk manager.

15. Defense and Indemnification

In lieu of and notwithstanding the provisions of Government Code Section 895.2, Tenant shall defend, indemnify, and hold harmless Landlord, its agents, officers, and employees (the "Indemnitees") from and against all claims, damages, losses, judgments, liabilities, expenses, and other costs, including litigation costs and attorney's fees (collectively, "Claims"), arising out of, resulting from or in connection with, the provision of pre-school services at the Premises or the occupancy of the Premises, by Tenant, or Tenant's agents, officers, or employees (excepting any liability arising from the Indemnitees' gross negligence or willful misconduct). Tenant's obligation to defend, indemnify, and hold Landlord, its agents, officers, and employees harmless applies, without limitation, to any actual or alleged personal injury, death, or damage or destruction to tangible or intangible property, including the loss of use. Tenant's obligation under this paragraph extends to any Claim that is caused in whole or in part by any actual or alleged act or omission of Tenant, its agents, successors, assignees or subtenants (whether authorized by Landlord), employees, suppliers, or anyone directly or indirectly employed by any of them, or anyone for whose acts or omissions any of them may be liable.

Tenant's obligation to defend, indemnify, and hold the Indemnitees harmless under the provisions of this paragraph is not limited to, or restricted by, any requirement in this Agreement for Tenant to procure and maintain a policy of insurance.

In the case of any event, transaction, or occurrence occurring at the Premises that may give rise to any Claim, Tenant shall give Landlord's risk manager notice by phone as soon as practicable, with a written report to follow within two (2) business days. The report shall include a detailed explanation of what happened and the names and contact information of any victims or witnesses (if available).

16. Lease Termination

This Lease may be terminated at any time by either party with or without cause by providing the other party, at the address listed herein, with written notice ninety (90) days prior to termination, of intent to terminate. In the event of the failure by Tenant to comply with the terms

and conditions contained herein, this Lease may be terminated upon thirty (30) days written notice. Provisions of this Lease pertaining to the indemnification and defense of Landlord shall survive the termination hereof, and any outstanding amounts due Landlord following termination shall remain due and owing until paid.

17. Lease Renewal

If not terminated or amended as provided herein, this Lease shall automatically renew for subsequent five-year periods under the same terms and conditions, unless written notification is provided by either party to the other party at the address listed below at least ninety (90) days prior to the expiration of the five-year period.

18. Notices

Whenever under this Lease a provision is made for any demand, notice or declaration of any kind, it shall be in writing and served either personally or sent by United States mail, postage prepaid, addressed to:

The Tenant:

Mono County Office of Education
P.O. Box 130
Mammoth Lakes, California
93546

The Landlord:

Mono County
Public Works Director
P.O. Box 457
Bridgeport, CA 93517

Notice by mail is deemed given three (3) business days after deposit in the mail and notice by personal delivery shall be deemed given upon receipt. Notice by electronic means is not considered valid for any purpose unless the recipient actually receives notice and acknowledges receipt in writing.

19. Right of Entry

Landlord reserves, and shall at any reasonable time have, the right to enter the Premises, upon reasonable notice to Tenant, to inspect the same, conduct routine maintenance, to post notices of non-responsibility, to repair the Premises and any portion of the community center building that Landlord may deem necessary or desirable and may for that purpose erect scaffolding and other necessary structures where reasonably required, always providing that the entrance to the Premises shall not be unreasonably blocked and that the activities of the Tenant shall not be interfered with unreasonably. Tenant hereby waives any claim for damages or for any injury or inconvenience to or interference with Tenant's activities, any loss of occupancy or quiet enjoyment of the Premises, and any other loss occasioned thereby.

Landlord shall retain a key with which to unlock all the doors to the Premises, and Landlord shall have the right to use any and all means which Landlord may deem proper to open such doors in an emergency in order to obtain entry to the Premises. Any entry to the Premises by Landlord by any means shall not be construed or deemed to be a forcible or unlawful entry into, or a detainer of, the Premises, or an eviction of Tenant from the Premises.

20. Miscellaneous

The parties agree and understand that: (1) this Lease is not a “disposition” of real property as defined in Section 102(h) of the Department of Housing and Community Development’s Surplus Land Act Guidelines because no development or demolition is authorized hereby; (2) Landlord has authority to enter this Lease without complying with other requirements for disposition of County property pursuant to Government Code Section 26227; and (3) approval of this Lease is exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15301 (Existing Facilities), and none of the circumstances in CEQA Guidelines Section 15300.2 applies.

This Lease represents the entire agreement of the Parties with respect to the subject matter hereof and there are no prior agreements, written or oral, pertaining to the lease, occupancy, or use of the Premises that would alter this Lease in any manner whatsoever.

There are no third-party intended beneficiaries of this Lease.

This Lease represents the contributions of both Parties and shall not be construed against the drafter.

If a court of competent jurisdiction determines that any provision of this Lease is invalid or unenforceable, the court is authorized and instructed to reform or modify the Lease in such manner as renders the Lease enforceable while best effectuating the original intent of the Parties.

This Lease may not be modified or assigned except in a written amendment signed by both Parties.

Venue for any dispute arising from this Lease shall be proper in the Superior Court of California, County of Mono, notwithstanding the provisions of Code of Civil Procedure Section 394 or any other law. The prevailing Party in any litigation arising from this Lease shall be entitled to attorneys’ fees pursuant to Civil Code Section 1717.

This Lease may be executed in counterparts, each of which shall be deemed an original. The signatories of this Lease warrant that they are authorized to bind their respective Parties. This Lease may be signed electronically, and facsimiles of signatures shall be treated as originals.

Neither Party shall cause or allow this Lease to be recorded.

21. Waivers

No waiver by Landlord or Tenant of any provision hereof shall be deemed a waiver of any other provision hereof or of any subsequent breach by Tenant or Landlord of the same or any other provisions.

III. Execution

In witness thereof, the Parties hereto have executed this Lease through their Authorized representatives this 21st day of June 2022.

LANDLORD:

MONO COUNTY

By: Bob Lawton, CA

APPROVED AS TO FORM:

County Counsel

TENANT:

MONO COUNTY OFFICE OF EDUCATION

Tammy Bennett Nguyen

By: Tammy Nguyen

Assistant Superintendent – Ed. Services

Exhibit A

130/12
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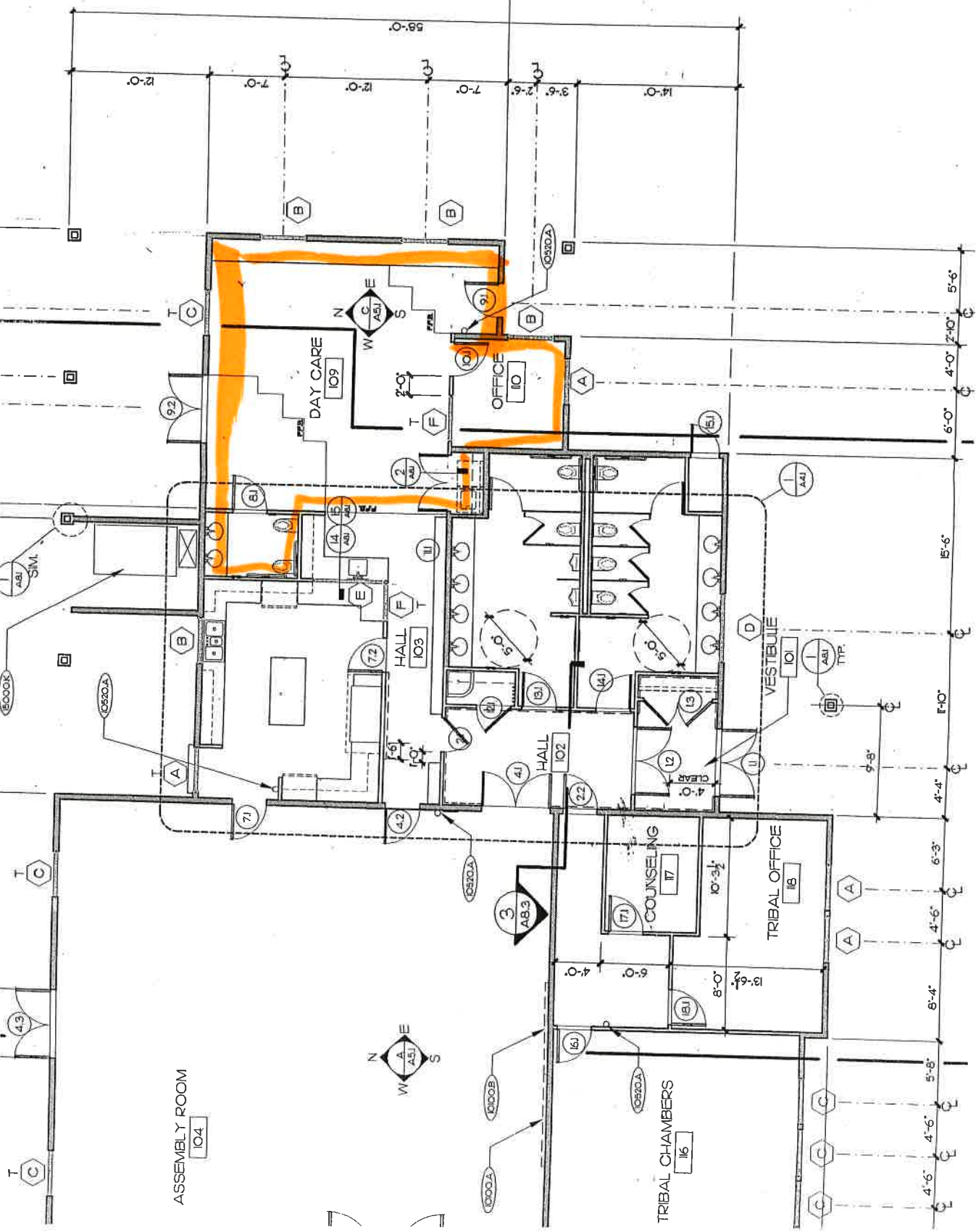
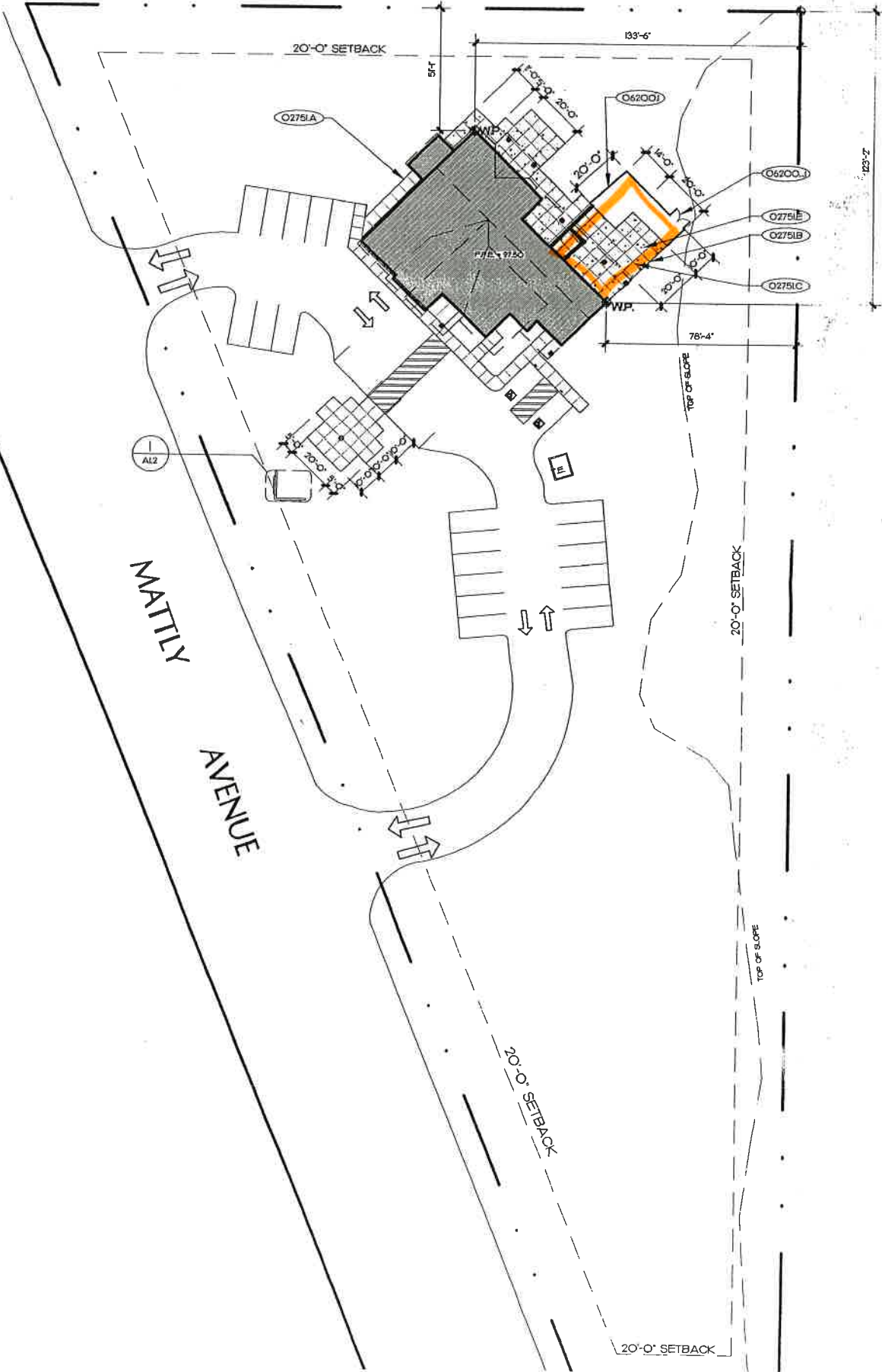


Exhibit A





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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Public Works

TIME REQUIRED

**PERSONS
APPEARING
BEFORE THE
BOARD**

Sean Robison, Engineering Tech III/
LSIT

SUBJECT Resolution Summarily Vacating a
Portion of River Road

AGENDA DESCRIPTION:

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

Proposed resolution vacating a portion of River Road in Walker, CA

RECOMMENDED ACTION:

Adopt Resolution of the Mono County Board of Supervisors for summary vacation of a portion of River Road in Walker, CA. Find that the above action is categorically exempt from CEQA Direct that Resolution and CEQA documents are filed with the Clerk.

FISCAL IMPACT:

None.

CONTACT NAME: Sean Robison

PHONE/EMAIL: 818-298-7525 / srobison@mono.ca.gov

SEND COPIES TO:

Sean Robison: srobison@mono.ca.gov

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Resolution for Summary ROW vacation
River Road Vacation Exhibit

History

Time

Who

Approval

6/15/2022 6:50 PM	County Counsel	Yes
6/16/2022 11:37 AM	Finance	Yes
6/17/2022 9:48 AM	County Administrative Office	Yes



MONO COUNTY DEPARTMENT OF PUBLIC WORKS

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

Date: April 4, 2022

To: Honorable Chair and Members of the Board of Supervisors

From: Paul Roten, Mono County Engineer

Re: Summary Road Vacation – A Portion of River Road in Walker, California.

Recommended Action:

1. Consider and potentially adopt Resolution No. R22-____, “A Resolution of the Mono County Board of Supervisors for Summary Vacation of a Portion of River Road in Walker Ca.”;
2. Direct the Clerk of the Board to record a certified copy of the fully executed Resolution with the County Recorder; and,
3. Find that the above action is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to 14 CCR §15305 and direct the County Engineer to file a Notice of Exemption for the project consistent with 14 CCR §15062.

Fiscal Impact:

None.

Background:

In 1957, the Mill Creek Ranch Subdivision, MB1PG60, created Right-of-Way for River Road on both sides of the West Walker River. The Right-of-Way for River Road was intended to be developed as a bridge over the West Walker River. However, the bridge was never constructed nor was the portion of River Road north of the West Walker River.

The owner of Lot E-7 lost her house in the Mountain View Fire, and in the process of rebuilding, discovered that her well is located in the River Road Right-of-Way. She approached Mono County Public Works Staff seeking to vacate the portion of Right-of-Way abutting Lot E-7 as a means to remedy the encroaching of her well. The owner of the north portion of Lot D, whose property also abuts River Road, has consented to this summary road vacation and is a co-signer on this Summary Road Vacation Petition.

Staff proposes that the excess right-of-way be vacated via a Summary Vacation proceeding under the provisions of Part 3, Chapter 4 of the Streets and Highways Code, Section 8334(a) “Excess right-of-way”. See a draft resolution attached with Exhibit A showing the portion of River Road to be vacated.

The proposed vacation is exempt from the California Environmental Quality Act (CEQA) pursuant to Title 14, section 15305 of the California Code of Regulations (the CEQA Guidelines), “Minor Alterations in Land Use Limitations.”.

Please contact either Sean Robison at 932-5445, or me at 709-0427 if you have any questions regarding this matter.

Respectfully submitted,

Paul Roten
Mono County Engineer

Attachments: Draft Resolution
Exhibit A – Road Vacation Map

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**RECORDING REQUESTED BY,
AND WHEN RECORDED, RETURN TO**

Mono County Department of Public Works
Post Office Box 457
Bridgeport, Ca. 93517

No recording fee pursuant to Government Code 6103

Space Above for Recorder's Use Only

**RESOLUTION R22-XX OF THE MONO COUNTY
BOARD OF SUPERVISORS FOR SUMMARY VACATION OF A PORTION OF RIVER
ROAD IN WALKER, CA.**



R22-XX

**A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS FOR SUMMARY VACATION OF A PORTION OF RIVER
ROAD IN WALKER, CA.**

WHEREAS, pursuant to the recommendation of the Public Works Department, this Board, in accordance with the summary procedures for vacating a street, highway, or service easement set forth in §§ 8334 of the Streets and Highways Code, considered whether to adopt a resolution vacating excess right-of-way for the 60 (sixty) foot wide portion of River Road abutting Lot E-7 and the north portion of Lot D in the Mill Creek Ranch Subdivision in the community of Walker, Ca.; and,

WHEREAS, on January 07, 1957, the Mono County Board of Supervisors approved the Mill Creek Ranch Subdivision in the community of Walker, California which was duly recorded in Map Book 1, Page 60 in the office of the Mono County Recorder; and,

WHEREAS, it is the Mono County Engineer's determination that the purpose of the Right-of-Way was to serve as a Bridge over the West Walker River; and,

WHEREAS, said Bridge was never constructed; and,

WHEREAS, River Road was never accepted by the Board and the County has not performed any work, maintained, or otherwise expended public monies on River Road; and,

WHEREAS, that portion of River Road as shown on Exhibit A has not been passable for vehicular travel for a period of at least five years; and

WHEREAS, the current owners of Lot E-7 and the north portion of Lot D, have applied to vacate that portion over River Road abutting said Lot E-7 and the north portion of Lot D as shown on Exhibit A.

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

SECTION ONE: The Board of Supervisors hereby finds that the portion of River Road, shown in Exhibit A, was never constructed, maintained or included on the County's official "Maintained Mileage"; and, consequently, that portion of road right-of-way has not been passable for vehicular travel for at least five years and is unnecessary for the public convenience; and that, for this reason, it is prudent and reasonable for the County to vacate the excess right-of-way.

1 **SECTION TWO:** For these reasons and pursuant to Streets and Highways Code §
2 954.5, Mono County hereby vacates the Frontage as shown on Exhibit A, Mono County,
3 California.

4 **SECTION THREE:** The Clerk of the Board is directed to record a certified copy of this
5 resolution as provided in Streets and Highways Code § 8325.

6 **SECTION FOUR:** This Board finds that its adoption of this resolution will be seen with
7 certainty that there is no possibility that this action may have a significant effect on the
8 environment; consequently, this Board finds that its adoption of this resolution is categorically
9 exempt from further review under the California Environmental Quality Act (CEQA) pursuant to
10 the Class 1 exemption for “Minor Alterations in Land Use Limitations” (14 CCR §§ 15305), and
11 directs the Public Works Department to post a notice of this finding in accordance with CEQA.

12 **PASSED, APPROVED and ADOPTED** this Xth day of XXXXXX 2022, by the
13 following vote, to wit:

14 **AYES:**

15 **NOES:**

16 **ABSENT:**

17 **ABSTAIN:**

18
19 _____
20 Bob Gardner, Chair
21 Mono County Board of Supervisors

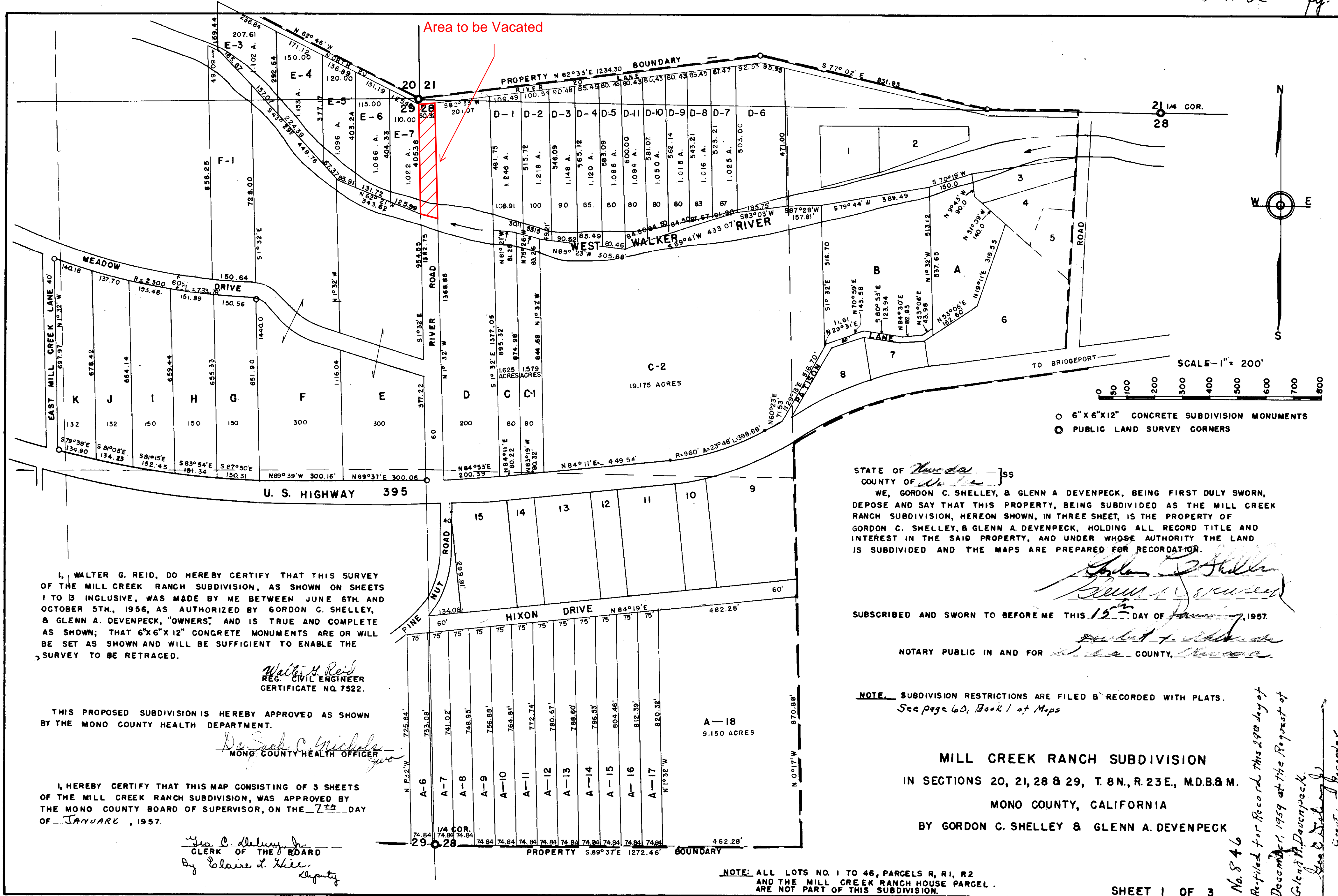
22 **ATTEST:**

23 **APPROVED AS TO FORM:**

24
25 _____
26 Clerk of the Board

27
28 _____
29 County Counsel

Area to be Vacated



I, WALTER G. REID, DO HEREBY CERTIFY THAT THIS SURVEY OF THE MILL CREEK RANCH SUBDIVISION, AS SHOWN ON SHEETS 1 TO 3 INCLUSIVE, WAS MADE BY ME BETWEEN JUNE 6TH AND OCTOBER 5TH, 1956, AS AUTHORIZED BY GORDON C. SHELLEY, & GLENN A. DEVENPECK, "OWNERS", AND IS TRUE AND COMPLETE AS SHOWN; THAT 6"x6"x12" CONCRETE MONUMENTS ARE OR WILL BE SET AS SHOWN AND WILL BE SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

Walter G. Reid
REG. CIVIL ENGINEER
CERTIFICATE NO. 7522.

THIS PROPOSED SUBDIVISION IS HEREBY APPROVED AS SHOWN BY THE MONO COUNTY HEALTH DEPARTMENT.

Dr. S. C. Nichols
MONO COUNTY HEALTH OFFICER

I, HEREBY CERTIFY THAT THIS MAP CONSISTING OF 3 SHEETS OF THE MILL CREEK RANCH SUBDIVISION, WAS APPROVED BY THE MONO COUNTY BOARD OF SUPERVISOR, ON THE 7th DAY OF JANUARY, 1957.

Geo. C. Delaney, Jr.
CLERK OF THE BOARD
By Claire L. Hill, Deputy

STATE OF Nevada } ss
COUNTY OF Wade }
WE, GORDON C. SHELLEY, & GLENN A. DEVENPECK, BEING FIRST DULY SWORN, DEPOSE AND SAY THAT THIS PROPERTY, BEING SUBDIVIDED AS THE MILL CREEK RANCH SUBDIVISION, HEREON SHOWN, IN THREE SHEET, IS THE PROPERTY OF GORDON C. SHELLEY, & GLENN A. DEVENPECK, HOLDING ALL RECORD TITLE AND INTEREST IN THE SAID PROPERTY, AND UNDER WHOSE AUTHORITY THE LAND IS SUBDIVIDED AND THE MAPS ARE PREPARED FOR RECORDATION.

Gordon C. Shelley
Glenn A. Devenpeck

SUBSCRIBED AND SWORN TO BEFORE ME THIS 15th DAY OF January, 1957.

Harold T. ...
NOTARY PUBLIC IN AND FOR Wade COUNTY, Nevada.

NOTE: SUBDIVISION RESTRICTIONS ARE FILED & RECORDED WITH PLATS. See page 60, Book 1 of Maps

MILL CREEK RANCH SUBDIVISION
IN SECTIONS 20, 21, 28 & 29, T. 8 N., R. 23 E., M.D.B. & M.
MONO COUNTY, CALIFORNIA
BY GORDON C. SHELLEY & GLENN A. DEVENPECK

NOTE: ALL LOTS NO. 1 TO 46, PARCELS R, R1, R2 AND THE MILL CREEK RANCH HOUSE PARCEL ARE NOT PART OF THIS SUBDIVISION.

No. 846
Refiled for Record this 29th day of
December, 1959 at the Request of
Glenn A. Devenpeck.
Geo. C. Delaney, Jr.
County Recorder



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Behavioral Health

TIME REQUIRED

SUBJECT Behavioral Health Department
Substance Abuse Prevention and
Treatment Block Grant Application

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Grant application to the Department of Health Care Services for the Substance Abuse Prevention and Treatment Block Grant (SABG).

RECOMMENDED ACTION:

Approve and authorize Behavioral Health Director to sign and submit Substance Abuse Prevention and Treatment Block Grant (SABG) Biennial Funding Allocation & Application to the Department of Health Care Services.

FISCAL IMPACT:

This grant will provide \$844,314 in funding to pay for substance use disorder treatment and prevention services over the next two fiscal years (July 1, 2022 through June 30, 2024). with a proposed allocation of \$422,157 in each of the two fiscal years. This amount is included in the Department's budget request for FY 2022-2023.

CONTACT NAME: Robin Roberts

PHONE/EMAIL: 7609241740 / rroberts@mono.ca.gov

SEND COPIES TO:

agreenberg@mono.ca.gov

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
SABG Enclosure 1 - 2022-24 - Mono
Application Materials

History

Time	Who	Approval
6/15/2022 5:01 PM	County Counsel	Yes
6/14/2022 9:52 AM	Finance	Yes
6/17/2022 9:47 AM	County Administrative Office	Yes



MONO COUNTY BEHAVIORAL HEALTH DEPARTMENT

COUNTY OF MONO

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

TO: Mono County Board of Supervisors
FROM: Robin K. Roberts, Behavioral Health Director
DATE: May 18, 2022

SUBJECT:

Behavioral Health Department Substance Abuse Prevention and Treatment Block Grant Biennial Application

RECOMMENDED ACTION:

Approve and authorize Behavioral Health Director to sign the Substance Abuse Prevention and Treatment Block Grant (SABG) Biennial Funding Allocation & Enclosure Instructions in substantively the same form from the Department of Health Care Services for the period of July 1, 2022 through June 30, 2024 and a not-to-exceed amount of \$844,314.

DISCUSSION:

The California Department of Health Care Services (DHCS) administers the Substance Abuse Prevention and Treatment Block Grant (SABG), which is a federal award within the meaning of Title 45, Code of Federal Regulations, Part 75. This contract is a subaward of the federal award to DHCS. Mono County Behavioral Health (MCBH) utilizes this annual grant to pay for such services as individual and group substance use disorder (SUD) treatment, costs related to in-patient treatment, Narcan distribution, youth after-school programming, school-base prevention programming, and other community-based prevention programs. MCBH requests that the Board of Supervisor approve the Behavioral Health Director to sign in substantively the same form because the Department expects some minor shifts in application materials in the next two weeks.

FISCAL IMPACT:

This grant will provide \$844,314 in funding to pay for SUD treatment and prevention services over the next two fiscal years.

SUBMITTED BY:

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

**Substance Abuse Prevention and Treatment Block Grant (SABG)
Biennial Funding Allocation & Application Instructions
State Fiscal Years 2022-23 and 2023-24**

Mono

04/11/2022

County Name**Date**

Mono

 Entity Data Detail.pdf document included

***See Unique Entity Identifier Update below for new SAM requirement.**

	SFY 2022-23	SFY 2023-24
Proposed Total Allocation	\$ 422,157	\$ 422,157
Discretionary	\$ 316,618	\$ 316,618
5% HIV EIS Allowance	\$ 21,108	\$ 21,108
Prevention Set-Aside	\$ 105,539	\$ 105,539
Friday Night Live/Club Live	\$ 0	\$ 0
Perinatal	\$ 0	\$ 0
Adolescent/Youth	\$ 0	\$ 0

The County requests SABG funding pursuant to the terms and conditions of this application and its associated instructions, enclosures, and attachments. These funds will be subject to all applicable administrative requirements, cost principles, and audit requirements that govern federal monies associated with the SABG set forth in the Uniform Guidance 2 Code of Federal Regulations (CFR) Part 200, as codified by the U.S. Department of Health and Human Services in 45 CFR Part 75.

These estimates are the proposed total allocations for State Fiscal Years (SFY) 2022-23 and 2023-24 and are subject to change based on the level of appropriation approved in the State Budget Act of 2022 and State Budget Act of 2023. In addition, this amount is subject to adjustments for a net reimbursable amount to the County. These adjustments include, but are not limited to, Federal Deficit Reduction Act reductions, prior year audit recoveries, legislative mandates applicable to categorical funding, augmentations, etc. The net amount reimbursable will be reflected in reimbursable payments as the specific dollar amounts of adjustments become known for each county.

The County will use this estimate to build the County's SFY 2022-23 and SFY 2023-24 budget for the provision of alcohol and drug services.

Authorized Signature**Date**

Robin K. Roberts, Director

Printed Name and Title

The SABG County Application must include the following:

1. **Signed Enclosure 1**

2. **Detailed Budget**

Please complete one per program in the Excel County Workbook template provided. Examples of programs include the base SABG Discretionary allocation, the Primary Prevention Set-Aside, the Adolescent and Youth Treatment Program, the Perinatal Set-Aside, Friday Night Live/Club Live, and any other SABG-funded programs or initiatives administered by the County.

3. **Program Narrative**

Each Detailed Budget must have a corresponding Program Narrative—please ensure the document and program titles of the Budget and the Narrative correspond (see DHCS Narrative Template).

The Primary Prevention Set-Aside Budget and Narrative components of the Biennial 2022-2024 SABG County Application involve additional requirements. See Prevention Set-Aside Appendix for further instruction.

All other Program Narratives shall be no longer than 10 pages and must span the entire application period from July 1, 2022 through June 30, 2024. Each Program Narrative must identify and specify the activities to occur within each SFY (2022-23 and 2023-24) of the biennial period, and counties should not submit separate Program Narratives for each SFY.

Each Program Narrative must include the following sections lettered and in the same order as below in bold:

- a) **Statement of Purpose:** reflects the principles on which the program is being implemented and the purpose or goals of the program.
- b) **Measurable Outcome Objectives:** includes any measurable outcome objectives that demonstrate progress toward stated purposes or goals of the program, along with a statement reflecting the progress made toward achieving last year's objectives.
- c) **Program Description:** specifies what is actually being paid for by the block grant funds. The description must include services to be offered, type of setting, or planned community outreach, as applicable. The budget line items within the Detailed Program Budget must be explained in the program description.
- d) **Cultural Competency:** describe how the program is providing culturally appropriate and responsive services in the county; also report on advances made to promote and sustain a culturally competent system.
- e) **Target Population and Service Areas:** specifies the populations or service areas that your SABG-funded programs are serving. Each narrative must include a brief description of the target population including any sub-population served with the SABG funds. The SABG program targets the following populations and service areas: pregnant women, women with dependent children, and

intravenous drug users, Tuberculosis services, early intervention services for HIV/AIDS, and primary prevention.

- f) **Staffing:** SABG positions must be listed in this section and must match the submitted budgets.
- g) **Implementation Plan:** specifies dates by which each phase of the program will be implemented or state that the “program is fully implemented”.
- h) **Program Evaluation Plan:** for monitoring progress toward meeting the program’s objectives, including frequency and type of internal review, data collection and analysis, identification of problems or barriers encountered for ongoing programs, and a plan for monitoring, correcting, and resolving identified problems.

Completed SABG County Application packages must be submitted electronically in their entirety. Please submit program budgets in Excel format, and the corresponding narrative(s) in Word to SABG@dhcs.ca.gov no later than close of business on **May 11, 2022**.

Requests to revise approved SABG County Applications must be submitted to SABG@dhcs.ca.gov. Implementation of any changes is contingent upon approval by DHCS.

Unique Entity Identifier (UEI) Update

The System for Award Management (SAM) website (SAM.gov) generated UEI will become the new official identifier on April 4, 2022, at which point the Federal government will stop using the DUNS number to uniquely identify entities.

More information regarding this transition can be found online at:

<https://sam.gov/content/duns-uei>

SAM UEI Number

Please note that counties applying for SABG funding are required to provide their SAM UEI created on SAM.gov to DHCS. Guidance can be found online at:

<https://sam.gov/content/duns-uei>

Your County’s SAM UEI number must also be registered and active in the SAM.gov website, and updated annually. Guidance can be found online at:

<https://sam.gov/content/duns-uei>

The County must ensure the downloadable “Entity Data Detail.pdf” form obtained from the SAM.gov website is included with all other required application documents. Applications will not be reviewed until a valid and current “Entity Data Detail.pdf” has been received from the County. Please check the box on top of page one to verify “Entity Data Detail.pdf” is included with required application documents.

Please reach out to our team via email at SABG@dhcs.ca.gov if your county requires additional assistance in downloading the “Entity Data Detail.pdf.”

Mono County

Substance Abuse Prevention and Treatment Block Grant (SABG)

SFY 22-23 & 23-24 Program Narrative: Discretionary Allocation

Program Name:

(Each Detailed Budget must have a corresponding Program Narrative – please ensure the titles of the Budget and the Narrative correspond. Program Narrative should be no longer than ten pages and should span the entire application period through July 1, 2022 and June 30, 2024, respectively. Each Program Narrative should detail the activities within each SFY, but should be comprehensive and each SFY should **not** have its own Program Narrative. Program Narratives must include the following sections lettered and in the same order as below in bold.)

A. Statement of Purpose:

(Reflect the principles on which the program is being implemented and the purpose/goals.)

- a. Our vision is to promote healthy living and improve the quality of life in our community. Our mission is to encourage healing, growth, and personal development through whole person care and community connectedness. Our services are strength based and client centered; we strive to create a safe environment and serve all with dignity, respect, and compassion.

B. Measurable Outcome Objectives:

(Include any measurable outcome objectives that demonstrate progress toward stated purposes or goals of the program, along with a statement reflecting the progress made toward achieving last year's objectives. List a minimum of three objectives.)

- b) MCBH submits the following measurable outcome objectives for FY 22-23 and 23-24 for each service offered:
 - a. Services for non-DMC eligible individuals, including groups (IOT and non-IOT): at least 20 people will access services each year throughout the course of FY 22-23 and FY 23-24. For groups, MCBH will provide at least three groups per week in FY 22-23 and FY 23-24.
 - b. Naloxone Distribution: In FY 22-23 and FY 23-24, MCBH will distribute at least 50 units of Naloxone to its community partners and community members and will report at least 3 reversals each year.
 - c. Manzanita Transitional House: FY 22-23 and FY 23-24, MCBH will provide transitional housing to at least four individuals each year with SUD who are homeless or at risk of homelessness. Of these individuals, at least 30% who exit the transitional house will have permanent housing upon exit.
 - d. Placement in Residential Treatment: FY 22-23 and FY 23-24, MCBH will place at least three individuals with SUD who are in need of residential services each year. Of those, two or fewer individuals will be readmitted to residential treatment within 30 days each year.

MCBH submits the following statement reflecting the progress made toward achieving last year's objectives:

- a. Services for non-DMC eligible individuals, including groups (IOT and non-IOT):
 - a. Original Goal: at least 20 people will access services throughout the course of FY21-22. For groups, MCBH will provide four groups per week beginning September 1, 2021.
 - b. Progress Made: At least 20 people accessed services in FY 21-22. Two groups per week were hosted.
- b. Naloxone Distribution:
 - a. Original goal: In FY 21-22, MCBH will distribute at least 50 units of Naloxone to its community partners and will report at least 3 reversals.
 - b. Progress made: MCBH distributed more than 50 units of Naloxone to community partners and community members. Although zero reversals were formally reported, MCBH received anecdotal reports of at least three reversals in the community generally.
- c. Manzanita Transitional House:
 - a. Original goal: MCBH will provide transitional housing to at least four individuals with SUD who are homeless or at risk of homelessness by June 30, 2022. Of these individuals, at least 50% who exit the transitional house will have permanent housing upon exit.
 - b. Progress made: MCBH provided transitional housing to at least four individuals. The program can house four individuals at any given time and this year, the program housed three residents for the entirety of FY 21-22; the fourth spot was held by three different residents over the course of the year. Of those residents, all three exited and one of the three now has permanent housing.
- d. Placement in Residential Treatment:
 - a. Original goal: MCBH will place at least three individuals with SUD who are in need of residential services. Of those, two or fewer individuals will be readmitted to residential treatment within 30 days.
 - b. Progress made: MCBH placed at least three individuals and no individuals were readmitted to residential treatment within 30 days.

C. Program Description:

(Specify what is being paid for by the block grant funds. The description must include services to be offered, type of setting, or planned community outreach, as applicable. In addition, explain the budget line items within the Detailed Program Budget.)

- a. Services for non-DMC eligible individuals, including groups, are provided to residents throughout Mono County, with offices located in Mammoth Lakes and Walker. The service setting is hybrid telehealth and in person. This funding ensures that no clients who are in need of SUD Counseling, groups, and other related services fall through funding gaps. The current groups planned include Small Steps Big Differences, Relapse Prevention, and Life Skills. This service includes the salaries of three staff members.
- b. Naloxone Distribution is a service offered throughout Mono County by MCBH in partnership with Mono County Public Health with offices located in Mammoth Lakes and Walker. In its efforts to keep people safe and keep people alive, MCBH has implemented this important service. The setting for this service is community-based. MCBH has worked

with partner agencies, such as paramedics and law enforcement to ensure that critical staff are trained in how to distribute Naloxone and how to use it for a reversal. This service accounts for the salaries of two staff members. Additional funding for this activity (costs for promotional items, Naloxone, etc.) is provided through the SABG Supplemental Grants (ARPA).

- c. Manzanita Transitional House is located in Mammoth Lakes. This is a non-staffed transitional house that is rented and operated by MCBH. Residents must participate in MCBH programming and staff time is allocated for providing a full spectrum of SUD services and for general house operations. Supplies and expenses for this house (as outlined on the detailed budget) include all utilities, pellets for wood stove, all basic home supplies, rent, and other maintenance expenses. This service includes the salaries of four staff members. Additional funding for this activity (costs for utilities, supplies, etc.) will be provided through the SABG Supplemental Grants (CRRSAA Housing set-aside) in Q1 and Q2 of FY 22-23.
- d. Placement in Residential Treatment includes room and board services provided by Tarzana Treatment Centers (TTC) in Lancaster and Cri-Help, Inc., in North Hollywood for Spanish speakers. These entities provide the full continuum of substance use disorder (SUD) treatment services to adults, perinatal women, and adolescents, including inpatient medical detoxification, residential detoxification, psychiatric stabilization, residential and outpatient rehabilitation. They also provide Medications for Addiction Treatment (MAT) services and has two sites that are licensed as Narcotic Treatment Programs (NTP)/ Opioid Treatment Programs (OTP). Additionally, TTC offers mental health services to adults and adolescents and other supportive services including housing, benefits assistance and transportation. Guided by population-health metrics and patient-centered care standards, these programs deliver integrated services that are coordinated, comprehensive and team based. All patients are screened and assessed for medical and behavioral health conditions and receive whole-person care guided by an integrated treatment plan. The total contract amounts for FY 22-23 and FY 23-24 are included in the detailed budget. Additional funding for this activity is provided through the SABG Supplemental Grants (ARPA).
- e. County Administrative Costs: Finally, MCBH has a series of administrative costs associated with its Discretionary Allocation Program, including staff costs for Quality Assurance Coordinator, Accountant, Staff Services Analyst, and two Fiscal Technical Specialists.

D. Cultural Competency:

(Describe how the program provides culturally appropriate and responsive services in the county; also report on advances made to promote and sustain a culturally competent system.)

- a. The Discretionary Allocation program benefits from MCBH's overall dedication to cultural competence, including an active Cultural Outreach Committee (COC) and an active effort to recruit and retain bilingual, bicultural staff members who reflect the racial/ethnic make-up of Mono County as a whole. Additionally, our COC has expanded to include representatives from several tribal entities and members of the LGBTQ+ community.

As of May 2022, approximately 45% of MCBH's staff are Latinx and approximately 45% are Spanish speaking – an achievement in which the Department takes significant pride.

This community reflection, along with annual or more frequent cultural competence trainings helps ensure that MCBH is providing culturally appropriate services.

E. Target Population / Service Areas:

(Specify the population(s) and or service areas your SABG-funded programs serve. Each Narrative must include a brief description of the target population, including any sub-population served with the SABG funds. For example, the SABG program targets the following populations and service areas: pregnant women, women with dependent children, intravenous drug users, Tuberculosis services, early intervention services for HIV/AIDS, and primary prevention.)

- a. The Discretionary Allocation program prioritizes pregnant women, women with dependent children, and intravenous drug users and ensures linkage to Tuberculosis services, early intervention services for HIV/AIDS. In a recent needs assessment, MCBH has identified the following priority areas for treatment and prevention: youth alcohol use, youth cannabis perception and use, youth vaping, excessive alcohol consumption among adults, opioid overdosing in adults.

MCBH has collected local qualitative data about the increase of use of many types of substances and within multiple subpopulations as a result of COVID-19. In its Discretionary Allocation program, MCBH strives to reach the following target populations:

- i. Latinx adults and youth with SUD issues throughout the County
- ii. Seasonal workers (mostly under 35) with SUD in Mammoth Lakes and June Lake
- iii. White adults and youth with SUD throughout the County
- iv. Homeless or unstably housed individuals with SUD throughout Mono County (with facility in Mammoth Lakes)

F. Staffing:

(SABG positions must be listed in this section and match the submitted budgets. Restrictions on salaries: County agrees that no part of any federal funds provided under this Contract shall be used by the County or its subcontractors to pay the salary and wages of an individual at a rate in excess of Level II of the Executive Schedule, as found online at:

https://grants.nih.gov/grants/policy/salcap_summary.htm)

1. SUD Supervisor
2. Case Manager III
3. Behavioral Health Services Coordinator III
4. Behavioral Health Services Coordinator I
5. Program Manager
6. Two SUD Counselor III
7. Public Health Officer
8. County Support Administration/Indirect Costs:
 - a. Staff Services Manager
 - b. Staff Services Analyst III
 - c. Fiscal Technical Specialist III

- d. Quality Assurance Coordinator II
- e. Quality Assurance Coordinator III

G. Implementation Plan:

(Specify dates by which each phase of the program will be implemented or state that the “program is fully implemented.”)

- a. Services for non-DMC eligible individuals, including groups (IOT and non-IOT): Individual services for non-DMC eligible individuals is a service that has been fully implemented. Not all groups have been fully implemented; MCBH anticipates fully implementing groups by September 1, 2021.
- b. Naloxone Distribution: This service is ever-evolving based on community need, feedback, and changing best practices; however, MCBH considers it to be fully implemented.
- c. Manzanita Transitional House: This service is fully implemented.
- d. Placement in Residential Treatment: This service is fully implemented.

H. Program Evaluation Plan:

(Describe how monitoring progress toward meeting the program’s objectives, including frequency and type of internal review, data collection and analysis, identification of problems or barriers encountered for ongoing programs, and a monitoring plan, correcting and resolving identified problems.)

- a. The Program Manager, two Staff Services Analysts, and SUD Supervisor will be responsible for collecting, analyzing, and responding to the data associated with the measurable outcomes listed above. These data will be reviewed on a semi-annual basis – in January for the first two quarters and July for the second two quarters. This group will also discuss problems and barriers encountered related to the services in the Discretionary Allocation Program and will bring any critical matters to the Leadership Team and the Quality Improvement Committee for monitoring, correcting, and resolving identified problems.

Mono County

Substance Abuse Prevention and Treatment Block Grant (SABG)

SFY 22-23 & 23-24 Program Narrative: Primary Prevention Set-Aside

Program Name:

(Each Detailed Budget must have a corresponding Program Narrative – please ensure the titles of the Budget and the Narrative correspond. Program Narrative should be no longer than ten pages and should span the entire application period through July 1, 2022 and June 30, 2024, respectively. Each Program Narrative should detail the activities within each SFY, but should be comprehensive and each SFY should **not** have its own Program Narrative. Program Narratives must include the following sections lettered and in the same order as below in bold.)

A. Statement of Purpose:

(Reflect the principles on which the program is being implemented and the purpose/goals.)

- a. Our vision is to promote healthy living and improve the quality of life in our community. Our mission is to encourage healing, growth, and personal development through whole person care and community connectedness. Our services are strength based and client centered; we strive to create a safe environment and serve all with dignity, respect, and compassion.

B. Measurable Outcome Objectives:

(Include any measurable outcome objectives that demonstrate progress toward stated purposes or goals of the program, along with a statement reflecting the progress made toward achieving last year's objectives. List a minimum of three objectives.)

MCBH submits the following measurable outcome objectives for FY 22-23 and 23-24 for each service offered:

- a. Alternatives: Clubhouse Live: MCBH will host at least 8 hours of Clubhouse Live per week in FY 22-23 and 23-24.
- b. Alternatives: Community wellness: MCBH will host activities that will serve as alternatives for substance use at least every month in FY 22-23 and 23-24.
- c. Education: LifeSkills Training SUD Prevention Curriculum: California Healthy Kids Survey will show decreases over time in such key indicators as drinking alcohol and using marijuana in the last 30 days and binge drinking in the last 30 days in FY 22-23 and 23-24.
- d. Community-Based Processes: Interagency Collaboration: MCBH will average at least 8 hours per week in FY 22-23 and 22-23 devoted to interagency collaboration. Attend at least 80% of Eastern Sierra Substance Use Prevention Project meetings in FY 22-23 and 23-24.
- e. Information/Media: MCBH will host or participate in at least four prevention events per year in FY 22-23 and 23-24.

MCBH submits the following statement reflecting the progress made toward achieving last year's objectives:

- a. Alternatives: Clubhouse Live:
 - a. Original Goal: MCBH will host at least 2 hours of Clubhouse Live per week either virtually or socially distant while the goal of increasing to 6 hours per week as COVID-19 restrictions are loosened.
 - b. Progress made: MCBH offered 8 hours of Clubhouse Live per week, including two two-hour sessions per week in Mammoth and two two-hour sessions per week in Bridgeport.
- b. Alternatives: Community wellness:
 - a. Original Goal: MCBH's goal is to host activities that will serve as alternatives for substance use, especially in partnership with local tribal entities.
 - b. Progress Made: MCBH hosts weekly activities that serve as alternatives for substance use.
- c. Education: LifeSkills Training SUD Prevention Curriculum:
 - a. Original Goal: California Healthy Kids Survey will show decreases over time in such key indicators as drinking alcohol and using marijuana in the last 30 days and binge drinking in the last 30 days.
 - b. Progress Made: Unable to determine since there was no CHKS survey done last year; however, MCBH is operating its LST program in both Mammoth Unified and Eastern Sierra Unified schools.
- d. Community-Based Processes: Interagency Collaboration:
 - a. Original Goal: MCBH will average at least 8 hours per week in FY 21-22 devoted to interagency collaboration. Attend at least 80% of Eastern Sierra Substance Use Prevention Project meetings.
 - b. Progress Made: MCBH averaged more than 8 hours per week and attended 80% of ESSUPP meetings.
- e. Information/Media:
 - a. Original Goal: MCBH will host at least four prevention events in FY 21-22.
 - b. Progress made: MCBH SUD prevention staff tabled at more than four vaccination events hosted by Mono County Public Health.

C. Program Description:

(Specify what is being paid for by the block grant funds. The description must include services to be offered, type of setting, or planned community outreach, as applicable. In addition, explain the budget line items within the Detailed Program Budget.)

- a. Alternatives: Clubhouse Live is an after-school youth program in Mammoth Lakes and Bridgeport that primarily targets at-risk Latinx youth. This drop-in style group provides a mix of games/activities, discussion opportunities, and general hang-out time in a safe, supervised environment. In typical summers, Clubhouse Live participants enjoy such activities as horseback riding, rock climbing, hiking, and canoeing. During a normal school year, this program meets at least two hours per day two days per week at the MCBH

Wellness Center in Mammoth Lakes and a County facility in Bridgeport. The budget for this service also includes rental costs at the Sierra Wellness Center where the service is hosted and supplies for the service, as well as the salaries of three staff members for FY 22-23 and 23-24.

- b. Alternatives: Community Wellness: MCBH offers wellness activities for community members in hopes of offering a sober space for individuals to connect as an alternative to substance use. This includes the salaries of three staff members for FY 22-23 and 23-24.
- c. Education: LifeSkills Training (LST) Substance Use Prevention Curriculum, an evidence-based curriculum, LST has been adapted to modern audiences with information about vaping, edible cannabis, etc. MCBH offers LST to all middle and high schools throughout Mono County and has two staff members trained to provide this service. Students generally respond positively to this curriculum and staff enjoy teaching it. LST is a research-validated substance abuse prevention program proven to reduce the risks of alcohol, tobacco, drug abuse, and violence by targeting the major social and psychological factors that promote the initiation of substance use and other risky behaviors. This comprehensive program provides adolescents and young teens with the confidence and skills necessary to successfully handle challenging situations. The budget for this service also includes the cost of evidence-based workbooks and two staff members for FY 22-23 and 23-24.
- d. Community-Based Processes: Interagency Collaboration with MCBH's community partners helps create and sustain the County- and community-level infrastructure that serves all members of our SABG primary prevention target populations. This includes the salaries of three staff members for FY 22-23 and 23-24.
- e. Information Media & Alternatives: MCBH plans to host or attend four prevention events each year in FY 22-23 and 23-24 with at least one event targeting seasonal workers. Community members consistently remark that there are not enough alcohol-free events in Mono County due to the tourism-focused economy. This includes a supply budget and the salaries of three staff members for FY 22-23 and 23-24.

D. Cultural Competency:

(Describe how the program provides culturally appropriate and responsive services in the county; also report on advances made to promote and sustain a culturally competent system.)

The Primary Prevention Set-Aside program benefits from MCBH's overall dedication to cultural competence, including an active Cultural Outreach Committee (COC) and an active effort to recruit and retain bilingual, bicultural staff members who reflect the racial/ethnic make up of Mono County as a whole. Additionally, our COC has expanded to include representatives from several tribal entities and members of the LGBTQ+ community.

As of May 2021, approximately 45% of MCBH's staff are Latinx and approximately 45% are Spanish speaking – an achievement in which the Department takes significant pride. This community reflection, along with annual or more frequent cultural competence trainings helps ensure that MCBH is providing culturally appropriate services.

E. Target Population / Service Areas:

(Specify the population(s) and or service areas your SABG-funded programs serve. Each Narrative must include a brief description of the target population, including any sub-population served with the SABG funds. For example, the SABG program targets the following populations and service areas: pregnant women, women with dependent children, intravenous drug users, Tuberculosis services, early intervention services for HIV/AIDS, and primary prevention.)

The Primary Prevention Set-Aside program aims to prevent SUD among a range of target populations with an emphasis on youth and families. In past needs assessment, MCBH has identified the following four priority areas for treatment and prevention: youth alcohol use, youth marijuana use, youth prescription drug use, and excessive alcohol consumption among adults. In its Primary Prevention Set-Aside program, MCBH strives to reach the following target populations:

- i. Latinx adults and youth with SUD throughout the County
- ii. Seasonal workers (mostly under 35) with SUD in Mammoth Lakes and June Lake
- iii. White adults and youth with SUD issues throughout the County

F. Staffing:

(SABG positions must be listed in this section and match the submitted budgets. Restrictions on salaries: County agrees that no part of any federal funds provided under this Contract shall be used by the County or its subcontractors to pay the salary and wages of an individual at a rate in excess of Level II of the Executive Schedule, as found online at:

https://grants.nih.gov/grants/policy/salcap_summary.htm)

1. Behavioral Health Director
2. Two Case Manager III
3. Behavioral Health Services Coordinator III
4. Program Manager
5. Staff Services Analyst III
6. Behavioral Health Services Coordinator I
7. Staff Services Analyst I
8. County Support Administration/Indirect Costs:
 1. Staff Services Manager
 2. Fiscal Technical Specialist IV

G. Implementation Plan:

(Specify dates by which each phase of the program will be implemented or state that the “program is fully implemented.”)

- a. Alternatives: Clubhouse Live: this service is fully implemented
- b. Alternatives: Community Wellness: this service is fully implemented
- c. Education: LifeSkills Training SUD Prevention Curriculum: this service is fully implemented
- d. Community-Based Processes: Interagency Collaboration: this service is fully implemented
- e. Alternatives & Information/Media: Prevention events: this service is fully implemented

H. Program Evaluation Plan:

(Describe how monitoring progress toward meeting the program's objectives, including frequency and type of internal review, data collection and analysis, identification of problems or barriers encountered for ongoing programs, and a monitoring plan, correcting and resolving identified problems.)

- a. The Program Manager and the two Staff Services Analysts will be responsible for collecting, analyzing, and responding to the data associated with the measurable outcomes listed above. These data will be reviewed on a semi-annual basis – in January for the first two quarters and July for the second two quarters. This group will also discuss problems and barriers encountered related to the services in the Primary Prevention Set-Aside Program and will bring any critical matters to the Leadership Team and the Quality Improvement Committee for monitoring, correcting, and resolving identified problems. Additionally, the Staff Services Analyst I will monitor the implementation of programs on a monthly basis through input into PPSDS.

Current ICR 10.00%

Detailed Program Budget

TYPE OF GRANT	Substance Abuse Prevention and Treatment Block Grant	SFY	2022-23
COUNTY	Mono	Submission Date	

Fiscal Contact	Jessica Workman	Phone	760-924-1740
Email Address	jworkman@mono.ca.gov		

Program Contact	Robin K. Roberts	Phone	760-924-1740
Email Address	rroberts@mono.ca.gov		

Program Name	Discretionary Allocation			
Summary				
	Category		Amount	
	Staff Expenses	\$		136,346.06
	Consultant/Contract Costs	\$		101,500.00
	Equipment	\$		-
	Supplies	\$		2,687.94
	Travel	\$		-
	Other Expenses	\$		24,666.00
	Program Maximum Allowable Indirect Costs	\$		26,520.00
	Indirect Costs	\$		25,709.00
	County Support Administrative Direct Costs	\$		25,709.00
	Total Cost of Program	\$		316,618.00

I. Staffing Itemized Detail				
Category	Detail	Annual Salary	Grant FTE	Total Not to Exceed
Staff Expenses	SUD Supervisor: Services for non-DMC individuals and groups. (Deb)	\$ 78,473.00	0.400	\$ 31,389.20
Staff Expenses	Case Manager III (Vacant): Transitional Housing, Other	\$ 55,348.00	0.050	\$ 2,767.40
Staff Expenses	Behavioral Health Services Coordinator III (Sofia): Transitional Housing	\$ 68,564.00	0.050	\$ 3,428.20
Staff Expenses	Behavioral Health Services Coordinator I (Vacant): Services, groups,	\$ 60,810.00	0.150	\$ 9,121.50
Staff Expenses	Program Manager (Amanda): Transitional Housing, Other	\$ 100,452.00	0.030	\$ 3,013.56
Staff Expenses	SUD Counselor III (Luisana): Services and groups	\$ 60,883.00	0.400	\$ 24,353.20
Staff Expenses	SUD Counselor III (Rich): Services for Non-DMC Individuals and Groups	\$ 65,960.00	0.150	\$ 9,894.00
Staff Expenses	Public Health Officer Dr. Caryn Slack - Outreach / Intervention	\$ 29,900.00	0.050	\$ 1,495.00
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Detailed Program Budget

II. Itemized Detail

Category	Detail	Amount	Total
Supplies	Transitional Housing Supplies -Brethalyzer costs, pellets, various household supplies and expense	\$ 2,687.94	\$ 2,687.94
Other Expenses	Transitional Housing Rent	\$ 19,116.00	\$ 19,116.00
Other Expenses	Transitional Housing Utilities	\$ 5,550.00	\$ 5,550.00
Consultant/Contract Costs	Transitional Housing Snow Removal	\$ 1,500.00	\$ 1,500.00
Consultant/Contract Costs	Tarzana - SUD Treatment Services	\$ 50,000.00	\$ 50,000.00
Consultant/Contract Costs	Cri-Help - SUD Treatment Services	\$ 50,000.00	\$ 50,000.00
County Support Administra	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 7,951.50	\$ 7,951.50
County Support Administra	Staff Services Analyst III (Laura)	\$ 5,562.00	\$ 5,562.00
County Support Administra	Fiscal Technical Specialist IV (Danielle)	\$ 2,803.50	\$ 2,803.50
County Support Administra	Fiscal Technical Specialist III (Esmeralda)	\$ 3,298.50	\$ 3,298.50
County Support Administra	Quality Assurance Coordinator II	\$ 3,065.00	\$ 3,065.00
County Support Administra	Quality Assurance Coordinator III	\$ 3,028.50	\$ 3,028.50
Indirect Costs	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 7,951.50	\$ 7,951.50
Indirect Costs	Staff Services Analyst III (Laura)	\$ 5,562.00	\$ 5,562.00
Indirect Costs	Fiscal Technical Specialist IV (Danielle)	\$ 2,803.50	\$ 2,803.50
Indirect Costs	Fiscal Technical Specialist III (Esmeralda)	\$ 3,298.50	\$ 3,298.50
Indirect Costs	Quality Assurance Coordinator II	\$ 3,065.00	\$ 3,065.00
Indirect Costs	Quality Assurance Coordinator III	\$ 3,028.50	\$ 3,028.50
Supplies		\$ -	\$ -
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DHCS Approval By:

Date:

Detailed Program Budget

Detailed Program Budget

TYPE OF GRANT	Substance Abuse Prevention and Treatment Block Grant	SFY	2022-23
COUNTY	Mono	Submission Date	

Fiscal Contact	Jessica Workman	Phone	760-924-1740
Email Address	jworkman@mono.ca.gov		

Program Contact	Robin K. Roberts	Phone	760-924-1740
Email Address	rroberts@mono.ca.gov		

Program Name	Primary Prevention Set-Aside		
Summary			
	Category	Amount	
	Staff Expenses	\$	80,752.01
	Consultant/Contract Costs	\$	-
	Equipment	\$	-
	Supplies	\$	4,954.99
	Travel	\$	-
	Other Expenses	\$	-
	Program Maximum Allowable Indirect Costs	\$	8,570.70
	Indirect Costs	\$	3,585.00
	County Support Administrative Direct Costs	\$	16,247.00
	Total Cost of Program	\$	105,539.00

I. Staffing Itemized Detail				
Category	Detail	Annual Salary	Grant FTE	Total Not to Exceed
Staff Expenses	Behavioral Health Director: CBP: Interagency Collaboration (Robin)	\$ 140,077.00	0.080	\$ 11,206.16
Staff Expenses	Case Manager III : Education: LifeSkills Training (Betty)	\$ 57,646.00	0.050	\$ 2,882.30
Staff Expenses	BH Services Coordinator III ED: LifeSkills; ALT: Clubhouse Live (Sofia)	\$ 68,564.00	0.100	\$ 6,856.40
Staff Expenses	Program Manager: CBP: Interagency Collaboration (Amanda)	\$ 100,453.00	0.070	\$ 7,031.71
Staff Expenses	Case Manager III: Alternatives: Clubhouse Live	\$ 55,348.00	0.080	\$ 4,427.84
Staff Expenses	Staff Services Analyst III (Lauren): Interagency Collaboration, Alternatives	\$ 71,364.00	0.200	\$ 14,272.80
Staff Expenses	Behavioral Health Services Coordinator I : Alternatives, CBP	\$ 60,810.00	0.050	\$ 3,040.50
Staff Expenses	Staff Services Analyst I (Marcella): Interagency Collaboration	\$ 71,906.00	0.050	\$ 3,595.30
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Detailed Program Budget

Staff Expenses	Benefits	\$ 27,439.00	1.000	\$ 27,439.00
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II. Itemized Detail

Category	Detail	Amount	Total
Indirect Costs		\$ -	\$ -
County Support Administra	Sierra Wellness Center Rent (Clubhouse Live is housed at the Sierra Wellness Center)	\$ 11,762.00	\$ 11,762.00
County Support Administra	Sierra Wellness Center Utilities	\$ 900.00	\$ 900.00
Supplies	LifeSkills Training Supplies (Evidence-Based Workbooks for Education Strategy)	\$ 750.00	\$ 750.00
Supplies	Clubhouse Live Supplies (activity supplies, entrance fees, etc.)	\$ 2,954.99	\$ 2,954.99
Supplies	Prevention Discretionary	\$ 1,250.00	\$ 1,250.00
County Support Administra	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 2,650.50	\$ 2,650.50
County Support Administra	Fiscal Technical Specialist IV (Danielle)	\$ 934.50	\$ 934.50
Indirect Costs	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 2,650.50	\$ 2,650.50
Indirect Costs	Fiscal Technical Specialist IV (Danielle)	\$ 934.50	\$ 934.50
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DHCS Approval By: _____

Detailed Program Budget

Date:

Detailed Program Budget

TYPE OF GRANT	Substance Abuse Prevention and Treatment Block Grant	SFY	2023-24
COUNTY	Mono	Submission Date	

Fiscal Contact	Jessica Workman	Phone	760-924-1740
Email Address	jworkman@mono.ca.gov		

Program Contact	Robin K. Roberts	Phone	760-924-1740
Email Address	rroberts@mono.ca.gov		

Program Name	Discretionary Allocation		
Summary			
	Category		Amount
	Staff Expenses	\$	131,603.45
	Consultant/Contract Costs	\$	101,500.00
	Equipment	\$	-
	Supplies	\$	6,857.50
	Travel	\$	-
	Other Expenses	\$	24,666.00
	Program Maximum Allowable Indirect Costs	\$	26,462.70
	Indirect Costs	\$	25,655.50
	County Support Administrative Direct Costs	\$	26,336.00
	Total Cost of Program	\$	316,618.45

I. Staffing Itemized Detail				
Category	Detail	Annual Salary	Grant FTE	Total Not to Exceed
Staff Expenses	SUD Supervisor: Services for non-DMC individuals and groups. (Deb)	\$ 82,396.00	0.350	\$ 28,838.60
Staff Expenses	Case Manager III (Vacant): Transitional Housing, Other	\$ 58,115.00	0.050	\$ 2,905.75
Staff Expenses	Behavioral Health Services Coordinator III (Sofia): Transitional Housing	\$ 71,991.00	0.050	\$ 3,599.55
Staff Expenses	Behavioral Health Services Coordinator I (Vacant): Services, groups,	\$ 63,851.00	0.150	\$ 9,577.65
Staff Expenses	Program Manager (Amanda): Transitional Housing, Other	\$ 105,475.00	0.030	\$ 3,164.25
Staff Expenses	SUD Counselor III (Luisana): Services and groups	\$ 68,966.00	0.350	\$ 24,138.10
Staff Expenses	SUD Counselor III (Rich): Services for Non-DMC Individuals and Groups	\$ 69,258.00	0.100	\$ 6,925.80
Staff Expenses	Public Health Officer Dr. Caryn Slack - Outreach / Intervention	\$ 31,395.00	0.050	\$ 1,569.75
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Detailed Program Budget

II. Itemized Detail

Category	Detail	Amount	Total
Supplies	Transitional Housing Supplies -Brethalyzer costs, pellets, various household supplies and expense	\$ 6,857.50	\$ 6,857.50
Other Expenses	Transitional Housing Rent	\$ 19,116.00	\$ 19,116.00
Other Expenses	Transitional Housing Utilities	\$ 5,550.00	\$ 5,550.00
Consultant/Contract Costs	Transitional Housing Snow Removal	\$ 1,500.00	\$ 1,500.00
Consultant/Contract Costs	Tarzana - SUD Treatment Services	\$ 50,000.00	\$ 50,000.00
Consultant/Contract Costs	Cri-Help - SUD Treatment Services	\$ 50,000.00	\$ 50,000.00
County Support Administra	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 7,300.50	\$ 7,300.50
County Support Administra	Staff Services Analyst III (Laura)	\$ 5,653.50	\$ 5,653.50
County Support Administra	Fiscal Technical Specialist IV (Danielle)	\$ 2,888.00	\$ 2,888.00
County Support Administra	Fiscal Technical Specialist III (Esmeralda)	\$ 3,400.50	\$ 3,400.50
County Support Administra	Quality Assurance Coordinator II	\$ 1,915.50	\$ 1,915.50
County Support Administra	Quality Assurance Coordinator III	\$ 5,178.00	\$ 5,178.00
Indirect Costs	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 7,300.50	\$ 7,300.50
Indirect Costs	Staff Services Analyst III (Laura)	\$ 5,653.50	\$ 5,653.50
Indirect Costs	Fiscal Technical Specialist IV (Danielle)	\$ 2,888.00	\$ 2,888.00
Indirect Costs	Fiscal Technical Specialist III (Esmeralda)	\$ 2,720.00	\$ 2,720.00
Indirect Costs	Quality Assurance Coordinator II	\$ 1,915.50	\$ 1,915.50
Indirect Costs	Quality Assurance Coordinator III	\$ 5,178.00	\$ 5,178.00
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DHCS Approval By:

Detailed Program Budget

Date:

Detailed Program Budget

TYPE OF GRANT	Substance Abuse Prevention and Treatment Block Grant	SFY	2023-24
COUNTY	Mono	Submission Date	

Fiscal Contact	Jessica Workman	Phone	760-924-1740
Email Address			

Program Contact	Robin K. Roberts	Phone	760-924-1740
Email Address	rroberts@mono.ca.gov		

Program Name	Primary Prevention Set-Aside			
Summary				
	Category		Amount	
	Staff Expenses	\$		83,417.43
	Consultant/Contract Costs	\$		-
	Equipment	\$		-
	Supplies	\$		2,667.57
	Travel	\$		-
	Other Expenses	\$		-
	Program Maximum Allowable Indirect Costs	\$		8,608.50
	Indirect Costs	\$		3,396.00
	County Support Administrative Direct Costs	\$		16,058.00
	Total Cost of Program	\$		105,539.00

I. Staffing Itemized Detail				
Category	Detail	Annual Salary	Grant FTE	Total Not to Exceed
Staff Expenses	Behavioral Health Director: CBP: Interagency Collaboration (Robin)	\$ 147,081.00	0.080	\$ 11,766.48
Staff Expenses	Case Manager III : Education: LifeSkills Training (Betty)	\$ 60,528.00	0.050	\$ 3,026.40
Staff Expenses	BH Services Coordinator III ED: LifeSkills; ALT: Clubhouse Live (Sofia)	\$ 71,991.00	0.100	\$ 7,199.10
Staff Expenses	Program Manager: CBP: Interagency Collaboration (Amanda)	\$ 105,475.00	0.070	\$ 7,383.25
Staff Expenses	Case Manager III: Alternatives: Clubhouse Live	\$ 58,115.00	0.080	\$ 4,649.20
Staff Expenses	Staff Services Analyst III (Lauren): Interagency Collaboration, Alternatives	\$ 74,932.00	0.200	\$ 14,986.40
Staff Expenses	Behavioral Health Services Coordinator I : Alternatives, CBP	\$ 63,851.00	0.050	\$ 3,192.55
Staff Expenses	Staff Services Analyst II (Marcella): Interagency Collaboration	\$ 75,501.00	0.050	\$ 3,775.05
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Detailed Program Budget

Staff Expenses	Benefits	\$ 27,439.00	1.000	\$ 27,439.00
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II. Itemized Detail

Category	Detail	Amount	Total
Indirect Costs		\$ -	\$ -
County Support Administra	Sierra Wellness Center Rent (Clubhouse Live is housed at the Sierra Wellness Center)	\$ 11,762.00	\$ 11,762.00
County Support Administra	Sierra Wellness Center Utilities	\$ 900.00	\$ 900.00
Supplies	LifeSkills Training Supplies (Evidence-Based Workbooks for Education Strategy)	\$ 600.00	\$ 600.00
Supplies	Clubhouse Live Supplies (activity supplies, entrance fees, etc.)	\$ 1,067.57	\$ 1,067.57
Supplies	Prevention Discretionary	\$ 1,000.00	\$ 1,000.00
County Support Administra	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 2,433.50	\$ 2,433.50
County Support Administra	Fiscal Technical Specialist IV (Danielle)	\$ 962.50	\$ 962.50
Indirect Costs	Staff Services Manager - Procure contracts, process reports within SABG program.	\$ 2,433.50	\$ 2,433.50
Indirect Costs	Fiscal Technical Specialist IV (Danielle)	\$ 962.50	\$ 962.50
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DHCS Approval By:

Detailed Program Budget

Date:



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: CAO

TIME REQUIRED

SUBJECT Mono County Temporary Budget
2022-23

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Mono County desires to use a temporary budget appropriation as its recommended budget to operate from July 1, 2022, until a final budget for Fiscal Year 2022-2023 is adopted. This will allow Mono County to remain in compliance with Government Code 29000 et seq. known as the County Budget Act.

RECOMMENDED ACTION:

Adopt proposed resolution #R22-____, approving the (temporary) recommended budget for Fiscal Year 2022-2023, including appropriations of \$125,428,189.

FISCAL IMPACT:

The total fiscal impact is \$125,428,189, including \$43,208,241 of General Fund and \$82,219,848 of Non-General Fund expenditures.

CONTACT NAME: Megan Mahaffey

PHONE/EMAIL: 760-924-1836 / mmahaffey@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> Resolution
<input type="checkbox"/> Recommended Appropriations Schedule by Fund

History

Time	Who	Approval
6/16/2022 3:57 PM	County Counsel	Yes
6/16/2022 12:24 PM	Finance	Yes
6/17/2022 11:49 AM	County Administrative Office	Yes



**COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO**

Robert C. Lawton
PO Box 696
Bridgeport, CA 93517-0696
(760) 932-5410
rlawton@mono.ca.gov
www.mono.ca.gov

BOARD OF SUPERVISORS

CHAIR

Jennifer Kreitz / District 1

VICE CHAIR

Bob Gardner / District 3

Stacy Corless / District 5

Rhonda Duggan / District 2

John Peters / District 4

Date: June 21, 2022

To: Honorable Board of Supervisors

From: Robert Lawton, CAO

COUNTY DEPARTMENTS

ASSESSOR

Hon. Barry Beck

DISTRICT ATTORNEY

Hon. Tim Kendall

SHERIFF / CORONER

Hon. Ingrid Braun

ANIMAL SERVICES

Malinda Huggins

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Scheereen Dedman

COUNTY COUNSEL

Stacey Simon, Esq.

ECONOMIC DEVELOPMENT

Alicia Vennos

EMERGENCY MEDICAL SERVICES

Chief Chris Mokracek

FINANCE

Janet Dutcher

INFORMATION TECHNOLOGY

Nate Greenberg

PROBATION

Karin Humiston

PUBLIC HEALTH

Bryan Wheeler

PUBLIC WORKS

Tony Dublino

SOCIAL SERVICES

Kathy Peterson

Subject: Requested (Temporary) Budget for Fiscal Year 2022-2023

Action Requested:

Adopt proposed resolution #R20-____, approving the recommended budget for Fiscal Year 2022-2023 as the temporary budget, including appropriations of \$125,428,089, until the final budget is adopted.

Discussion:

Government Code 29000 et seq. is known as the County Budget Act and describes the procedures and timelines required for development and adoption of the County's annual budget. Section 29064(a) states that "on or before June 30 of each year the Board, by formal action, shall approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until the budget is adopted." This Government Code section in conjunction with Government Code 29140 provides an opportunity to adopt a temporary budget based on the current year's budget.

The Mono County Board of Supervisors held budget workshops May 23rd through May 25th to present Department requested budgets for July 1, 2022 through June 30, 2023. The Board concluded the third day of the workshop with a request to delay the presentation of the CAO Recommended Budget to allow more time to articulate the most effective workplan and budget, and to obtain further input and build consensus among all

stakeholders. In response to the Budget workshops held May 23rd through May 25th, the adoption of the FY 2022-23 recommended budget has been delayed to August 16th, 2022. Because the budget process is delayed, CAO and Finance recommend approval of this recommended, but temporary, budget consisting of the County's Fiscal Year 2021-2022 budget, as amended as of June 15, 2022.

Adoption of this temporary budget will provide sufficient spending authority to continue County operations until the final budget is adopted no later than October 2nd by Resolution of the Board of Supervisors.

Fiscal Impact:

The total fiscal impact is \$125,428,089, including \$43,208,241 of General Fund and \$82,219,848 of Non-General Fund expenditures.



R20-__

**A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS
APPROVING A RECOMMENDED BUDGET
AS THE TEMPORARY BUDGET
FOR FISCAL YEAR 2022-2023 UNTIL SUCH TIME
AS THE 2022-23 BUDGET IS ADOPTED**

WHEREAS, the Board has adopted, on a permanent basis, the procedure prescribed by Government Code section 29000 et seq. regarding creation of a recommended budget; and

WHEREAS, the County desires to use a temporary budget appropriation as its recommended budget to operate from July 1, 2022, until a final budget for Fiscal Year 2022-2023 is adopted;

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that: a recommended budget for Fiscal Year 2022-2023 is approved in the amount of one hundred twenty five million, four hundred twenty eight thousand, eighty nine dollars (\$125,428,089), which is the budget for Fiscal 2021-2022, as amended, less the certain appropriations for expended fixed assets and is listed by fund in the attached schedule.

BE IT FURTHER RESOLVED that the recommended budget hereby approved shall remain in effect until the Fiscal Year 2022-2023 budget is adopted by the Board.

PASSED, APPROVED and ADOPTED this 21st day of June 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

FUND NAME	2021-22 Actuals CYTD	2021-22 Revised Budget	2022-23 Temporary Budget Proposed
General Fund	\$ 38,403,470	\$ 43,785,331	\$ 43,208,241
Fish Enhancement	\$ 59,795	\$ 128,737	\$ 128,737
Conway Ranch	\$ 16,271	\$ 53,235	\$ 53,235
Fish And Game Fine Fund	\$ -	\$ 61,600	\$ 61,600
Tourism Commission	\$ 283,116	\$ 327,807	\$ 327,807
CalMmet and MJ Grants (DA)	\$ 5,770	\$ 141,325	\$ 141,325
Geothermal	\$ 80,645	\$ 200,000	\$ 200,000
Geothermal Royalties	\$ 144,116	\$ 266,870	\$ 266,870
Community Support Programs	\$ 24,536	\$ 58,800	\$ 58,800
Social Services	\$ 5,466,585	\$ 6,999,272	\$ 6,999,272
Employers Training Resource	\$ 40,126	\$ 114,966	\$ 114,966
DSS-Wraparound (Foster Care)	\$ -	\$ 50,000	\$ 50,000
DSS-Birth Cert Children's Trust Fund	\$ 7,965	\$ 26,925	\$ 26,925
State Fed Public Amin Advances	\$ 1,687,078	\$ 4,032,987	\$ 4,032,987
State Fed Public Program Advances	\$ 112,231	\$ 185,235	\$ 185,235
DSS 2011 Realignment	\$ 197,926	\$ 775,184	\$ 775,184
DSS 1991 Realignment	\$ 562,455	\$ 1,289,348	\$ 1,289,348
Behavioral Health	\$ 2,053,939	\$ 2,722,525	\$ 2,722,525
Behavior Health - Mental Health Services Act	\$ 2,030,277	\$ 3,244,722	\$ 3,244,722
BHS 2011 Realignment	\$ 4,173	\$ 989,684	\$ 989,684
Public Health	\$ 3,349,670	\$ 4,552,023	\$ 4,552,023
Public Health Education (Tobacco)	\$ 269,563	\$ 345,845	\$ 345,845
Bio-Terrorism - Public Health	\$ 164,226	\$ 341,896	\$ 319,952
Prop 99 Public Health Education	\$ -	\$ 150,000	\$ 150,000
Prop 56 Health Education	\$ -	\$ 210,041	\$ 210,041
Environmental Health	\$ 934,314	\$ 1,129,167	\$ 1,129,167
Homeland Security Grant Program	\$ (2,240)	\$ 89,221	\$ 89,221
OHV - Off-Highway Vehicle Fund	\$ 44,057	\$ 42,105	\$ 42,105
Court Security 2011 Realignment	\$ 491,131	\$ 743,620	\$ 743,620
Medication Assisted Treatment (MAT) Grant	\$ 26,520	\$ 50,000	\$ 50,000
CASp (Certified Access Specialist Program)	\$ -	\$ 2,000	\$ 2,000
Cannabis Taxes	\$ -	\$ 2,884	\$ 2,884
Economic Stabilization	\$ -	\$ -	\$ -
DA Pre-Diversion Program Fund	\$ 2,175	\$ 7,000	\$ 7,000
Law Library	\$ 6,310	\$ 13,150	\$ 13,150
County Service Area #1 Crowley	\$ 54,495	\$ 79,000	\$ 79,000
County Service Area #2 Benton	\$ 29	\$ 63,700	\$ 63,700
County Service Area #5 Bridgeport	\$ 10,667	\$ 492,000	\$ 492,000
Zones of Benefit	\$ 83,537	\$ 64,400	\$ 64,400
Public Safety Power Shutoff (PSPS)	\$ 67,918	\$ 198,000	\$ 176,233
Disaster Assistance	\$ 233,740	\$ 359,015	\$ 359,015

FUND NAME	2021-22 Actuals CYTD	2021-22 Revised Budget	2022-23 Temporary Budget Proposed
Road Fund	\$ 3,983,332	\$ 4,326,507	\$ 4,326,507
Road Fund - State & Federal Construction Fun	\$ 119,559	\$ 6,846,000	\$ 4,846,000
Public Health and Safety Grant	\$ 113,363	\$ 279,204	\$ 279,204
Home/CDBG Fund	\$ 342,882	\$ 1,109,138	\$ 1,109,138
Comm Dev Grants Fund	\$ 85,617	\$ 263,414	\$ 263,414
Affordable Housing	\$ 64,423	\$ 175,384	\$ 175,384
Capital Improvement Projects	\$ 102,405	\$ 530,000	\$ -
Accumulated Capital Outlay	\$ 14,619	\$ 50,000	\$ 50,000
Criminal Justice Facility	\$ 503,392	\$ 26,404,164	\$ 26,404,164
Civic Center Facilities Project	\$ 173,158	\$ 453,328	\$ -
Debt Service Fund	\$ 1,435,690	\$ 1,445,398	\$ 1,445,398
Airport Enterprise Fund	\$ 17,093	\$ 38,035	\$ 38,035
Campground Enterprise Fund	\$ 24,255	\$ 50,868	\$ 50,868
Cemetary Enterprise Fund	\$ 5,648	\$ 12,515	\$ 12,515
Solid Waste Enterprise Fund	\$ 2,510,452	\$ 3,178,754	\$ 3,171,254
Solid Waste Special Revenue (Parcel Fees)	\$ -	\$ 825,000	\$ 825,000
Motor Pool	\$ 1,982,526	\$ 3,327,328	\$ 3,327,328
Insurance Internal Service Fund	\$ 2,244,142	\$ 2,366,376	\$ 2,366,376
Computer Replacement Pool	\$ 629,865	\$ 871,621	\$ 788,621
Copier Pool	\$ 76,788	\$ 102,374	\$ 87,374
Workforce Development	\$ 68,460	\$ 100,000	\$ 100,000
Probation CCP 2011 Realignment	\$ 630,789	\$ 685,156	\$ 685,156
Probation YOBG 2011 Realignment	\$ 80,346	\$ 183,652	\$ 183,652
Probation SB678 Performance Incentive	\$ 271,953	\$ 468,368	\$ 468,368
Probation JJCPA 2011 Realignment	\$ 34,410	\$ 46,883	\$ 46,883
Probation PRCS 2011 Realignment	\$ -	\$ 10,250	\$ 10,250
Probation BSCC 2011 Realignment	\$ 100,000	\$ 100,000	\$ 100,000
Juvenile Activities	\$ 748	\$ 10,780	\$ 10,780
Probation-Drug Court Enhancement Grant	\$ 22,819	\$ 125,000	\$ 125,000
PR 691-23-520 (Pretrial Release Program)	\$ 64,908	\$ 329,601	\$ 329,601
Inmate Welfare Trust	\$ 47,339	\$ 53,000	\$ 33,000
Grand Total	\$ 72,667,567	\$ 129,157,718	\$ 125,428,089
General Fund	\$ 38,403,470	\$ 43,785,331	\$ 43,208,241
Non-General Fund	34,264,097	85,372,387	82,219,848
	\$ 72,667,567	\$ 129,157,718	\$ 125,428,089



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

TIME REQUIRED 15 minutes

SUBJECT COVID-19 (Coronavirus) Update

**PERSONS
APPEARING
BEFORE THE
BOARD**

Robert C. Lawton, CAO, Bryan
Wheeler, Public Health Director, Dr.
Caryn Slack, Public Health Officer

AGENDA DESCRIPTION:

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

Update on Countywide response and planning related to the COVID-19 pandemic.

RECOMMENDED ACTION:

None, informational only.

FISCAL IMPACT:

None.

CONTACT NAME: Robert C. Lawton

PHONE/EMAIL: 760-932-5415 / rlawton@mono.ca.gov

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 June 21, 2022

Departments: CAO, Clerk, and Information Technology

TIME REQUIRED 20 minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

Robert C. Lawton, CAO, Scheereen
Dedman, Clerk and Nate Greenberg,
Information Technology Director

SUBJECT Discussion of Meeting Format for
County Legislative Bodies

AGENDA DESCRIPTION:

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

Discussion of options and limitations for the format to be followed for meetings of the Board of Supervisors and other legislative bodies of the County. Discussion includes Brown Act requirements, existing exemptions to those requirements and pending legislation; technology needs; convenience of attendance and participation; staffing and related issues.

RECOMMENDED ACTION:

Provide any desired direction to staff regarding the format (e.g., in-person, remote or hybrid) of future meetings of the Board of Supervisors and/or other County legislative bodies.

FISCAL IMPACT:

None.

CONTACT NAME: Cheyenne Stone

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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Staff Report
Pending legislation

History

Time	Who	Approval
6/16/2022 3:53 PM	County Counsel	Yes

6/16/2022 11:32 AM

Finance

Yes

6/17/2022 11:07 AM

County Administrative Office

Yes



**C L E R K – R E C O R D E R – R E G I S T R A R
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF MONO**

**P.O. BOX 237, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5530 · FAX (760) 932-5531**

Scheereen Dedman
Clerk-Recorder-Registrar
760-932-5538
sdedman@mono.ca.gov

Queenie Barnard
Assistant Clerk-Recorder-Registrar
760-932-5534
gbarbard@mono.ca.gov

To: Honorable Board of Supervisors

From: Scheereen Dedman, Registrar of Voters

Date: June 21, 2022

Subject

Discussion of Meeting Format for County Legislative Bodies

Recommended Action

Provide any desired direction to staff regarding the format (e.g., in-person, remote, or hybrid) of future meetings of the Board of Supervisors and / or other County legislative bodies.

Discussion

Assembly Bill (AB) 361 originally signed in September 2021, allows board, commissions and other legislative bodies of local agencies (“legislative bodies”) to meet remotely without posting the location of each remote location and making those locations open to members of the public. These modified teleconference rules remain in effect until January 1, 2024, provided the Governor’s proclamation of emergency for COVID-19 remains in effect and health officials continue to recommend measures to promote social distancing. Under AB 361, legislative bodies are not required to meet remotely, but may meet partially remotely (i.e., hybrid) or in-person. AB 361 simply provides options regarding meeting format and location.

In an effort to move forward with legislative body meetings in a way that will continue to allow all members of the public to access the meetings in a convenient and safe manner, the Clerk of the Board asks the Board of Supervisors to provide direction in determining its preferred meeting format, while taking the following into consideration:

- The health and safety of persons attending in person.
- Access for staff and members of the public.
- Technological requirements / capabilities.
- Staff capabilities / workload.
- Pending legislation which may change the requirements for modified teleconference meetings.

Fiscal Impact

None.

**Summary of Proposed Legislation to Modify the Brown Act
Related to Remote Meetings
(as of June 14, 2022)**

[AB 1944](#), by Assembly Members Alex Lee and Cristina Garcia, would allow public officials to attend Brown Act meetings remotely without being required to publish their address or open their remote location to members of the public, unless the board votes otherwise. In order to take advantage of this flexibility, legislative bodies would need to provide a publicly accessible live video stream of the meeting online and a way for members of the public to provide public comment remotely, either by phone or audio-visual means.

[AB 2449](#), by Assembly Member Blanca Rubio, would also allow local officials to attend meetings remotely, though under slightly different conditions. This bill would require at least a quorum of legislative body to attend in person at the primary location and for all remote members to participate by both audio and visual technology. It would also require the public to be able to provide public comment remotely, either by phone or an internet-based option and it clarifies that there must be a procedure for resolving requests for reasonable accommodation for individuals with disabilities.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Community Development

TIME REQUIRED 15 minutes

PERSONS APPEARING BEFORE THE BOARD Michael Draper, Planning Analyst II

SUBJECT Temporary Commercial Cannabis Delivery

AGENDA DESCRIPTION:

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

Proposed Resolution of the Mono County Board of Supervisors to continue allowing temporary cannabis delivery within the unincorporated area of Mono County, which was initiated under COVID statewide Stay-At-Home orders.

RECOMMENDED ACTION:

Approve Resolution 22-__ temporarily allowing cannabis delivery within the unincorporated area of Mono County until a County Code amendment is initiated and considered to permit commercial cannabis delivery. Provide any desired direction to staff.

FISCAL IMPACT:

Cost of staff time to be committed to this item is included in the Community Development Department budget; however, Community Development Department priorities may be impacted. Continuing and potential tax revenue may be generated if businesses are allowed to conduct cannabis delivery.

CONTACT NAME: Michael Draper

PHONE/EMAIL: 7609241805 / mdraper@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff report
Resolution

History

Time

Who

Approval

6/17/2022 10:52 AM	County Counsel	Yes
6/14/2022 10:35 AM	Finance	Yes
6/17/2022 11:48 AM	County Administrative Office	Yes

Mono County Community Development

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

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

June 14, 2022

To: Honorable Members of the Board of Supervisors

From: Michael Draper, Planning Analyst

Re: Commercial Cannabis Delivery within Mono County

RECOMMENDED ACTION

1. Approve Resolution 22-__ temporarily allowing cannabis delivery within the unincorporated area of Mono County until a County Code amendment is initiated and considered to permit commercial cannabis delivery.

OR

2. Determine the temporary waiver of the prohibition of commercial cannabis delivery as stated in R20-38 to be expired, and direct staff to contact retailers to ensure compliance.

FISCAL IMPACT

Staff time to implement either action is included in the Community Development Department budget; however, Community Development Department priorities may be impacted. Potential tax revenue may be generated if businesses are allowed to conduct cannabis delivery.

BACKGROUND

At the April 21, 2020, Board meeting, Resolution R20-38 was approved, temporarily waiving the prohibition of cannabis or cannabis product delivery by a licensee to a consumer within the unincorporated area of the County. The state had issued the Stay-At-Home-Order as a COVID safety precaution, prompting non-essential business employees and residents to stay at home. Commercial cannabis businesses were deemed to be essential businesses and therefore allowed to continue operating. The County waived the prohibition on cannabis delivery temporarily to encourage residents to remain at home while supporting the ability to receive essential services, including cannabis product. During discussion of the resolution, the Board commented that allowing cannabis delivery may be a future consideration.

The temporary waiver expired when both the state and local stay-at-home orders were lifted or expired, at which time all cannabis delivery operations should have ceased. The waiver did not create a license, permit, right, or entitlement to continue cannabis delivery when the temporary waiver expired.

On June 15, 2021, the Governor terminated the executive orders that put into place the Stay-At-Home-Order and phased out many executive actions put in place in March 2020 as part of the pandemic response.

DISCUSSION

At the Board's March 8, 2022, meeting, direction was given to staff to initiate a General Plan Amendment (GPA) and County Code amendment, as necessary, to permit commercial cannabis delivery and return with a resolution temporarily permitting commercial cannabis delivery until a decision is finalized. Subsequently, it was determined that no GPA would be required and that delivery may be authorized merely through amendment to section 5.60.140(L) of the Mono County Code. No direction was provided under the alternative action to determine the temporary waiver expired and contact retailers to ensure compliance.

As directed, Resolution 22-__ (Attachment A) is provided for Board consideration to continue temporarily allowing commercial cannabis delivery by existing cannabis businesses legally permitted by the County.

To complete the County Code amendment, staff will conduct public outreach at the June Lake Citizen Advisory Committee (CAC) and Regional Planning Advisory Committee (RPAC) meetings to provide the public an opportunity for input and review of potential commercial cannabis delivery regulation. A California Environmental Quality Act (CEQA) analysis will also be completed, including any required public comment period prior to consideration by the Board.

State regulations allow licensed retailers to deliver to physical addresses outright (§15025, §15402). In order to conduct delivery, a retailer must meet requirements (Attachment B) including outfitting a vehicle with Global Position System (GPS) to record the history of all locations traveled to by the delivery employee while engaged in delivery.

Currently Mono County contains a total of two retailers that would be eligible to conduct delivery. There are no "Non-Storefront Retailers" within the County, however if delivery is permissible, operations may deliver within Mono County with this license type.

This staff report has been reviewed by the Community Development Director.

ATTACHMENTS

- A. Resolution R22-__
- B. Department of Cannabis Control Medicinal and Adult-Use Commercial Cannabis Regulations, California Code of Regulations Title 4, Division 19. Department of Cannabis Control, §15414-15421



R22-__

**A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS
TEMPORARILY ALLOWING CANNABIS
DELIVERY WITHIN THE UNINCORPORATED AREA OF MONO COUNTY**

WHEREAS, on March 4, 2020, Governor Newsom issued a Proclamation of a State of Emergency in the State of California related to the COVID-19 pandemic; and

WHEREAS, on March 15, 2020, the Mono County Health Officer declared a Local Health Emergency related to the COVID-19 pandemic. The declaration was ratified by the Mono County Board of Supervisors on March 17, 2020, and the Board also declared a State of Emergency under the California Emergency Services Act; and

WHEREAS, on March 19, 2020, Governor Newsom issued Executive Order N- 33-20 implementing California Department of Public Health's order that all individuals living in the State of California to stay home or at their place of residence, except as needed to maintain continuity of operation of the federal critical infrastructure sectors (this is commonly referred to as the State's stay-at-home or shelter-in-place order); and

WHEREAS, cannabis retailers and associated employees are considered essential businesses and essential workers and are therefore authorized to conduct business under the State's stay-at-home order; and

WHEREAS, although the stay-at-home order has been lifted, COVID-19 remains a public health threat and outdoor and non-contact interactions are preferred to minimize potential transmission; and

WHEREAS, pursuant to Mono County Code Section 5.60.140L, delivery of cannabis or cannabis products by a licensee to a consumer within the unincorporated area of the County is strictly prohibited; and

WHEREAS, the Board understands that such prohibition may restrict access to cannabis and cannabis products to citizens who may prefer outdoor or non-contact interactions due to COVID-19; and

WHEREAS, on March 8, 2022, the Board directed staff to initiate a General Plan Amendment and County Code amendment, as applicable, to consider allowing commercial cannabis delivery within the unincorporated Mono County boundaries through a local permitting process, and in the interim allow commercial cannabis delivery to continue by existing cannabis retailers within the County's boundaries.

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

1 **SECTION ONE:** An overriding public interest exists to justify the authorization of
2 temporary modifications to allow businesses to operate and the public to receive essential
3 services safely amidst continuing public health concerns related to COVID-19.

4 **SECTION TWO:** The Community Development Director is hereby authorized to,
5 within her discretion, allow businesses to make temporary modifications to their operations in
6 response to the COVID-19 pandemic without the requirement to obtain a use permit or use
7 permit modification provided:

- 8 A. The temporary modification meets all applicable requirements of the Mono County
9 General Plan;
- 10 B. The temporary modification and any placement of temporary structures or signs does
11 not interfere with public safety, including but not limited to, pedestrian and vehicular
12 right-of-way;
- 13 C. All temporary structures, seating, signs, and other modifications are be kept in good
14 repair; and
- 15 D. All temporary operations comply with applicable State standards; and
- 16 E. All businesses implementing modifications understand and agree that all
17 modifications allowed pursuant to this Resolution are strictly temporary and must be
18 removed on a date established by the Community Development Director.

19 **SECTION THREE:** Modifications that create a nuisance or are not in compliance with
20 standards under the Mono County General Plan are to be removed promptly.

21 **SECTION FOUR:** The authorization delegated pursuant to this Resolution shall expire
22 on December 31, 2023, unless extended, at which time all temporary modifications shall cease,
23 and operations shall be returned to their prior state, or operators may apply for permits allowing
24 commercial cannabis delivery, if permitted.

25 **SECTION FIVE:** Nothing in this Resolution shall be construed to allow permanent
26 changes to any operation and all permanent modifications are subject to standard permitting
27 procedures.

28 **PASSED, APPROVED and ADOPTED** this 21st day of June, 2022, by the following
29 vote, to wit:

30 **AYES:**
31 **NOES:**
32 **ABSENT:**
 ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: CAO

TIME REQUIRED 30 minutes

PERSONS APPEARING BEFORE THE BOARD Russ Branson

SUBJECT Fiscal Forecast

AGENDA DESCRIPTION:

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

General Fund Long-term Forecast and Modeling.

RECOMMENDED ACTION:

Receive update from Russ Branson on General Fund long term forecast.

FISCAL IMPACT:

None.

CONTACT NAME: Megan Mahaffey

PHONE/EMAIL: 760-924-1836 / mmahaffey@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Presentation
Model Assumptions

History

Time	Who	Approval
6/17/2022 10:52 AM	County Counsel	Yes
6/17/2022 9:24 AM	Finance	Yes

6/17/2022 11:31 AM

County Administrative Office

Yes



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
 Robert C. Lawton
 PO Box 696
 Bridgeport, CA 93517-0696
 (760) 932-5410
rlawton@mono.ca.gov
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BOARD OF SUPERVISORS

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Bob Gardner / District 3

VICE CHAIR

Rhonda Duggan / District 2

Stacy Corless / District 5

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DISTRICT ATTORNEY

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Hon. Ingrid Braun

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Malinda Huggins

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Scheereen Dedman

COUNTY COUNSEL

Stacey Simon, Esq.

ECONOMIC DEVELOPMENT

To be appointed

EMERGENCY MEDICAL SERVICES

Chief Chris Mokracek

FINANCE

Janet Dutcher
 CPA, CGFM, MPA

INFORMATION TECHNOLOGY

Nate Greenberg

PROBATION

Karin Humiston

PUBLIC HEALTH

Bryan Wheeler

PUBLIC WORKS

To be appointed

SOCIAL SERVICES

Kathy Peterson

To: Honorable Board of Supervisors
 From: Robert C. Lawton, CAO *RLC*
 Date: June 21, 2022
 RE: General Fund Long-term Forecast

Background:

Mono County engaged Russ Branson to prepare a General Fund (GF) multi-year financial forecast in January 2021. Since the initial engagement Russ has made two presentations to the Mono County Board of Supervisors. The May 2021 presentation gave a General Fund Long-Term 10-Year Forecast through review and evaluation of revenue and expenditures. The main take away was that the Mono County General Fund revenue base is stable but limited in growth and that expenditure increases are outpacing revenues increases. Russ provided four alternative forecasts to prevent Mono County from moving toward negative fund balance.

Four alternative forecasts of Russ Branson from May 2021 Modeling:

Scenario #	Scenario Description	Outcome
1*	Adjust for historic under-spending of the budget	Fund balance stabilizes at just under \$6m
2	Higher property taxes and TOT revenues while spending remains the same	Fund balance rises quickly to \$9m and would continue climbing
3	COLAs match inflation	Fund balance is \$0 by FY 26
4	Incorporate annual capital investments (\$1.5m per year)	Fund balance turns negative by FY 24
5	All of the above scenarios combined together	Fund balance turns negative by FY 24

The Mono County Board of Supervisors requested Russ return with a Revenue Workshop in the Fall of 2021. Russ Branson presented your board with General Fund Revenue Opportunities in October 2021. This presentation described opportunities for growth expansion of existing revenue sources and explored new revenue opportunities. The opportunities for growth or expansion of existing revenue sources included:

1. Property tax – by either increased assessed value or new development.
2. Transit Occupancy Tax – with voter approval a 2% increase in TOT from 12% to 14% would increase revenues by ~ \$550,000 per year.

3. Sales Tax – through attracting new County retailers, increased local buying, or voter approval of add on tax. A ½ cent increase would generate ~ \$300,000 per year.
4. Service charge increases – annual visiting of cost allocation plan and public service fee recovery to ensure cost recovery is kept up to date.
5. Intergovernmental – by either negotiating (lobby?) increasing the PILT with the Federal government or reducing the need to subsidize the Paramedics and Fire Districts.

The new revenues opportunities included:

1. Voter approved revenues –Parcel tax, or Property Business Improvement District (PBID)/ Tourism Business Improvement District (TBID).
2. User Charges – explore full cost recovery through user fee study currently under way and will be presented to your board in February 2022. Consider what services are delivered for free.
3. New Development – implement policy with “pay for itself” principle for all new development.
4. Grants – adopt a grants policy, ensure identified only for Mono County needs, and consider grants with full recovery of administrative costs.
5. Affordable Housing – Build internal and external capacity to develop partnerships and funding strategies.

Discussion:

Russ Banson is before you today to present the initial findings and analysis for the Mono County general fund long-term budget forecast. We will look at each County revenue stream and forecast what direction each revenue stream will move in the next five years. As presented back in October, new or expanded revenues require county action. The purpose of this presentation is to present model findings given a set of assumptions used to forecast future growth. The Mono County Long Term Financial Plan Forecast Growth Assumptions gives your board context to evaluate the funding of services and specific expenditures in FY2022-23 Budget and beyond.

Attachments:

1. Presentation slides
2. Mono County Long-Term Financial Plan – Forecast Growth Assumptions

Mono County

General Fund Forecast – FY23 – FY28

June 21, 2022

Agenda

- General Fund Revenues
- General Fund Expenses
- Preliminary Forecast

Current Issues & Opportunities

ISSUES

- Limited revenue sources and ability to increase revenue (70% taxes)
- High inflation increasing costs, but have little positive impact on revenues
- High interest rates could dampen the real estate market
- Keeping up with competitive compensation will stress future budgets
- Limited capital investment

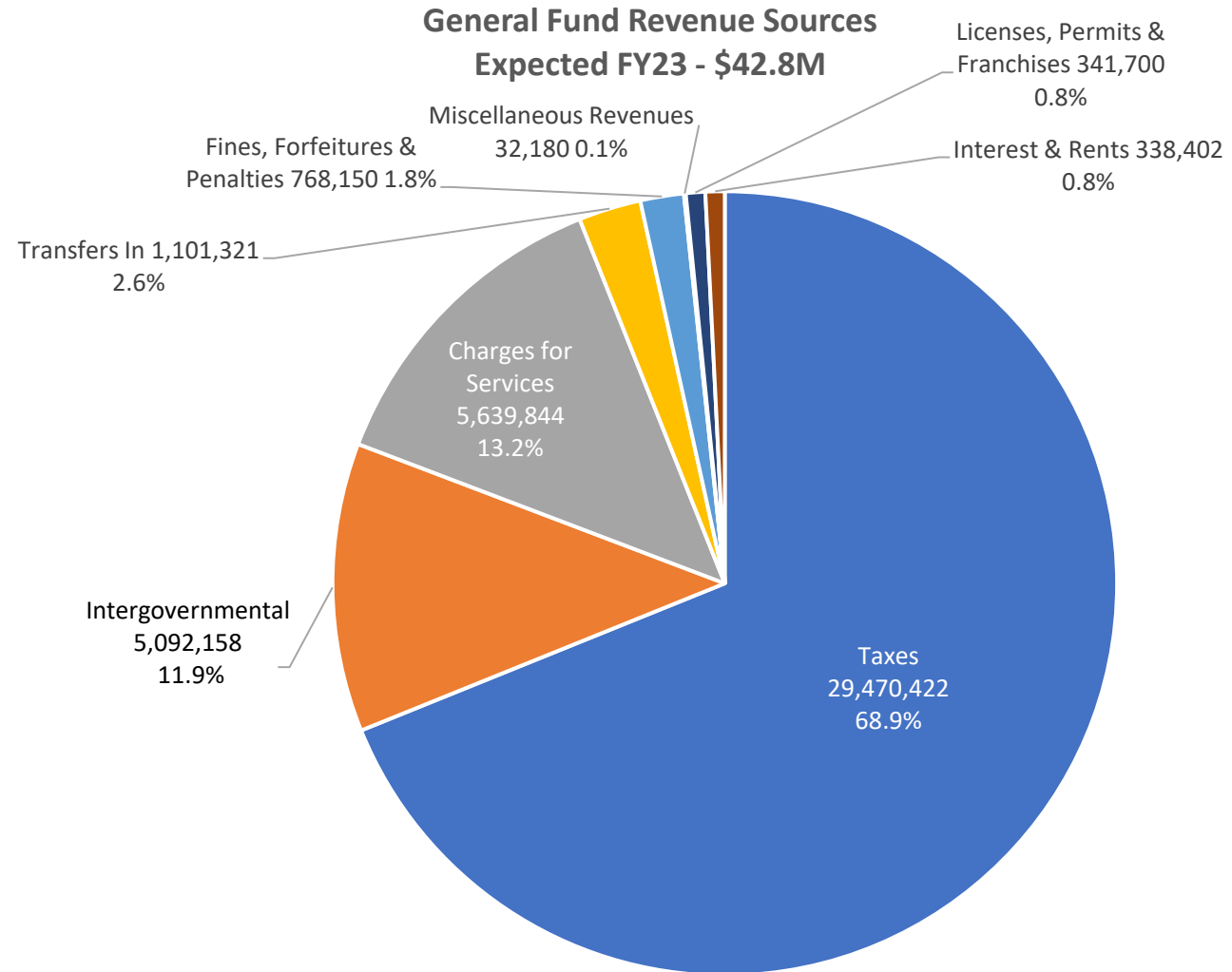
OPPORTUNITIES

- Complete fee study to ensure proper revenue recovery
- Continued strong real estate market and property values could increase property taxes

General Fund Revenues

Mono County GF Revenue | Sources

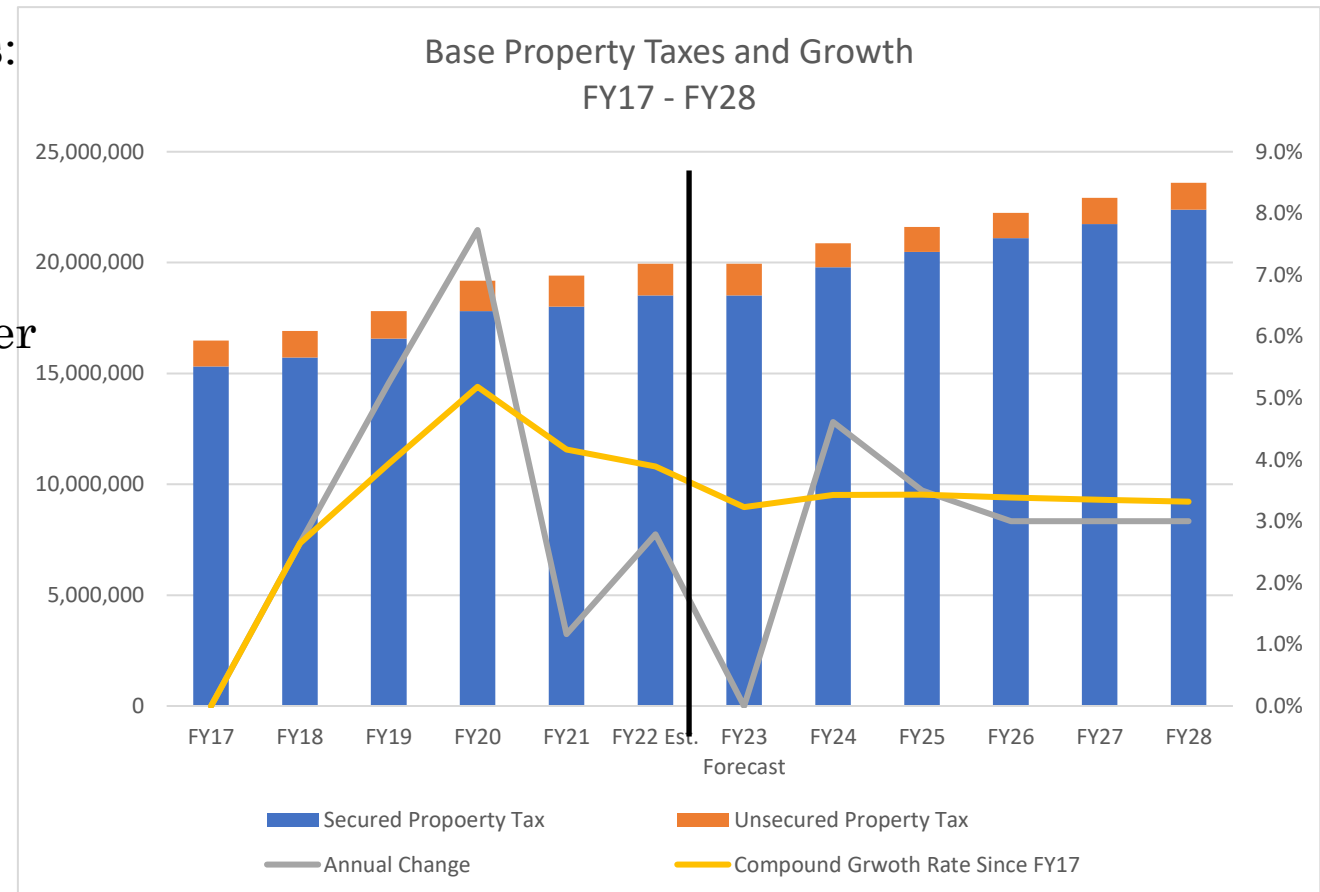
- The County relies on a limited set of revenues in its General Fund
 - **Taxes = 68.9%**
 - **Fees and Charges = 13.2%**
 - **Intergovernmental = 11.9%**
 - **All Other = 6.0%**
- This revenue base provides stability for the County **BUT** also limits growth in General Fund revenues



Property Taxes

57.0%

- Compound annual growth rate of 3.9% per year for the past 5 years.
- Property value rises during the pandemic appear to have boosted property tax revenues
- Forecast growth in base property tax is:
 - 3.5% in FY23 and FY24
 - 3.0% in FY25
 - 2.5% FY26 and following
- **Alternative Forecast** – Assume higher or lower longer-term growth based on recent property tax revenue history



Charges for Service

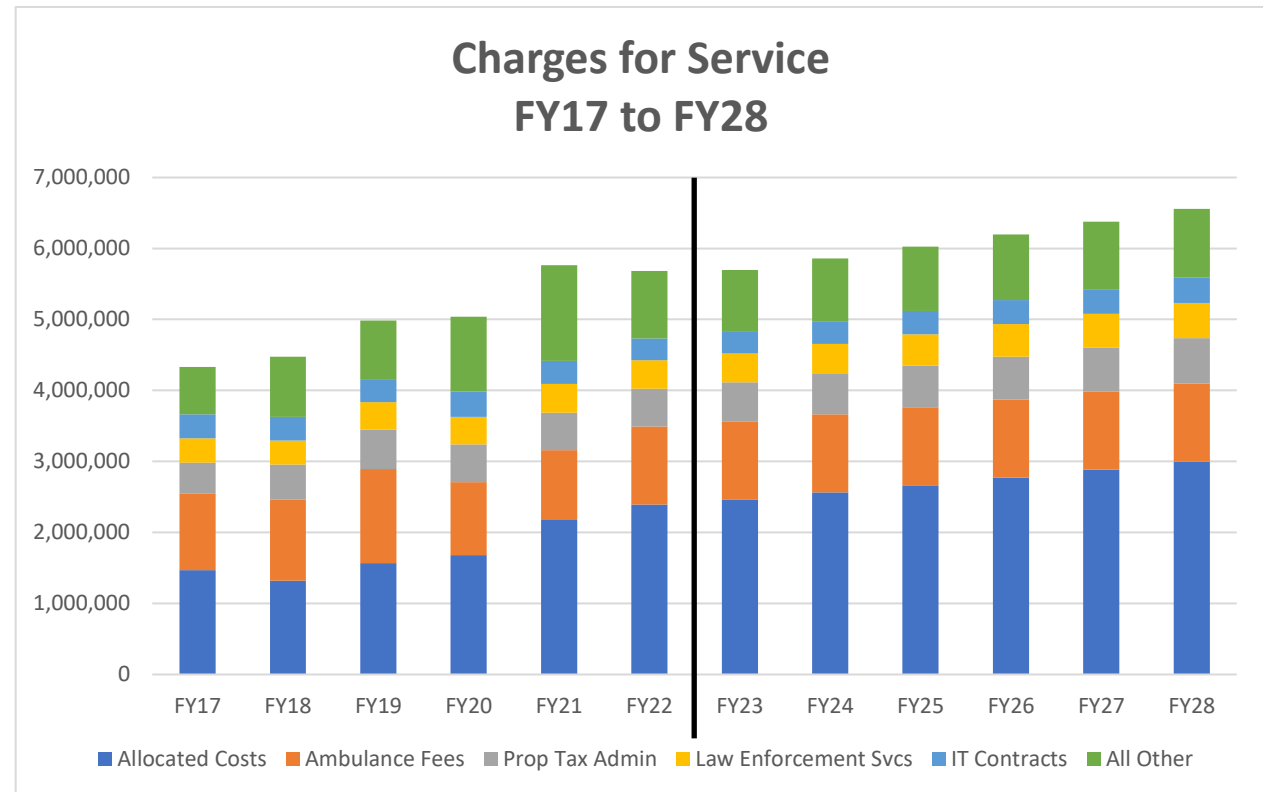
13.2%

- Dominated by costs allocated to other County departments and Ambulance Fees, Charges for service are difficult to forecast
- Future total growth is expected to be 3% in FY23 and 2.5% per year thereafter
- **No Alternative Forecast**

Charges for Service

Revenue Growth

Revenue	CAGR FY17- FY28	FY22 - FY28
(16371) Allocated Costs	6.7%	3.8%
(16350) Ambulance Fees	0.1%	0.0%
(16010) Prop Tax Admin & Collection Fee	3.6%	3.1%
(16230) Law Enforcement Services	3.5%	3.7%
(16951) IT Service Contracts	0.5%	2.4%
All Other	3.5%	0.3%

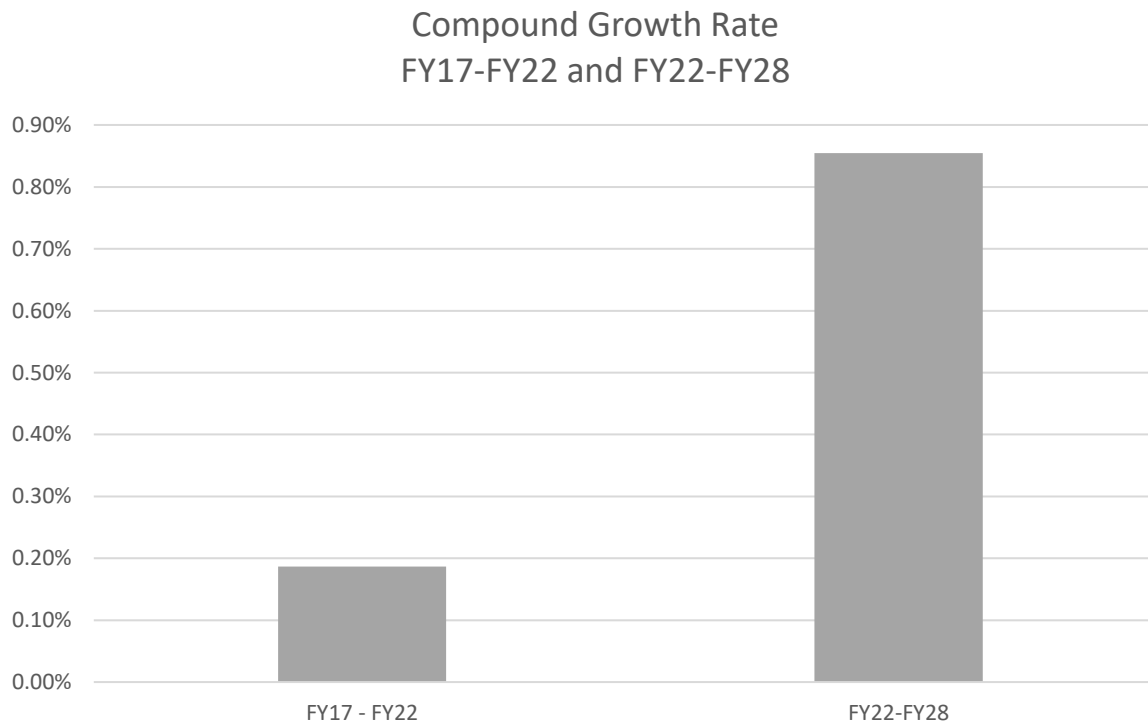


Intergovernmental

11.9%

Federal	FY23
PILT	\$1,341,915
Victim/Witness Grant	\$330,612
Tobacco Settlement	\$155,000
Other	\$41,000
Total	\$1,868,527
State	
Prop. 172	\$1,723,891
Rural law enforcement	\$500,000
COPS - Sheriff	\$176,675
Boat Safety	\$137,618
OES	\$127,970
Ag Weights & Measures	\$146,283
Property Tax Relief	\$38,834
Reimbursements	\$37,700
Revenue Stabilization	\$21,000
Fish & Game PILT	\$15,576
Motor Vehicle Theft Prev.	\$28,739
Other	\$35,676
Total	\$2,989,962
Other	
Other Gov't Agencies	\$19,992

- Stable revenue sources with little growth
- Increased growth rate from Prop. 172 revenues
- No Alternative Forecast

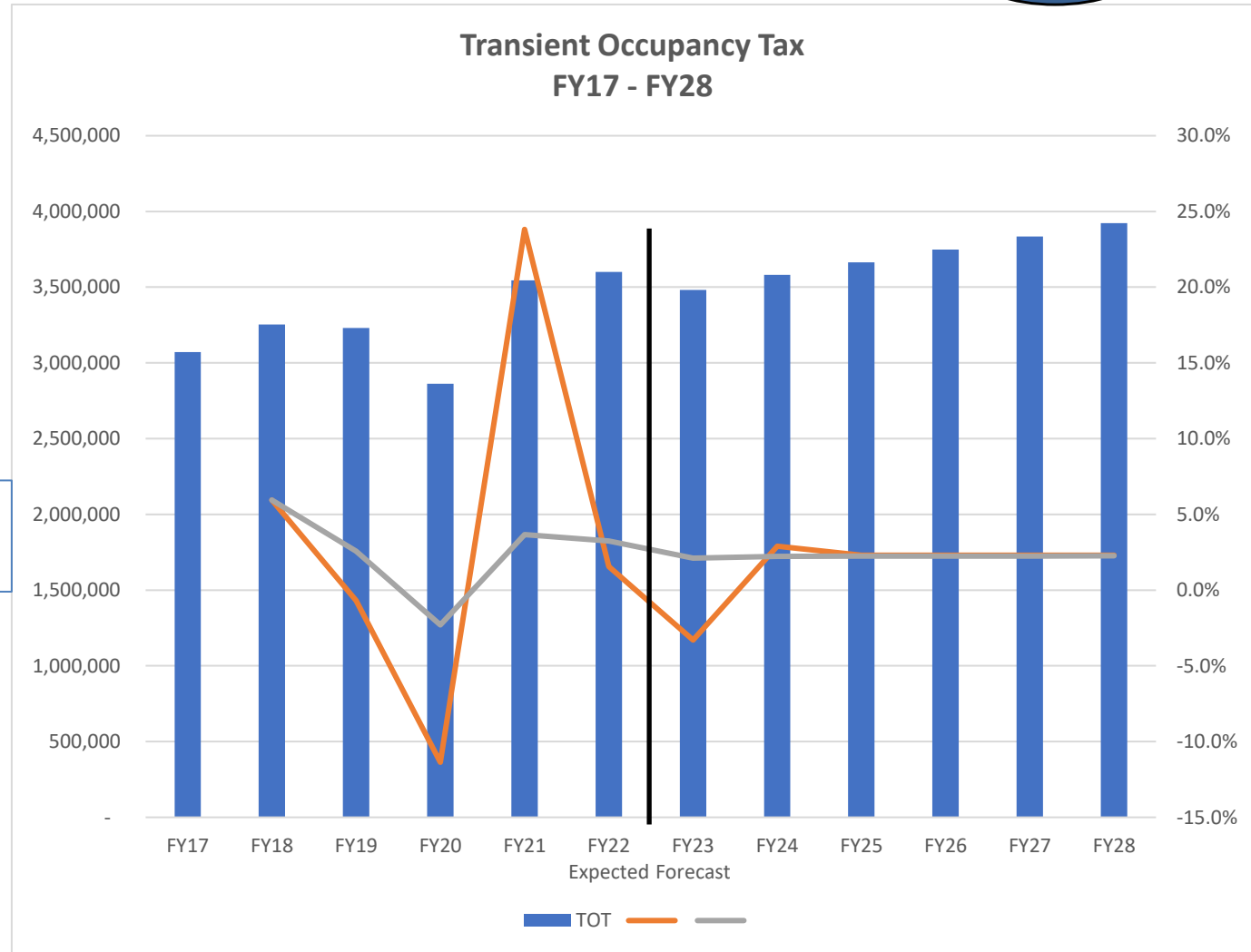


Transient Occupancy Taxes

8.1%

- TOT recovered quickly in FY21 with a strong 4th quarter
- TOT is forecast to grow an average of 2.3% per year*
- **Alternative Forecast** of lower growth rate for TOT

• *Growth between FY17 to FY22 was 3.2% per year*



Educational Revenue Augmentation Fund

- ERAF (Educational Revenue Augmentation Fund) is a early 1990's transfer from the local government property tax shares to local education revenue
- There are a handful of counties where the total education share of property taxes exceeds the funding needs of the County. Mono County is one of these agencies.
- The “Excess ERAF” is allocated back to the taxing entities as general revenue
- The Excess ERAF is not a guaranteed source and could be used for educational purposes over time

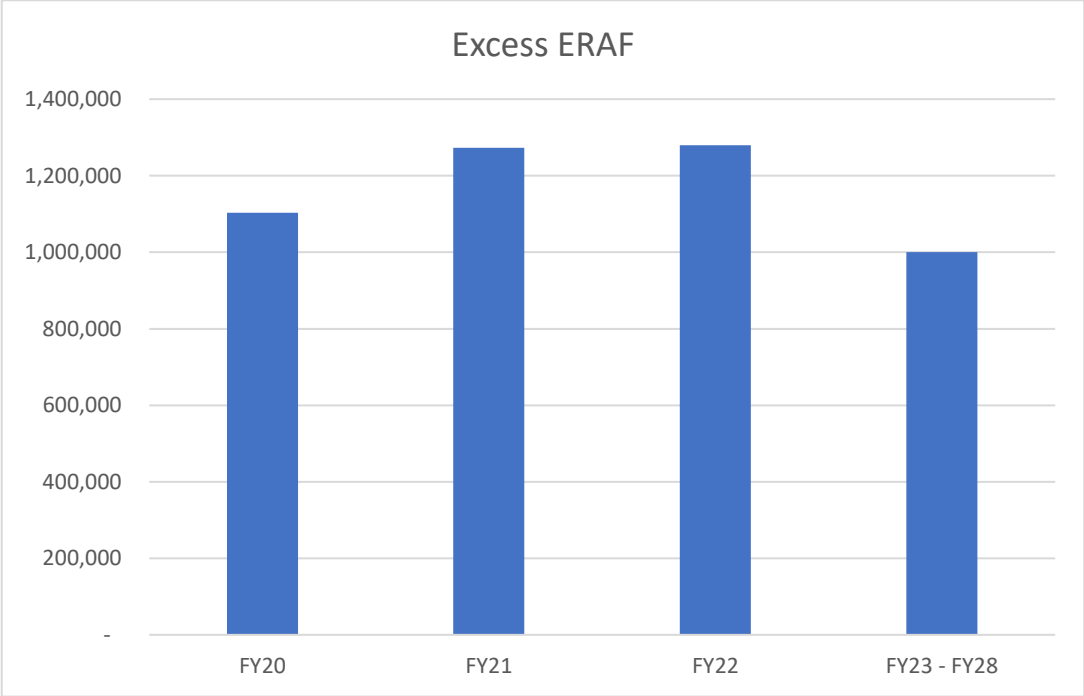
The County has budgeted Excess ERAF at \$500,000 for the last several years. Actual receipts have exceeded \$1 million per year

Excess ERAF

2.3%

- Property tax revenues allocated back to County from ERAF I and II from the 1990s
- Based on countywide property taxes generating more revenue than needed to fund K-12 schools
- Current risk to VLF in-lieu revenues from Excess ERAF shifted from property taxes prior to allocation of VLF
- **Alternative Forecast** – reduced or eliminated Excess ERAF revenue
- **Apply to contingency (which can flow into reserves at the end of the year)**

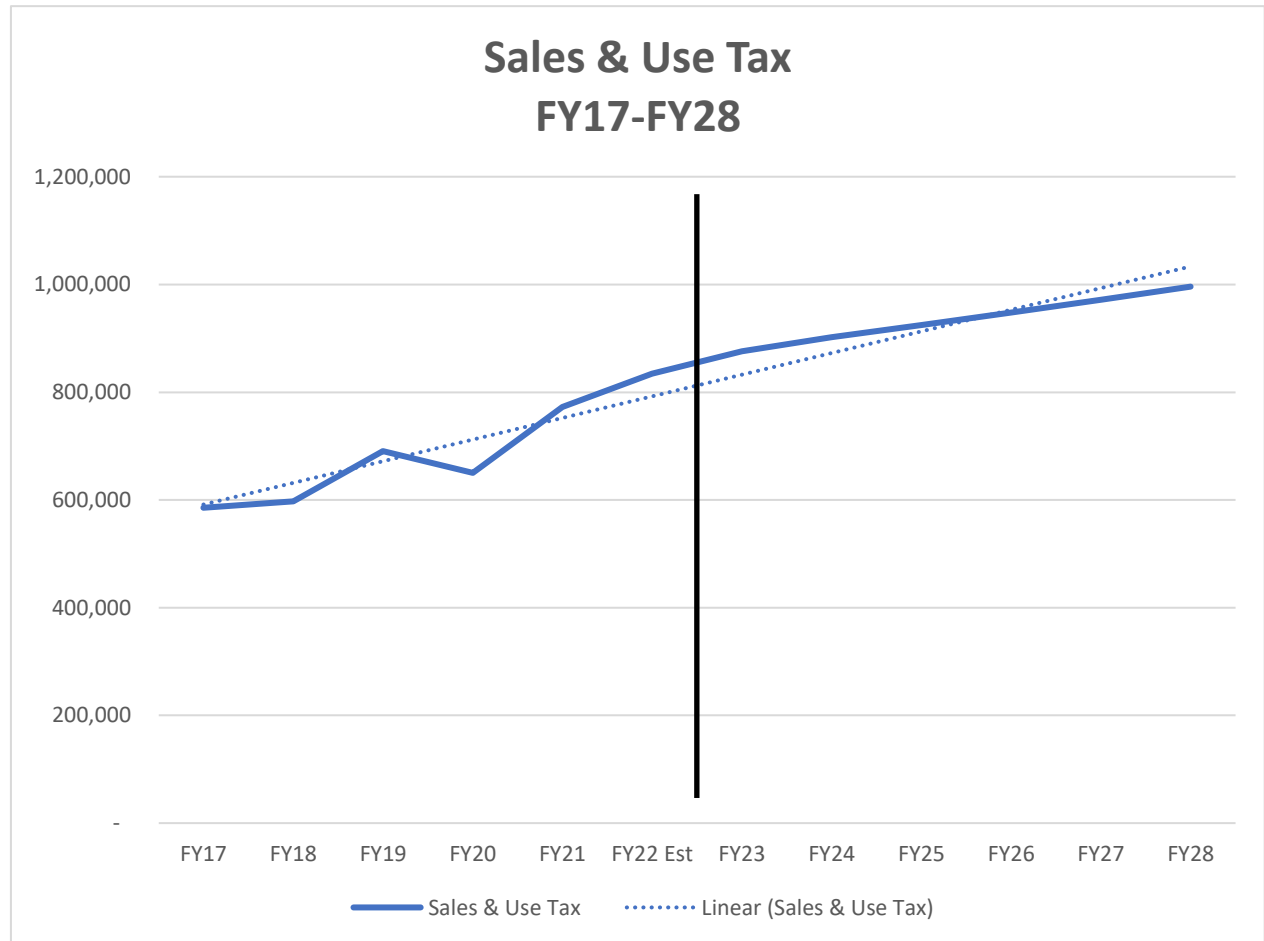
ERAF = Educational Revenue Augmentation Fund



Sales Tax

1.5%

- Sales taxes are expected to continue at a consistent growth rate
- **Alternative Forecast** – increase growth rate in next five years to reflect potential continuing high inflation



All Other Revenues

6.0%

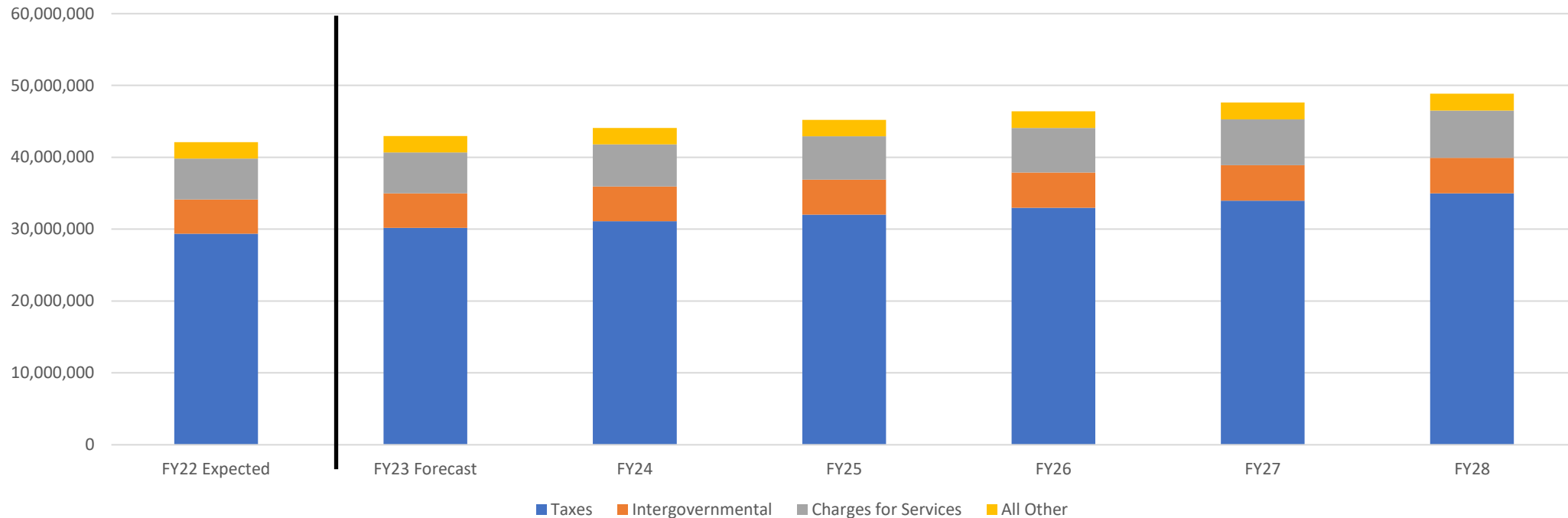
- These revenues have decreased over the last several years but are forecast to grow slightly in the next five years. Interest income is expected to rise with the recent uptick in interest rates
- **Alternative Forecasts** will not impact these revenue sources to any extent, as the underlying growth factors are too volatile to tag growth trends to

Category	Source	FY23 Budget
Transfers In	Court Security & Probation	\$1,101,321
Fines & Forfeitures	Court and Vehicle Code fines	\$768,150
Licenses & Permits	Franchises, building permits, business license tax, and animal licenses	\$341,700
Interest & Rents	CalPERS pre-pay, repeater tower, housing and interest	\$338,402
Other		\$32,180
Total		\$2,581,753

Baseline Revenue Forecast | FY22 to FY28

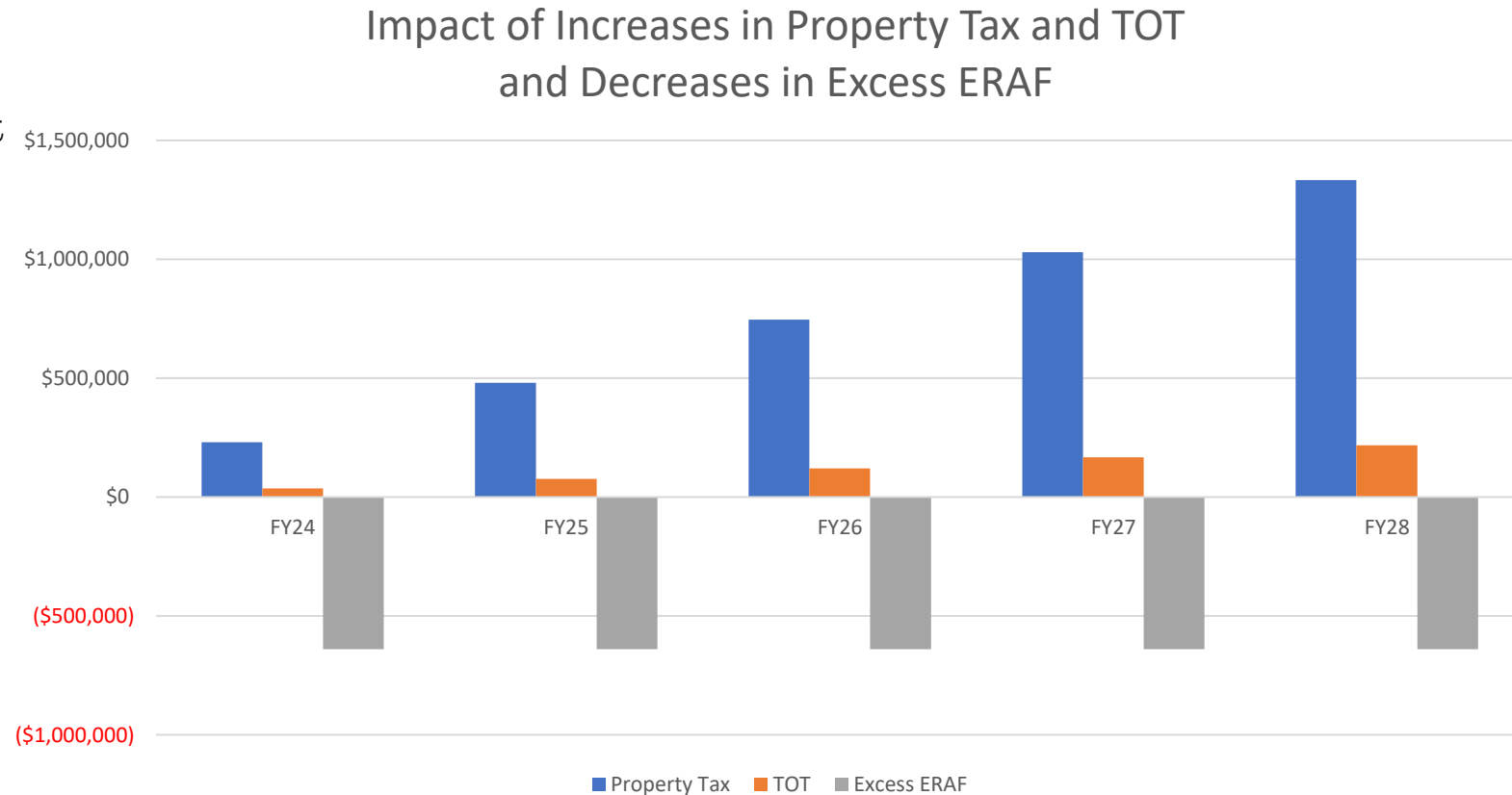
- Total revenues expected to grow at an annual compounded rate of 2.5% per year (*compared to a rate of 2.9% per year FY17 to FY22*)
- **Average revenue increase per year is \$1.1 Million**

General Fund Revenue BASELINE Forecast
FY22 to FY28



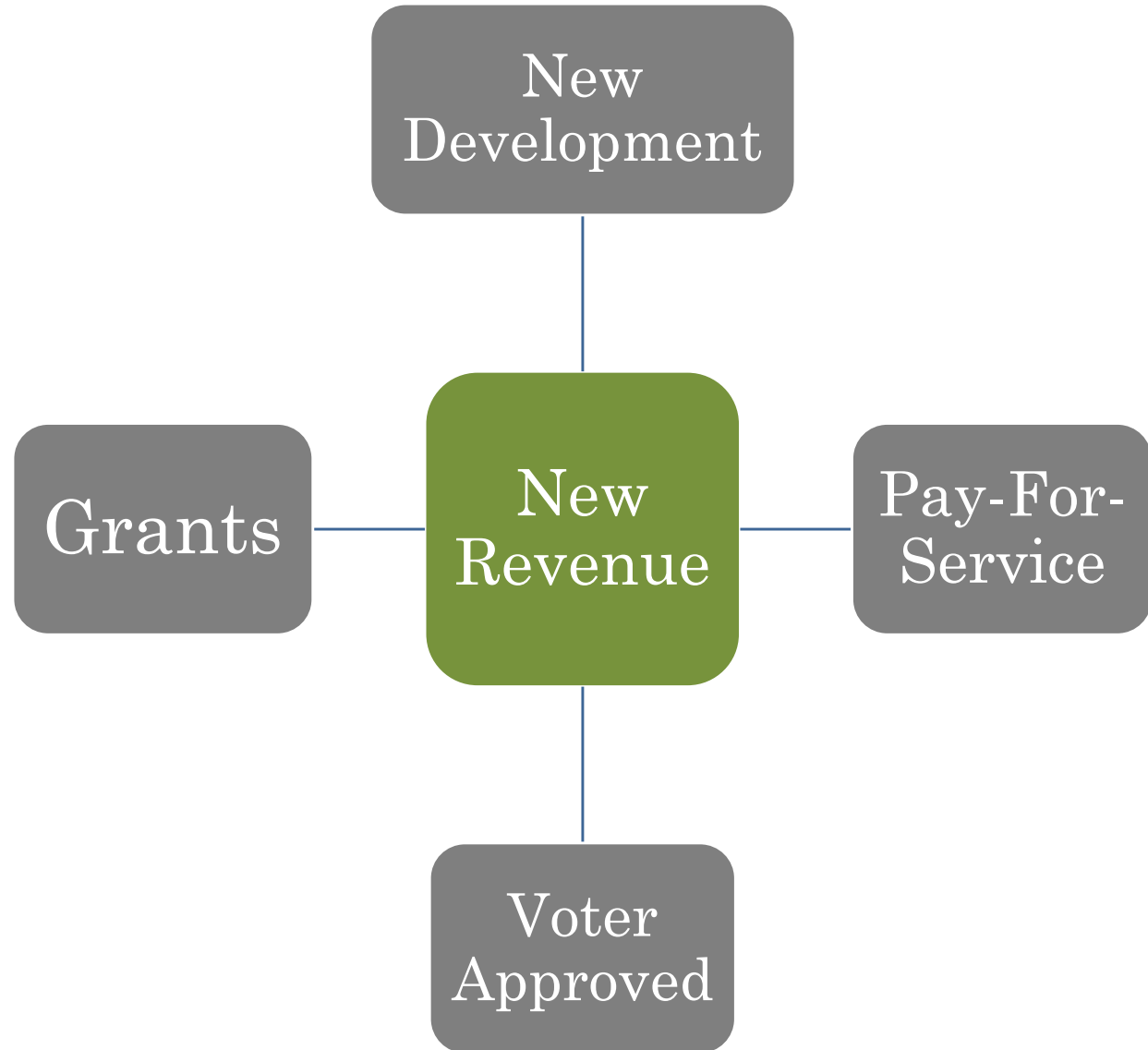
Alternative Revenue Forecasts

- Changes in the forecast will have an impact on what the County can and cannot fund in the future
- Increases of 1% per year in property tax and TOT will increase revenue by \$1.5 Million per year by FY28
- A reduction of Excess-ERAF will reduce this gain by half



Revenue Opportunities

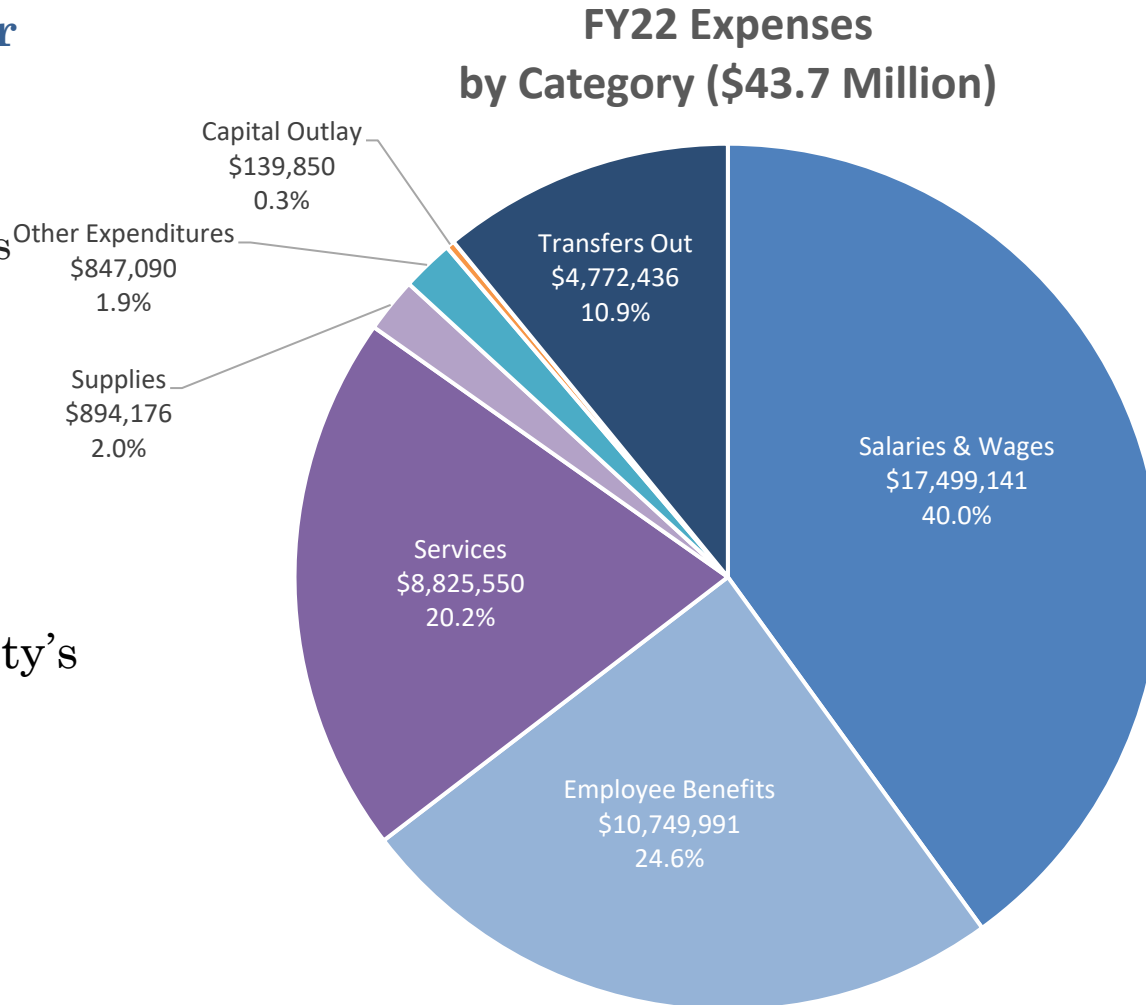
New/Expanded Revenues Require Action by the County



Expenses

Mono County GF Expenses | Categories

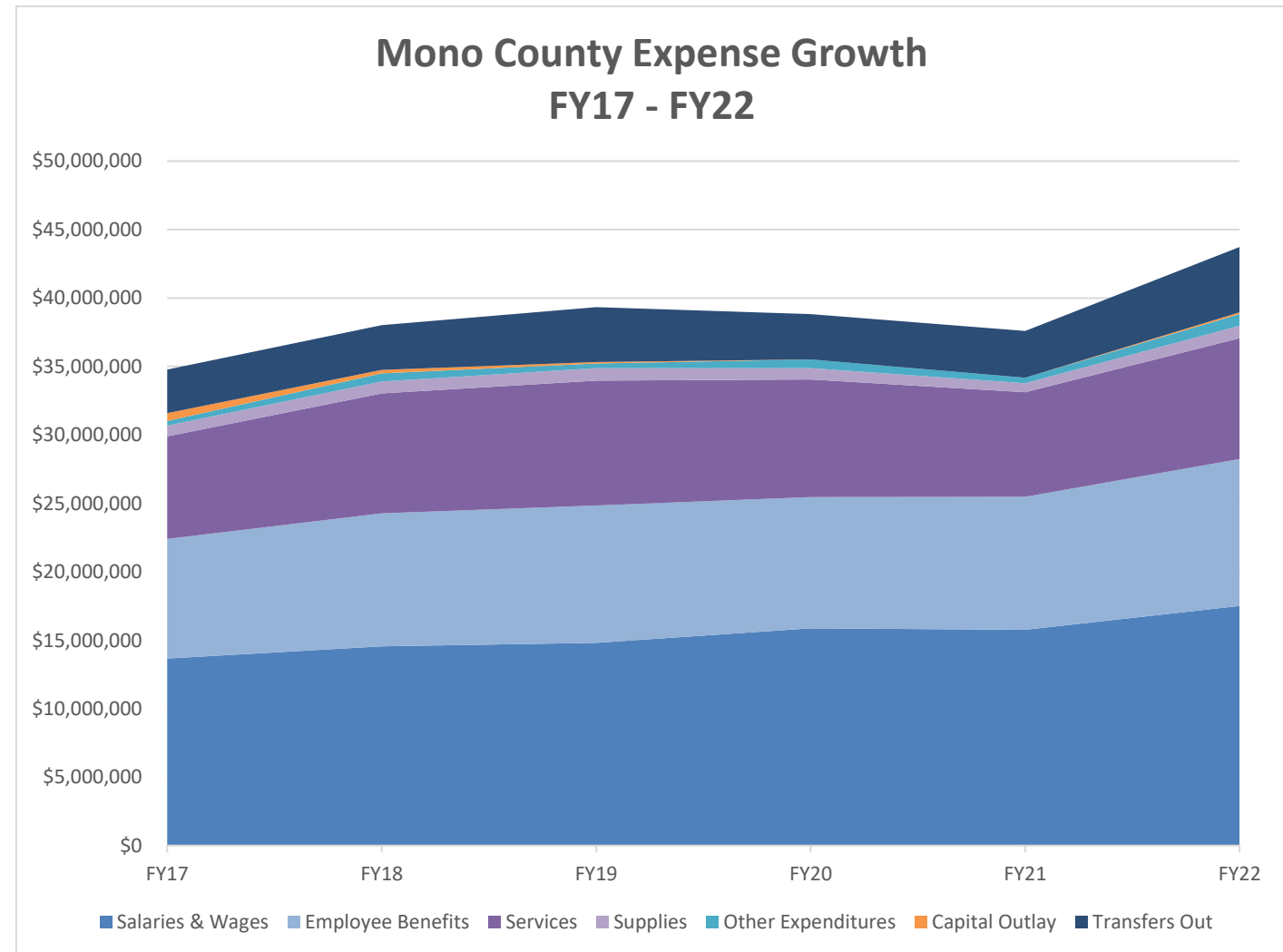
- **64.6% of County expenses are for direct personnel costs**
- **Services are a broad category**
 - Public protection for other departments
 - Contract Services
 - Insurance
 - Maintenance & Repair
 - Rents & Leases
 - Technology
- There is very little “fat” in the County’s budget



Mono County GF Expenses | Growth

- Expenses are driven by market forces that outpace revenue in the County
 - Salaries 4.4%/year
 - Benefits 5.5%/year

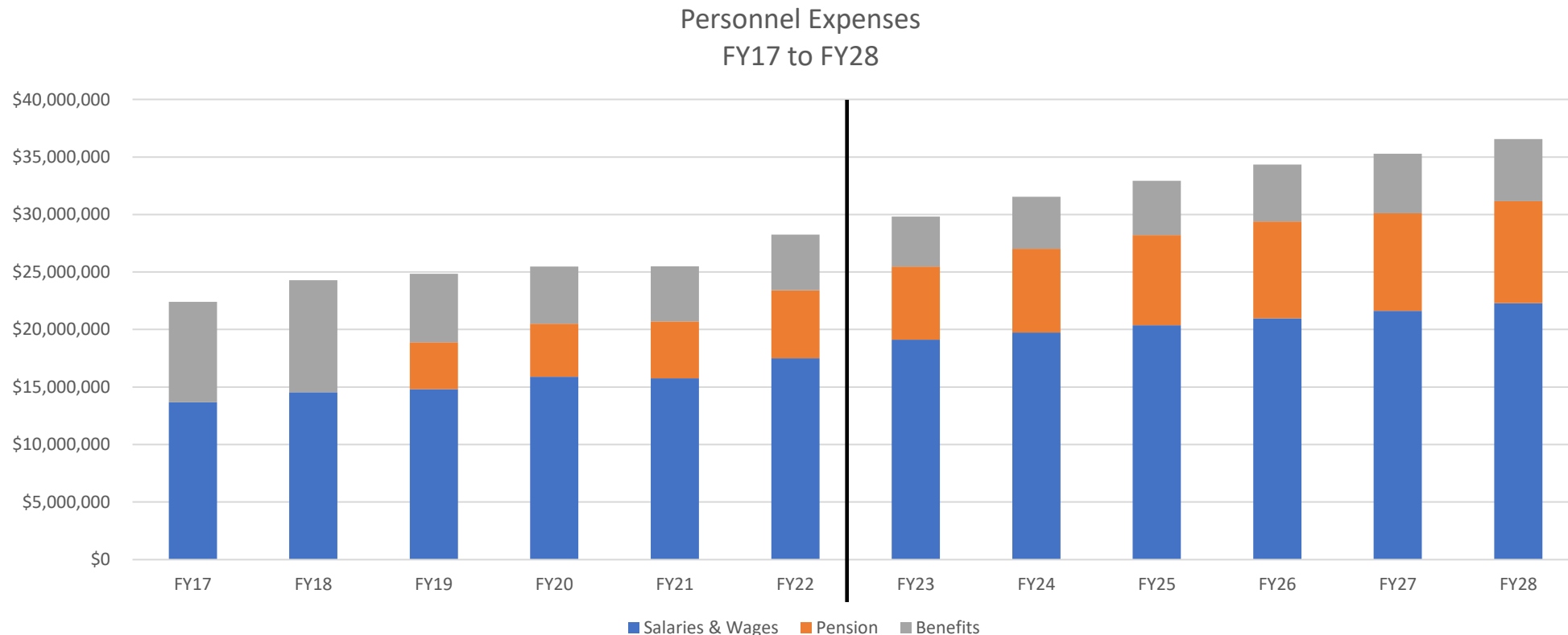
General Fund expenses grew 4.7%/year between FY17 and FY22



Personnel Costs

64.6%

- Salaries grew 3.6% through FY21 and is projected to grow 5.1% per year through FY28. This is based on an average salary growth per year of 3.23% and an increase in requested positions in FY23
- Pensions are expected to increase 8.7% per year



Services & Supplies

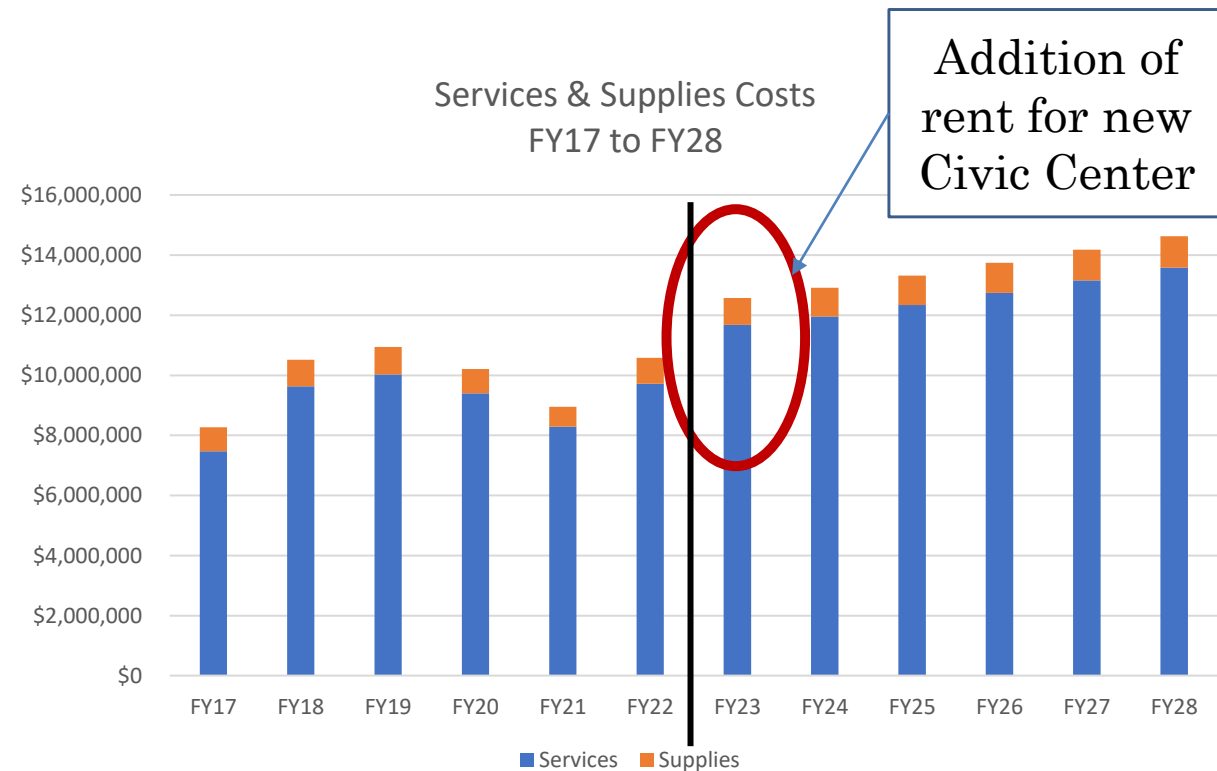
22.3%

- Services are volatile, but are expected to grow a consistent 5.7% through FY28
- Supplies are a smaller portion of the total, but are forecast to grow double by 3.3% per year

Mono County

FY22 Services & Supplies

Category	Expense	% of Total
Contracted Services	\$3,210,861	33.0%
Insurance	\$1,477,327	15.2%
Maintenance & Repair	\$1,073,229	11.0%
Technology	\$965,063	9.9%
MOE	\$723,132	7.4%
General Supplies	\$688,301	7.1%
Travel & Training	\$353,819	3.6%
Fuel	\$296,981	3.1%
Utilities	\$571,004	5.9%
Communications	\$256,834	2.6%
Rents & Leases	\$55,300	0.6%
Uniform Allowance	\$47,875	0.5%
Total	\$9,719,726	100.0%

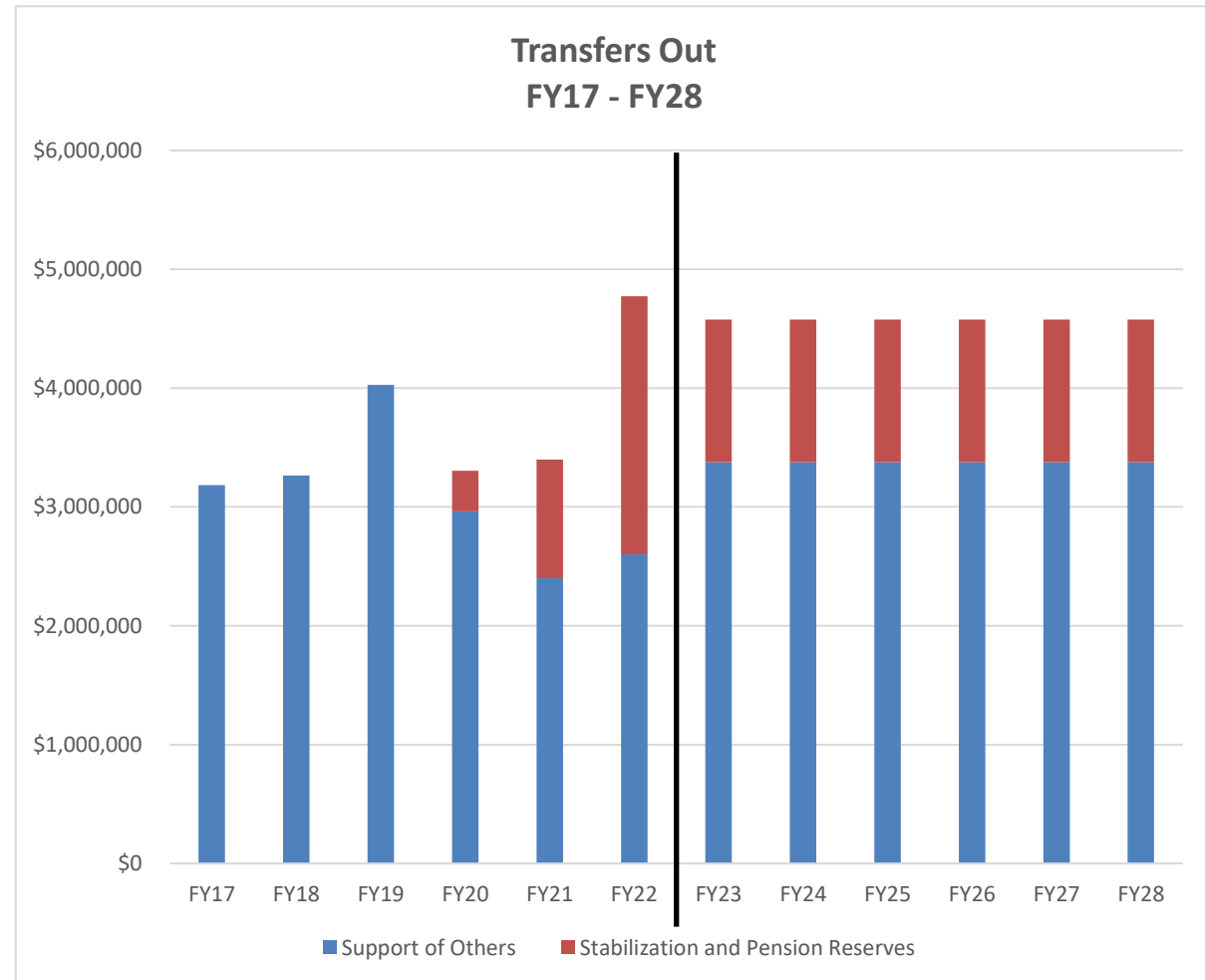


Transfers Out

10.9%

- Transfers out are generally stable, with periodic spikes – FY22 Economic Stabilization fund
- Most other transfers are for the support of programs outside the General Fund. This support is expected to continue
- The FY23 budget request includes \$1.5 million for CARB compliance of the Public Works diesel fleet*
- **Pension stabilization funds are included in FY23 and beyond**

**Staff is actively seeking options to finance the CARB funding*

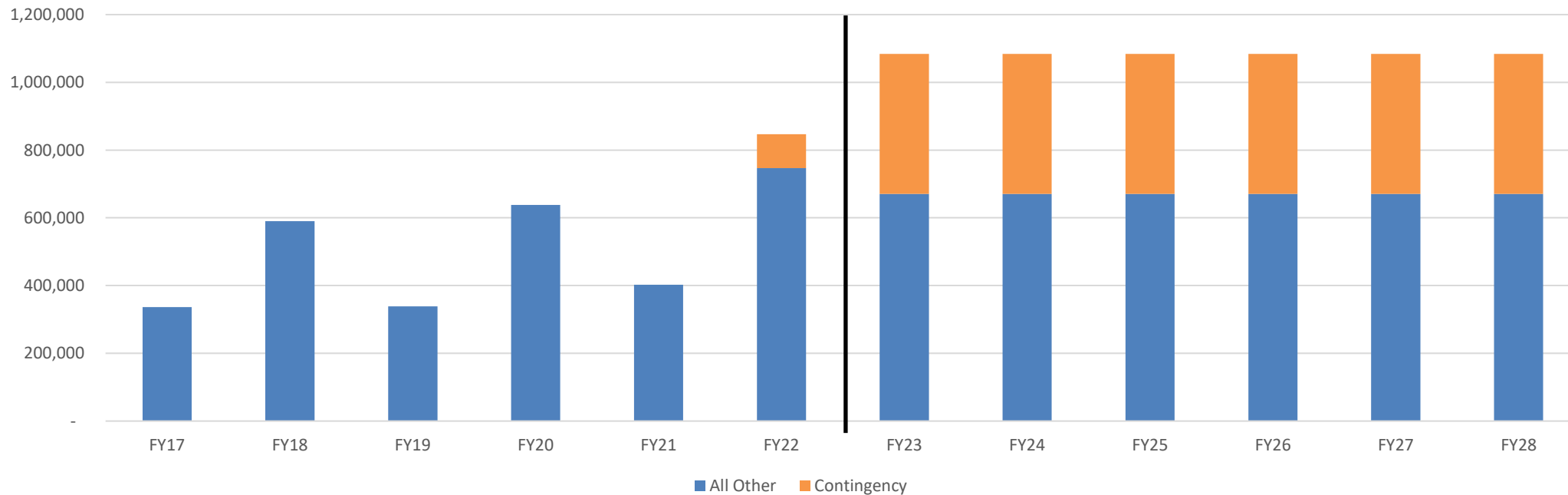


Other Expenses

1.9%

- Other expenses are primarily for support of outside agencies; however, a contingency amount was added in FY22 and increases prospectively in FY23 and beyond
- Typically, carryover fund balance is used for a contingency

Other Expenses
FY17 to FY28

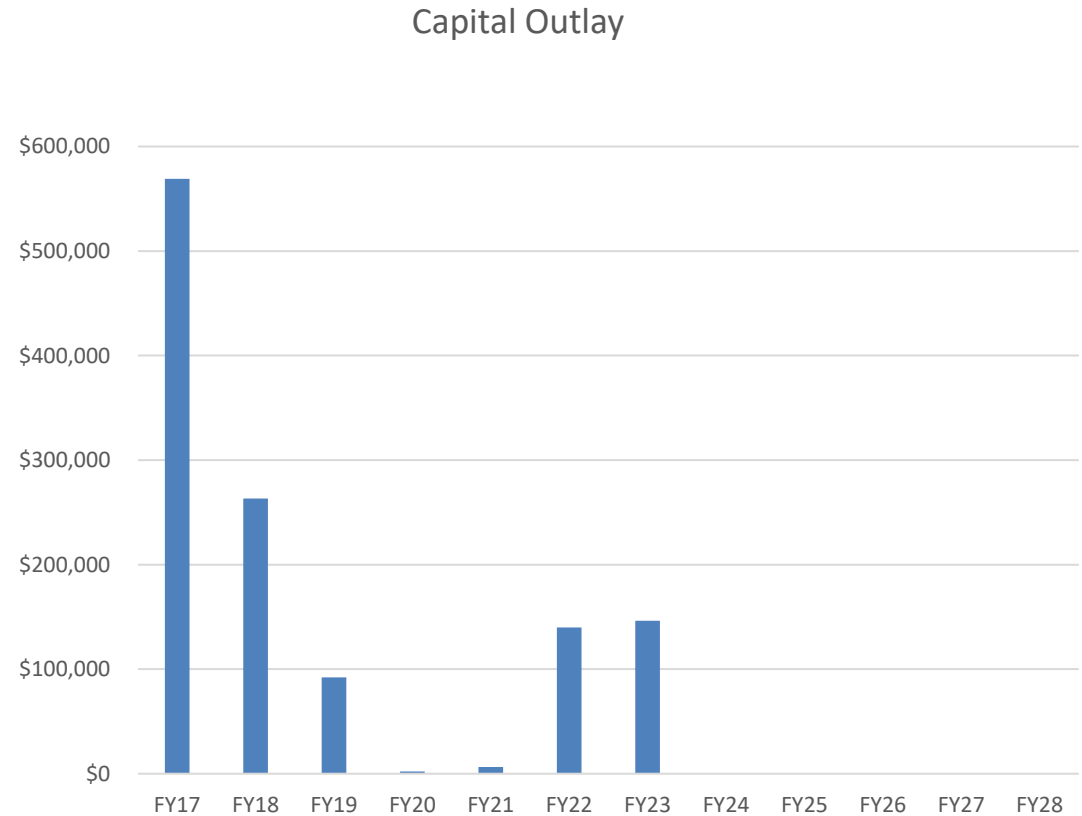


Capital

0.3%

- The County has limited investment from the General Fund in capital projects
- Additional investment will be needed to maintain County facilities, roads, and other infrastructure
- Investments in the diesel engine fleet to meet CARB requirements and the County's radio system are two major expenditures that could require significant investment

The County may need to dedicate regular funding to maintain facilities. Capital workshop is planned for November of 2022

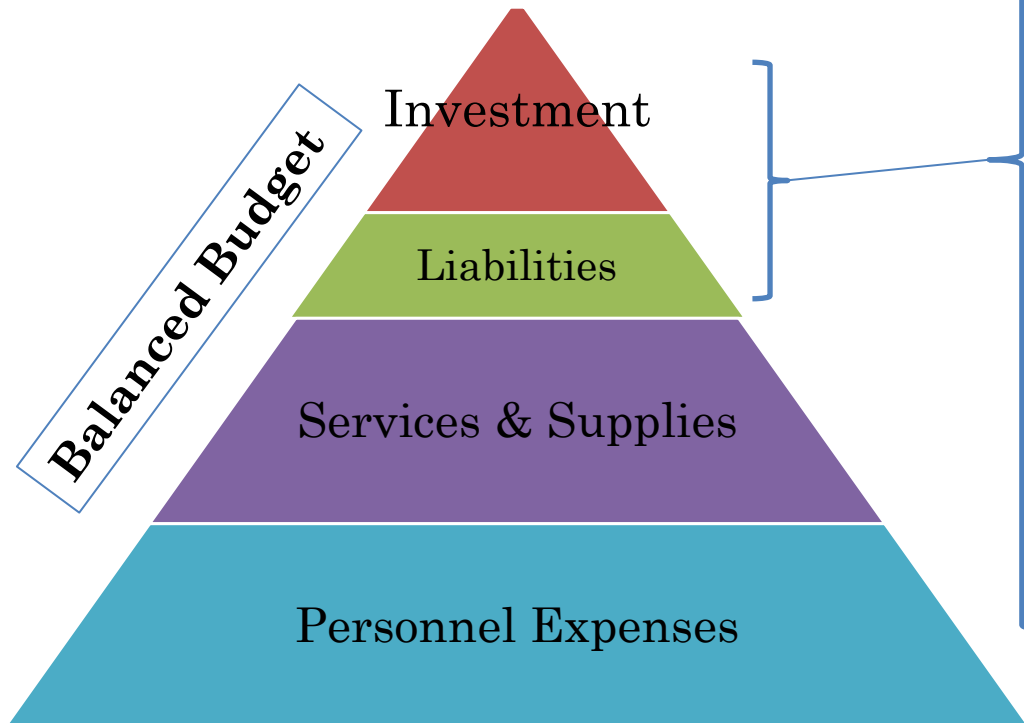


Preliminary Forecast Alternatives

Need to lock in FY23 expense budget

What a Balanced Budget Is

- **Balance** means the ability to fund all agency needs over time



Deferred Maintenance

- Streets & Buildings
- Parks & Playgrounds
- Technology



Retiree Benefits

- Buffer pension increases
- Retiree Payoffs



Community Investments

- Pools/Recreation/Youth Programs
- Community Centers/Libraries

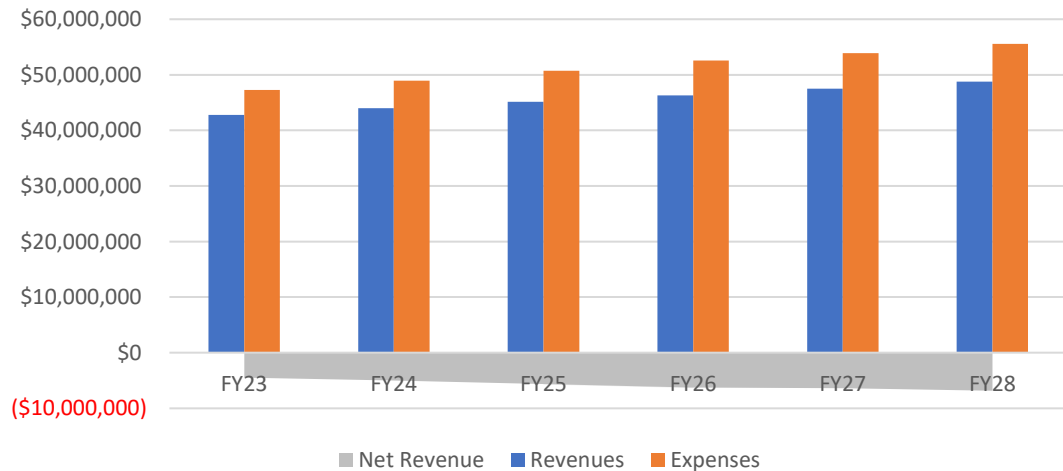
Preliminary Forecasts

- The County will need to re-think expenditures in FY23 and beyond to maintain positive net revenue and make needed investments

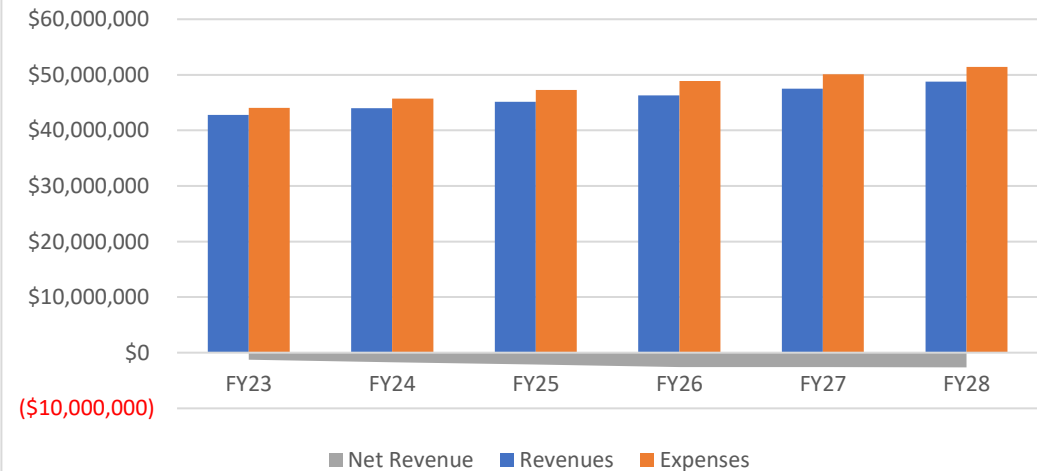
The fully-loaded departmental requests cannot be supported by the current revenue forecast

A roll-over of expenditure limits at FY22 levels will still lead to a negative net revenue

**Requested General Fund Budget Forecast
Mono County FY23-FY28**



**Rollover General Fund Budget Forecast -
Mono County FY23-FY28**



Issues to Watch

1. **The Economy** – inflation, recession, regional demand for services
2. **Reduction of Excess ERAF**– Funds from ERAF property taxes exceeding school funding needs. Could erode over time and should be focused on limited-term revenues
3. **Ambulance Fees** – Impacted by Medicare/Medical reimbursement rates. Increasing impact on General Fund
4. **Continued Economic Development** – Focus on new revenue-generating/revenue supporting development

Mono County Long-Term Financial Plan

Forecast Growth Assumptions

DRAFT

June 2022

FY23 – FY28

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INTRODUCTION

The purpose of the long-term forecast is to provide a reasonable look ahead at the County’s General Fund budget. This look-ahead can then be used by the Board and executive staff to underpin discussions on the County’s use of limited economic resources. The forecast is not a prediction of the future but does provide a reasonable look ahead at what revenue growth may be, and what expense growth is likely to be. The forecast is also used to highlight what may not be in the budget. For example, the County has limited funding for capital projects. This is flagged as an area that requires more analysis and may have impacts on future costs.¹

The long-term budget forecast model for Mono County is driven by the growth assumptions used to forecast future change in revenues and expenses. These assumptions are provided for a Baseline forecast and then may be modified to stress-test the model assumptions through the model’s initiative module. This memo lays out the assumptions for the budget forecast. A Baseline budget forecast is completed first with subsequent budget alternatives, or initiatives, to stress the budget or to test changes to Baseline revenues or expenditures following. This memo lays out the growth assumptions used in the forecast model.

Baseline Forecast

The Baseline forecast is based on the assumption that the current budget direction for the County remain intact in coming years. In practical terms that means no major changes in current budgeting practices or service levels. This includes no added revenues or actions by the Board that would alter the current structure of the budget. Contracted expense growth (e.g., labor contracts and pension costs) are forecast based on current contracts or expected contract changes. This also implies no major changes in economic conditions. Changes in these factors will be modeled in budget alternatives. This will allow the budget to be stressed based on differing assumptions about the future.

The Pandemic

The ongoing pandemic is not showing major impacts in the County’s revenue streams. The biggest impact has been in transient occupancy taxes; however, these revenues have rebounded to pre-pandemic levels. No explicit impacts from the pandemic are reflected in the revenue forecast.

Economic Disruption

World issues with the supply chain, war in Ukraine, lingering issues from the pandemic broadly, and other factors have led to the highest inflation in 40 years, record gas prices, and other factors roiling the economy that could lead to a recession. It is unclear how this disruption will impact the County’s revenues or expenses and such disruption is not reflected in the Baseline revenue forecast. Again, alternative forecast assumptions can be made to understand how the County should prepare for economic disruptions.

Growth Assumptions

The growth assumptions for Baseline revenues and expenses are provided in this technical report. These assumptions are complicated by the expected short-term impacts (one to three years) of the

¹ The County is developing a capital plan workshop for November of 2022.

ongoing pandemic and related recession, as discussed above. The growth assumptions assume an end to the pandemic and a return to “normalcy” in FY23.

The sections below detail the Baseline model assumptions for both revenues and expenses.

Initiatives

In addition to the Baseline model, the forecast will include a number of alternative forecast assumptions that can be turned on or off to stress-test the model and to anticipate budget changes (positive or negative) based on different future County actions or economic outcomes. The various initiatives can be run alone or matched with other initiatives to create different forecast model runs. Initiatives can be added to address financial issues as they arise during the year.

A description of the initiative module, process, and initial initiatives loaded into the model will also be provided in this technical memorandum. Once the County has adjusted expenses to provide budget where revenues exceed expenses for the coming fiscal year. The full budget forecast with initiatives will be completed at that time, targeted for August of 2022.

GROWTH ASSUMPTIONS

The of growth assumptions provided an overview of the Baseline model’ underlying assumptions. The actual growth rates applied are shown in the Budget Model provided to the County by RBC. This technical memorandum is designed to be used in conjunction with the model to understand how growth are assumed and applied. This allows the County to both check the model assumptions as well as make changes to underlying assumptions, if desired.

Growth rates are provided in two different tabs in the model:

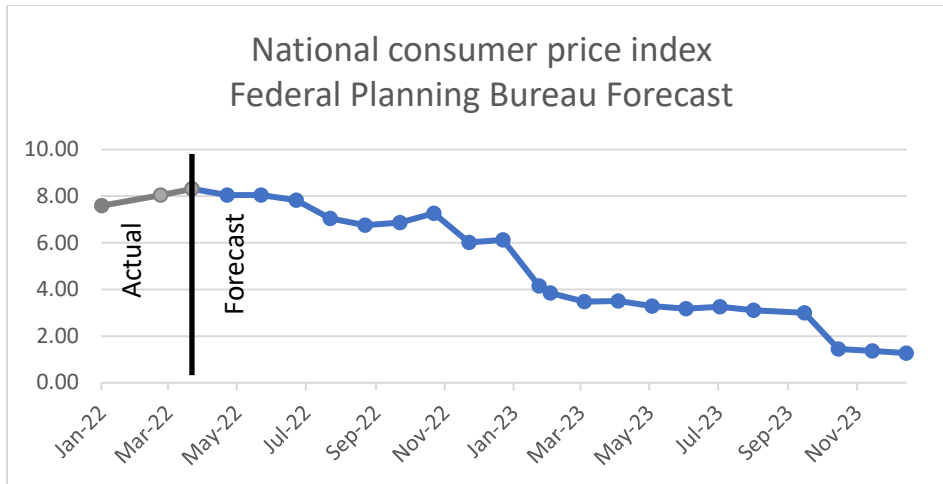
- “Exp Growth Rates” tab for expenses
- “Rev Growth Rates” tab for revenues

The actual growth rate applied to any one budget line item is set in Row X of both of these tabs. This column links back to the specific line items on the growth rate tabs. Growth rates can be added or changed in these tabs; however, any changes will affect the Baseline Budget Forecast. Alternative, or “what if,” changes are made in the initiative module and do not impact the Baseline forecast.

General Growth Rates

CPI

The inflation rate over the last year is the highest in 40 years, with annual CPI growth higher than 8 percent. While this puts a strain on commodities purchased by the County (e.g., fuel and other goods), this inflation is not expected to remain at this level. Two forecasts (one by the Federal Planning Bureau (FPB) and one by the Philadelphia Federal Reserve Bank- (“Philly Fed”) each predict a normalization in inflation over the next year that will remain higher than the last five years CPI levels.



The FPB forecast above shows an expected month-by-month forecast through December of 2023. The remaining 2022 forecast shows an average 7% inflation rate, while the 2023 average inflation will drop to 2.9% over the year. The Philly Fed survey of forecasters provides a one-year and 10-year forecast. The forecast through FY26 is 2.7% and FY27 on drops to 2.5%. This is higher than rates of inflation in the last 20 years.

The model includes two CPI rates, one for goods purchased on a real-time basis (e.g., fuel) which is closer to the FPB, and one for longer-term inflation growth that is in line with the Philly Fed forecast. This shows up as “high-inflation” and just “CPI” in the forecast growth rate assumptions.

“High inflation” is set at 20% over the expected inflation rate. High CPI is used for revenues or expenses that may be pushed beyond normal inflationary factors.

“CPI” is set at 2.7% in FY24-FY26 and 2.5% thereafter. High CPI is set at 20% higher than CPI. How inflation will track and change over the next year is not known and will need to be tracked by the County for inflationary impacts.

One-Time

Revenues or expenses that are incurred in FY21 but do not continue are assigned a one-time “growth rate” that discontinues the cost/revenue in subsequent years.

Flat

No growth

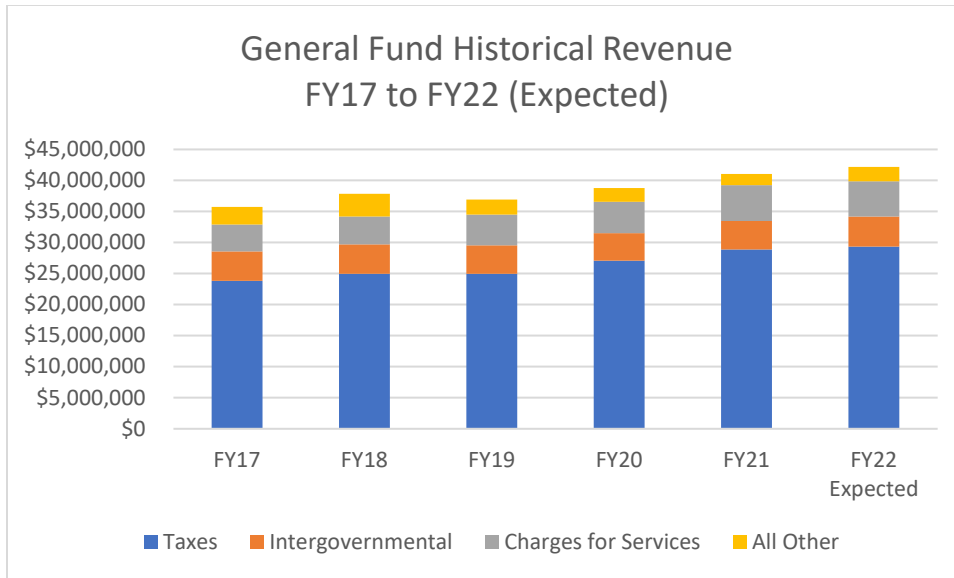
Direct Input

Although not generally recommended, direct input into the revenue or expense engine may be needed. If this is done, the direct input goes into columns AI – AR. Selecting the “direct input” growth rate is a way to keep track of where this direct input has occurred.

Revenue

The County receives most of its General Fund revenue from: taxes, fees and charges, intergovernmental, and all other. The chart below provides revenue by source between FY17 and the FY22 budget.

Taxes grew 4.3% per year, compounded from FY17 through FY22, primarily led by property taxes.



It is a difficult time to project revenues for a government entity. The limitations of the pandemic and the recession attendant to the pandemic make the future uncertain. The following revenue projections are made for the Baseline forecast. Alternative growth projections will be made as initiatives to test the resiliency of the County’s budget to change.

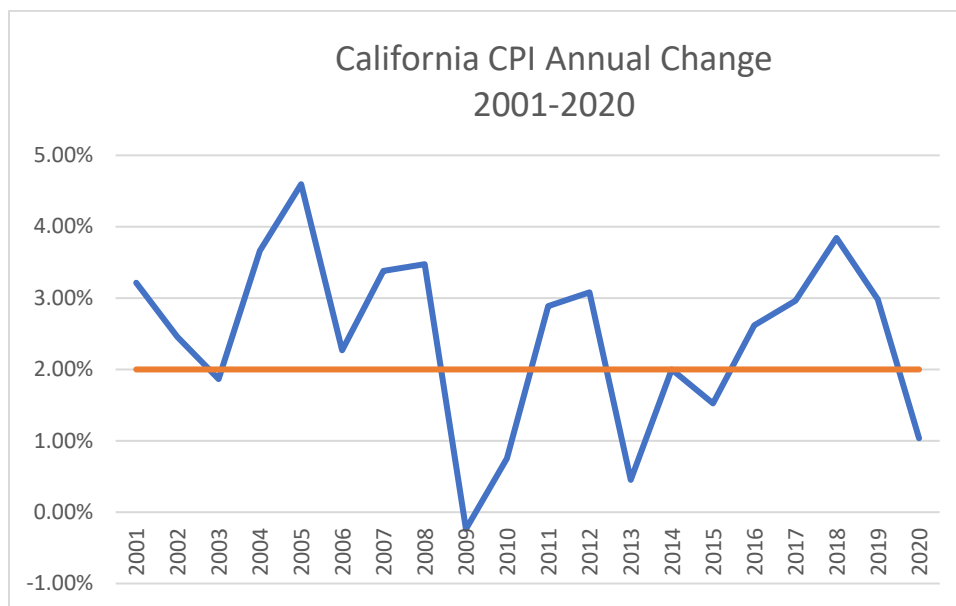
Revenue Growth Rates					
Name	FY24	FY25	FY26	FY27	FY28
Flat	0.00%	0.00%	0.00%	0.00%	0.00%
CAGR to FY23	n/a	n/a	n/a	n/a	n/a
Direct Input					
CPI	2.70%	2.70%	2.70%	2.50%	2.50%
High-CPI	3.24%	3.24%	3.24%	3.00%	3.00%
Other Property Tax	3.00%	3.00%	3.00%	3.00%	3.00%
Base Property Tax	3.50%	3.00%	3.00%	3.00%	3.00%
Sales Tax	3.00%	2.50%	2.50%	2.50%	2.50%
TOT	2.70%	2.70%	2.70%	2.50%	2.50%
Franchise Fees	2.50%	2.50%	2.50%	2.50%	2.50%
Vehicle Code Fines	2.00%	2.00%	2.00%	2.00%	2.00%
Court fines	10.00%	2.00%	2.00%	2.00%	2.00%
Intergovernmental	1.50%	1.50%	1.50%	1.50%	1.50%
Charges for Service	4.00%	4.00%	4.00%	4.00%	4.00%
One-time Revenue	-100.00%	0.00%	0.00%	0.00%	0.00%
Property Transfer Tax	-25.00%	2.00%	2.00%	2.00%	2.00%
Interest	10.00%	2.70%	2.70%	2.50%	2.50%

The growth rates are summarized in the table above. One of these rates is applied to each revenue included in the City budget at the accounting object-code level. Following is a discussion of each major revenue growth amount.

Base Property Tax

Property tax growth in the County is dependent on three major factors:

1. **Growth in the California consumer price index**—actual growth rate as of October, not to exceed 2%. The amount of the CPI is applied to all existing assessed value in the County. This index has been below 2% six time in the last 20 years and will be **2.0%² for the 2022-2023 assessment year**. This will limit the overall growth for the County’s property tax from last year and will put more pressure on re-sale and new development properties to increase property taxes.



2. **Turnover of properties and the amount of value growth since previous sales.** While turnover data is not readily available, according to Zillow data, average sale prices for Mono County homes have increased an average of 8.0% per year over the last five years. The impact on property taxes is dependent on how many properties sell and what the previous assessed value was on those properties
3. **Addition of new development adding value to the County’s property tax roles.** Very few active development projects are expected within the County’s unincorporated area and should not have a major impact on property tax growth.

² The California CPI will be above 5% for the most recent year ended October 2021; therefore, the base AV will increase by the 2% Prop. 13 max.

Base property taxes have grown at a compound annual growth rate (CAGR) of 3.8% per year from FY17 through FY22. Property taxes from all sources have grown by a compounded average of 3.5% per year since FY17.

Secured property taxes are expected to grow by based on the following factors:

1. Continued base property tax growth of 2% per year
2. Property turn-over and new development 1.5% per year in FY24 and 1% thereafter

This is a conservative forecast that assumes some cooling in the real estate market.

Other Property Taxes

In addition to the base property tax, the County receives revenue from property tax delinquencies, penalties, and transfer taxes. Revenues from these sources vary year-to-year but grew by 5.6% per year from FY17-FY23. The 10-year growth rate has been 2.77%. The forecast assumes an ongoing 3.0% per year growth. Property Transfer taxes spiked in FY21 and are projected to return to historical levels in FY22 and beyond.

Excess ERAF³

A shift in property taxes from local governments to schools in the early 1990s resulted in a now permanent reallocation of property taxes throughout the State. Because schools are funded by property taxes, with additional funding provided by the State, school districts in counties that produce more school property tax revenue that needed create an “excess” in ERAF revenues. These revenues are then returned to local governments. Mono County has consistently received Excess ERAF payments over the last several years. The FY22 payment is \$1.2 Million. The forecast discounts this amount to \$1 Million but does not inflate it in the out years.

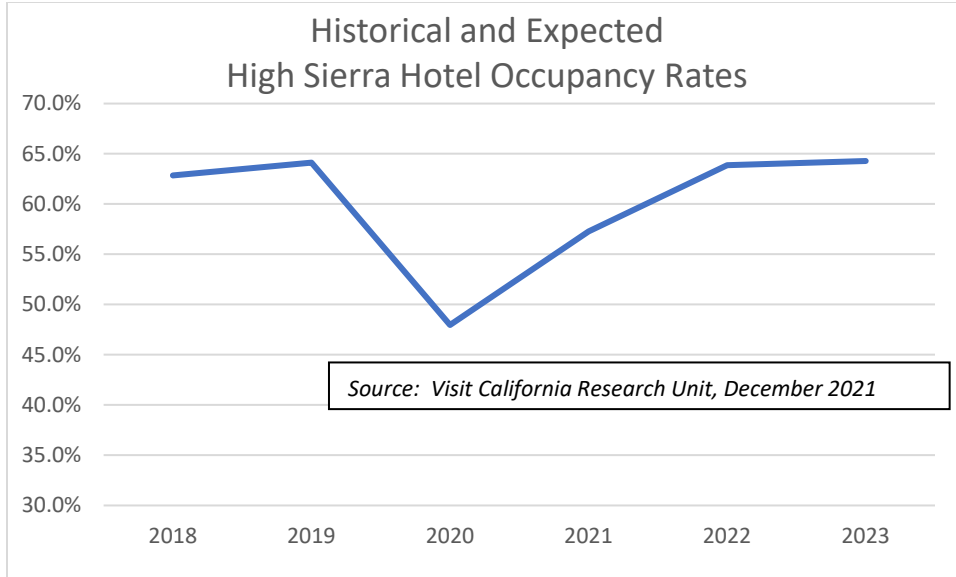
Because these revenues are unpredictable, the County should consider dedicating these revenues to one-time expenses to limit the budget impact if they dry up.

Transient Occupancy Tax

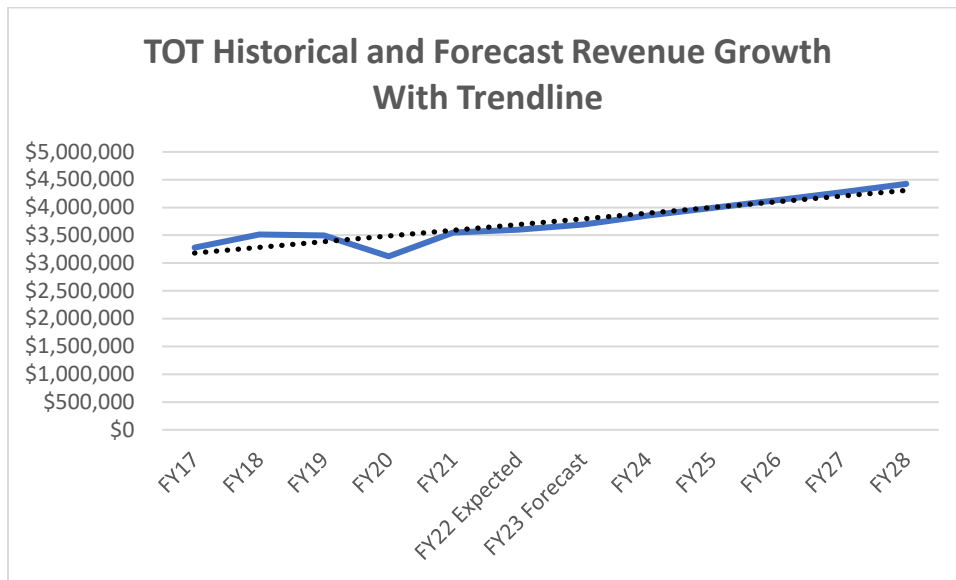
The County’s Transient Occupancy Tax (TOT) is set at 12% of room rates. This is then divided to the General Fund (9%), paramedic program (2%), and other non-General Fund programs (1%). The County room tax is a small portion of the overall budget, but dropped by 11.4% in first year of the pandemic. The budget was expected to drop further in FY21; however, the TOT recovered with a strong fourth quarter to exceed FY20 levels at \$3.5 million. Prior to FY20, the TOT grew at an annual compound rate of 6.6% per year (FY13 – FY19).

Hotel room occupancy is forecast by Visit California. As of December 2021, Visit California forecasts a return to pre-pandemic room occupancy for the High Sierra by 2023. The model also shows this recovery after leveling off post FY23.

³ The Education Revenue Augmentation Fund, or “ERAF,” was a shift of property tax from local government to schools.



The growth in TOT revenues is expected to continue growing at rates just below CPI. The growth trend is lower than the compound annual growth rate from FY13 through FY22 pandemic revenue. Because this revenue can be volatile, the growth will need to be reviewed in future forecasts.



Sales Tax

Sales tax is a small part of the County’s revenues and has been flat even before the pandemic. As with other travel-based revenues, sales taxes are expected to continue declining in FY21 and then rebound by FY22. Post FY22, sales taxes are projected to grow at a slightly lower rate than CPI.

Intergovernmental

Intergovernmental revenues are driven by Federal payment-in-lieu-of-taxes (PILOTs), comprising two-thirds of federal revenue, and various other grants—led by victim/witness grants and the tobacco settlement. State grants comprise most of the remaining intergovernmental revenue. Rural law enforcement assistance and Prop. 172 sales taxes are the biggest revenue sources.

The growth in these revenues has been slightly negative over the last five years. Most of these revenues are held flat to FY22 levels, with Prop. 172 revenues growing with sales taxes.

Charges for Service

Charges for service are spread throughout the organization and are generated by most departments. “Professional services fees” – internal services provided by the General Fund to other departments—are the largest revenue in this category, followed by ambulance fees, law enforcement fees and IT contracts. Fee revenues have been generally flat; however, future fees are expected to increase just less than inflation, at 1.8% per year. This is a blending of fees that are forecast to grow 2.5% and those that will remain flat. The “charges for service” growth category is not uniformly applied to this broad group of revenues and is used for revenues expected to exceed CPI growth.

Licenses and Permits

Franchise fees, building permits, and planning permits comprise most of the revenue in this category. Recent revenue has been uneven. Future revenue is assumed to grow with CPI.

Fines and Penalties

These revenues are dominated by: 1) court fines and 2) vehicle code fines. Court fines remained stable through the pandemic, with vehicle fines dipping in FY21, but bouncing back in FY22. Future growth is at CPI.

Transfers In

The County has very few operating transfers into the General Fund. The two that remain in the forecast are for Court Security—offset by expenses—and Probation Services which are expected to reach \$244,000 per year. Court security is forecast to grow with high inflation to match expected increases in personnel costs. No growth rate is applied to probation service transfers.

Expenses

The County expenses are less impacted by the pandemic and less subject to significant fluctuations. This is positive from a projection standpoint, but less so from a net revenue standpoint during tumultuous economic times. The following are the Baseline expense assumptions used in the budget forecast model. The general expense growth assumptions are shown in the table below.

Expenditure Growth Rates					
Name	FY24	FY25	FY26	FY27	FY28
Flat	0.00%	0.00%	0.00%	0.00%	0.00%
CAGR to Current FY Budget	n/a	n/a	n/a	n/a	n/a
CPI	2.70%	2.70%	2.70%	2.50%	2.50%
High CPI	3.24%	3.24%	3.24%	3.00%	3.00%
One-time	-100.00%	0.00%	0.00%	0.00%	0.00%
Health Premiums	4.00%	4.90%	4.90%	4.90%	4.90%
Retiree Health	-35.00%	3.75%	3.75%	3.75%	3.75%
Salaries					
Public Safety	3.50%	3.00%	3.00%	3.00%	3.00%
Paramedic	4.00%	3.50%	3.50%	3.50%	3.50%
All other	3.00%	3.00%	3.00%	3.00%	3.00%
CalPERS Misc	10.14%	6.22%	6.05%	-2.46%	4.09%
CalPERS Safety	14.16%	7.55%	6.85%	4.24%	3.83%
Transfers Out					
Finance Contracts	2.00%	2.00%	2.00%	2.00%	2.00%
Contract Services	2.50%	2.50%	2.50%	2.50%	2.50%
Direct Input					
Software Subscriptions	0.00%	2.00%	2.00%	2.00%	2.00%
Services	4.00%	4.00%	4.00%	4.00%	4.00%

Salaries

The County is in the process of negotiating several labor agreements, with more to cover over the next year. The salary growth is based on what has been negotiated and assumes that future labor contracts will remain consistent with this growth. Increases in salary also have commensurate increases in the CalPERS normal cost expenses and will drive up future unfunded pension liabilities. Personnel costs are nearly two-thirds of total General Fund expenses making this the major driver of annual costs in the County.

The salary growth is applied to salary and wages in the model in three categories—public safety, paramedics, and all other. These categories are based on the general grouping of employees in broad labor pools.

Salary growth is the sum of the weighted average MOU increase—based on actual salary data from FY22—plus a 1% base growth in salary based on an average overall growth as employees move through step increases.

Retirement

Mono County is in the California Public Employees Retirement System (CalPERS). CalPERS charges the County a “normal cost”—which is the cost of retirement for current employees—based on a percent of salary. CalPERS charges an unfunded accrued liability (UAL)—the result of past low normal cost charges or lower investment returns—as a set dollar amount. The County calculates an allocation of these costs for each employee; however, the accounting system lumps the normal cost and UAL together.

For modeling purposes, a blended growth rate is calculated for both Miscellaneous employees and Safety employees based on the following formulas.

Safety

There are five CalPERS groups for Safety in the County: Sheriff first tier, Sheriff second tier, Sheriff PEPRA⁴, County Peace Officer, and County Peace Officer PEPRA. The normal cost for these safety groupings is a weighted average of the normal cost for all of these groups based on the normal cost rate and the CalPERS assumed salary cost for each group from the July 2021 actuarial analysis. This weighted average is used in the forecast model.

The weighted normal cost is multiplied by the sum of salaries and holiday pay for the County “function codes” 21, 22, and 23—covering the Sheriff office and public safety. This is not a perfect calculation, as not all employees in those codes are in the Safety pension group, but it is a close approximation.

The result of this calculation is then added to the Safety UAL to get total cost growth over the forecast period. The growth of this total dollar amount is then applied to the retirement costs for the same function codes. This rate adjusts with the Baseline salary cost adjustment.

Miscellaneous

The Miscellaneous cost is calculated in the same manner as for Safety—using the function codes excluding 21-23 and using the normal cost and UAL from the single CalPERS Miscellaneous actuarial study from July 2020.

The growth rates used for each category is included in the growth rate table above. These include adjustments for salary growth in the Baseline model. Note the PERS normal costs are decreasing through the forecast period; however, actual pension costs increase as salaries are rising.

⁴ PEPRA is the Public Employees Pension Reform Act which took effect in January of 2013.

Actuarial Year 2020

CalPERS Rates

	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Normal Cost							
Miscellaneous	10.710%	10.360%	10.100%	9.900%	9.600%	9.400%	9.200%
% Change		-3.268%	-2.510%	-1.980%	-3.030%	-2.083%	-2.128%
Salary	\$2,168,790	\$2,235,191	\$2,302,943	\$2,372,751	\$2,444,679	\$2,518,791	\$2,569,166
	\$232,277	\$231,566	\$232,597	\$234,902	\$234,689	\$236,766	\$236,363
Safety	18.777%	21.135%	21.173%	21.201%	21.201%	21.201%	21.201%
% Change		12.556%	0.178%	0.134%	0.000%	0.000%	0.000%
Salary	\$276,520	\$286,198	\$294,784	\$303,628	\$312,737	\$322,119	\$328,561
	\$51,923	\$60,488	\$62,414	\$64,373	\$66,304	\$68,293	\$69,659
UAL							
Miscellaneous	\$ 1,678,720	\$ 1,873,182	\$ 2,003,000	\$ 2,136,000	\$ 2,078,000	\$ 2,170,500	\$ 1,913,500
% Change		11.584%	6.930%	6.640%	-2.715%	4.451%	-11.841%
Safety	\$1,427,599	\$1,628,526	\$1,754,100	\$1,876,600	\$1,957,000	\$2,032,500	\$2,083,600
% Change		14.074%	7.711%	6.984%	4.284%	3.858%	2.514%
	\$3,106,319	\$ 3,501,708	\$3,757,100	\$4,012,600	\$4,035,000	\$4,203,000	\$3,997,100

The County has established a Pension Rate Stabilization Trust (PRST) to help defer increasing pension costs in the future. The funding for this trust is just beginning to occur and it will be several years before enough funding has accumulated to offset pension costs from interest earnings from the trust. The funding for the trust is coded at “transfers out.”

Health Benefits

Health benefits are in two locations in the County’s budget: 1) as health premiums, and 2) as retiree health benefits (“OPEB”).

Insurance Premiums

Health insurance is difficult to predict; however, there is significant increase over time relative to wages or CPI. For the Baseline forecast, health premiums are forecast to increase 4.0% in FY22 (consistent with Kaiser Foundation 2020 cost increases) and 4.9% thereafter.

OPEB

Retiree health (AKA, “Other Post Retirement Benefits (OPEB)) have been discontinued and the legacy retiree health liabilities have been fully funded. The funding used for these expenses is being transferred to the PRST.

Services

This is a very broad category and covers all County General Fund departments. This has been a high-growing category of expense for the County, at 4.1% per year since FY17.

Services is forecast to increase by around 3.3% per year based on various growth rates applied across a range of services provided.

Supplies

Supplies cover most departments in the County. This biggest expense is for jails, comprising 36% of the “supplies” category. The jail food supplies grow at the five-year average growth of 4.7% per year. The remaining supplies grow at either CPI growth or remain flat. Overall, supplies grow at 2.4% per year.

Capital

No General Fund capital is included in the model beyond FY23. Historically, capital funding has been limited and is based more on short-term need than a long-term capital funding plan.

Transfers Out

The heart of transfers out are for support of community programming and grants, support of other County non-General Fund programs, road SB1 maintenance of effort, and sometimes transfers to reserves. Transfers are not escalated in the model for the forecast years.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Behavioral Health

TIME REQUIRED 15 minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

Amanda Greenberg, Program
Manager

SUBJECT Sub-Grant Agreement with the Mono
County Office of Education for Mental
Health School Services Act (MHSSA)
Grant Activities

AGENDA DESCRIPTION:

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

Sub-grant agreement with Mono County Office of Education for grant funds awarded to Mono County for the provision of school-based mental health services.

RECOMMENDED ACTION:

Approve and authorize Behavioral Health Director to sign sub-grant agreement with the Mono County Office of Education for grant funds awarded to Mono County for the provision of Mental Health School Services Act Grant Activities for the period of June 21, 2022 to June 30, 2026 and a not-to-exceed amount of \$2,500,000.

FISCAL IMPACT:

This grant will add \$2,500,000 in funding for school programming throughout the county over the life of the grant. The majority of new staff will be hired through MCOE and some MCBH staff will be re-assigned to this program; their staff time will be covered by this grant. The amount of funding kept by MCBH and the amount passed through to MCOE will be finalized during the grant's planning period. Grant funding per year ranges from \$609,000 and \$626,000.

CONTACT NAME: Amanda Greenberg

PHONE/EMAIL: 760-924-1754 / agreenberg@mono.ca.gov

SEND COPIES TO:

agreenberg@mono.ca.gov

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
MCBH-MCOE Sub-Grant Agreement: MHSSA Grant

[Exhibit 1a: COMMISSION GRANT TO MONO COUNTY # 21MHSOAC054 STD 213](#)

[Exhibit 1b: COMMISSION GRANT TO MONO COUNTY # 21MHSOAC054 Exhibit](#)

[Exhibit 2: Mental Health Student Services Act RFA, Addendum 1](#)

[Exhibit 3: Data Collection Quarterly Report Calendar](#)

[Exhibit 4 - HIPAA BAA](#)

History

Time	Who	Approval
6/16/2022 1:20 PM	County Counsel	Yes
6/16/2022 12:25 PM	Finance	Yes
6/17/2022 11:47 AM	County Administrative Office	Yes



MONO COUNTY BEHAVIORAL HEALTH DEPARTMENT

COUNTY OF MONO

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

TO: Mono County Board of Supervisors

FROM: Amanda Greenberg, Mono County Behavioral Health, Program Manager

DATE: June 2, 2022

SUBJECT:

Sub-Grant Agreement between Behavioral Health Department and Mono County Office of Education for Mental Health School Services Act (MHSSA) Grant Activities

RECOMMENDED ACTION:

Approve and authorize Behavioral Health Director to sign sub-grant agreement with the Mono County Office of Education for grant funds awarded to Mono County for the provision of Mental Health School Services Act Grant Activities for the period of June 21, 2022 to June 30, 2026 and a not-to-exceed amount of \$2,500,000.

DISCUSSION:

In collaboration with Mono County Office of Education (MCOE), Mammoth Unified School District, and Eastern Sierra Unified School District, Mono County Behavioral Health (MCBH) applied for and was awarded a \$2,500,000 Mental Health School Services Act (MHSSA) grant to pay for school programming from spring 2022 to June 2026. This grant is offered through the Mental Health Services Oversight and Accountability Commission (MHSOAC) and is funded through the American Recovery Plan Act (ARPA). The Mono County Board of Supervisors (BOS) received a presentation on 12/21/21 that outlined this grant along with other projects of MCBH.

It is the goal of Mono County to use MHSSA funds to create a program that fosters strong partnerships and collaboration across school districts, the Office of Education, and the Behavioral Health Department to ensure that all students have access to the mental health and substance use disorder (SUD) services they need. The program that Mono County plans to implement will expand the existing services of North Star Counseling Center and will involve mental health and SUD counseling, groups, and other services for students throughout the county.

Though MCBH will serve as the contractor and fiscal intermediary, MCOE will serve as the lead agency for the grant, taking on many of the reporting and staffing responsibilities. This sub-grant agreement outlines the responsibilities of MCOE, including fiscal and reporting responsibilities. During the next three to four months, the two agencies will participate in a planning phase, during which additional responsibilities and the program budget will be finalized. The

documents produced during this planning phase will be approved by the MHSOAC and MCBH before implementation of the program begins.

FISCAL IMPACT:

This grant will add \$2,500,000 in funding for school programming throughout the county over the life of the grant. The majority of new staff will be hired through MCOE and some MCBH staff will be re-assigned to this program; their staff time will be covered by this grant. The amount of funding kept by MCBH and the amount passed through to MCOE will be finalized during the grant's planning period.

SUBMITTED BY:

Amanda Greenberg, Program Manager, Mono County Behavioral Health, Contact: 760.924.1754

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

INTRODUCTION

WHEREAS, the County of Mono (hereinafter referred to as “County”) has been awarded a grant of up to two million and five hundred thousand dollars (\$2,500,000) through the Mental Health Services Oversight & Accountability Commission (the “Commission” or MHSOAC) and pursuant to the Mental Health Student Services Act (MHSSA) for the purpose of providing mental health services in schools in partnership with schools and the County Board/Office of Education/Superintendent of Schools in Mono County.

WHEREAS, the purpose of this Sub-Grant Agreement is to set forth the terms of conditions of the County’s partnership with the Mono County Office of Education (the “Sub-Grantee”), through which Sub-Grantee will work with County’s Department of Behavioral Health (MCBH) to develop a program to provide the services and then to implement that program and provide the services, as outlined in the Grant.

TERMS AND CONDITIONS

1. SCOPE OF WORK

Sub-Grantee shall perform the tasks set forth in Attachment A, attached hereto and by reference incorporated herein.

All work will be performed in a manner consistent with the Grant Agreement between MSHOAC and Mono County (21MHSOAC054) (the “Grant”) and the requirements and standards established by applicable federal, state, and county laws, ordinances, and resolutions. Such laws, ordinances, regulations, and resolutions include, but are not limited to, those that are referred to in this Agreement and the Grant.

This Agreement is subject to and all work and services shall be performed in compliance with the following Exhibits which are attached hereto and incorporated by this reference, following the referenced Attachments, and incorporated by this reference. In the event of a conflict between the terms of an attached Exhibit and this Agreement, the terms of the Exhibit shall govern:

- Exhibit 1:** Commission Grant 21MHSOAC054
- Exhibit 2:** MHSSA RFA, dated December 6, 2021, including Appendix 1
- Exhibit 3:** Data Collection Quarterly Report Calendar
- Exhibit 4:** HIPAA Business Associate Agreement

2. TERM

The term of this Agreement shall be from April 1, 2022, to June 30, 2026, unless sooner terminated as provided below.

3. CONSIDERATION

A. Compensation. County shall pay Sub-Grantee in accordance with the Schedule of Fees (set forth as Attachment B) for the services and work described in Attachment A that are performed by Sub-Grantee.

B. Travel and Per Diem. Sub-Grantee will not be paid or reimbursed for travel expenses or per diem that Sub-Grantee incurs in providing services and work requested by County under this Agreement, unless otherwise provided for in Attachment B.

C. No Additional Consideration. Except as expressly provided in this Agreement, Sub-Grantee shall not be entitled to, nor receive, from County, any additional consideration, compensation, salary, wages, or other type of remuneration for services rendered under this Agreement. Specifically, Sub-Grantee shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

D. Limit upon amount payable under Agreement. The total sum of all payments made by County to Sub-Grantee for services and work performed under this Agreement shall not exceed \$2,500,000.00, - (hereinafter referred to as "Contract Limit"). County expressly reserves the right to deny any payment or reimbursement requested by Sub-Grantee for services or work performed that is in excess of the Contract Limit.

E. Billing and Payment. Sub-Grantee shall submit to County, on a monthly basis, an itemized statement of all services and work described in Attachment A, which were done at County's request. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. Alternatively, Sub-Grantee may submit a single request for payment corresponding to a single incident of service or work performed at County's request. All statements submitted in request for payment shall identify the date on which the services and work were performed and describe the nature of the services and work which were performed on each day. Invoicing shall be informative but concise regarding services and work performed during that billing period. Upon finding that Sub-Grantee has satisfactorily completed the work and performed the services as requested, County shall make payment to Sub-Grantee within 30 days of its receipt of the itemized statement. Should County determine the services or work have not been completed or performed as requested and/or should Sub-Grantee produce an incorrect statement, County shall withhold payment until the services and work are satisfactorily completed or performed and/or the statement is corrected and resubmitted.

F. Federal and State Taxes.

(1) Except as provided in subparagraph (2) below, County will not withhold any federal or state income taxes or social security from any payments made by County to Sub-Grantee under the terms and conditions of this Agreement.

(2) County shall withhold California state income taxes from payments made under this Agreement to non-California resident independent Sub-Grantees when it is anticipated that total annual payments to Sub-Grantee under this Agreement will exceed One Thousand Four Hundred Ninety-Nine dollars (\$1,499.00).

(3) Except as set forth above, County has no obligation to withhold any taxes or payments from sums paid by County to Sub-Grantee under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Sub-Grantee. County has no responsibility or liability for payment of Sub-Grantee's taxes or assessments.

(4) The total amounts paid by County to Sub-Grantee, and taxes withheld from payments to non-California residents, if any, will be reported annually to the Internal Revenue Service and the California State Franchise Tax Board.

4. WORK SCHEDULE

Sub-Grantee's obligation is to perform, in a timely manner, those services and work identified in Attachment A that are requested by County. It is understood by Sub-Grantee that the performance of these services and work will require a varied schedule. Sub-Grantee, in arranging its schedule, will coordinate with County to ensure that all services and work will be performed within the time frame set forth by County and in accordance with the Grant.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS

Any licenses, certificates, or permits required by the federal, state, county, or municipal governments, for Sub-Grantee to provide the services and work described in Attachment A must be procured by Sub-Grantee and be valid at the time Sub-Grantee enters into this Agreement. Further, during the term of this Agreement, Sub-Grantee must maintain such licenses, certificates, and permits in full force and effect. Licenses, certificates, and permits may include, but are not limited to, driver's licenses, professional licenses or certificates, and business licenses. Such licenses, certificates, and permits will be procured and maintained in force by Sub-Grantee at no expense to County. Sub-Grantee will provide County, upon execution of this Agreement, with evidence of current and valid licenses, certificates and permits that are required to perform the services identified in Attachment A. Where there is a dispute between Sub-Grantee and County as to what licenses, certificates, and permits are required to perform the services identified in Attachment A, County reserves the right to make such determinations for purposes of this Agreement.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ETC

Sub-Grantee shall provide such office space, supplies, equipment, vehicles, reference materials, support services and telephone service as is necessary for Sub-Grantee to provide the services identified in Attachment A to this Agreement. County is not obligated to reimburse or pay Sub-Grantee for any expense or cost incurred by Sub-Grantee in procuring or maintaining such items. Responsibility for the costs and expenses incurred by Sub-Grantee in providing and maintaining such items is the sole responsibility and obligation of Sub-Grantee.

7. COUNTY PROPERTY

A. Personal Property of County. Any personal property such as, but not limited to, protective or safety devices, badges, identification cards, keys, uniforms, vehicles, reference materials, furniture, appliances, etc. provided to Sub-Grantee by County pursuant to this Agreement is, and at the termination of this Agreement remains, the sole and exclusive property of County. Sub-Grantee will use reasonable care to protect, safeguard and maintain such items while they are in Sub-Grantee's possession. Sub-Grantee will be financially responsible for any loss or damage to such items, partial or total, that is the result of Sub-Grantee's negligence.

B. Products of Sub-Grantee's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, videotapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind that are created, produced, assembled, compiled by, or are the result, product, or manifestation of, Sub-Grantee's services or work under this Agreement are, and at the termination of this Agreement shall remain, the sole and exclusive property of County. At the termination of the Agreement, Sub-Grantee will convey possession and title to all such properties to County.

8. WORKERS' COMPENSATION

- Sub-Grantee shall provide Statutory Workers' Compensation insurance coverage and Employer's Liability coverage for not less than \$1 million (\$1,000,000.00) per occurrence for all employees engaged in services or operations under this Agreement. Any insurance policy limits in excess of the specified minimum limits and coverage shall be made available to County as an additional insured. The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of County for all work performed by Sub-Grantee, its employees, agents, and subcontractors.
- Sub-Grantee is exempt from obtaining Workers' Compensation insurance because Sub-Grantee has no employees. Sub-Grantee shall notify County and provide proof of Workers' Compensation insurance to County within 10 days if an employee is hired. Such Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of County for all work performed by Sub-Grantee, its employees, agents, and Sub-Grantees. Sub-Grantee agrees to defend and indemnify County in case of claims arising from Sub-Grantee's failure to provide Workers' Compensation insurance for employees, agents and subcontractors, as required by law.

9. INSURANCE

A. Sub-Grantee shall procure and maintain, during the entire term of this Agreement or, if work or services do not begin as of the effective date of this Agreement, commencing at such other time as may be authorized in writing by County's Risk Manager, the following insurance (as noted) against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work and/or services hereunder and the results of that work and/or services by Sub-Grantee, its agents, representatives, employees, or subcontractors. Any insurance policy limits in excess of the specified minimum limits and coverage shall be made available to County as an additional insured.

- General Liability. A policy of Comprehensive General Liability Insurance which covers all the work and services to be performed by Sub-Grantee under this Agreement, including operations, products and completed operations, property damage, bodily injury (including death) and personal and advertising injury. Such policy shall provide limits of not less than \$5,000,000.00 per claim or occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project or the general aggregate limit shall be twice the required occurrence limit.
- Automobile Liability Insurance. A policy of Comprehensive Automobile Insurance for bodily injury (including death) and property damage which provides total limits of not less than \$5,000,000.00 per claim or occurrence applicable to all owned, non-owned and hired vehicles.
- Educators Legal Liability Insurance. A policy of Educators Legal Liability coverage, appropriate to Sub-Grantee's profession in an amount of not less than \$5,000,000.00 per claim or occurrence. If coverage is written on a claims-made form then: (1) the "retro date" must be shown, and must be before the beginning of contract work; (2) insurance must be maintained and evidence of insurance must be provided for at least five years after completion of the contract work; and (3) if coverage is cancelled or non-renewed, and not replaced with another claims-made policy form with a "retro date" prior to the contract effective date, then Sub-Grantee must purchase "extended reporting" coverage for a minimum of five years after completion of contract work.

Professional Errors and Omissions Liability Insurance. If Sub-Grantee employs professional therapists or clinical supervisors to provide services under this Sub-Grant, then a policy of Professional Errors and Omissions Liability Insurance appropriate to Sub-Grantee's profession in an amount of not less than \$2,000,000.00 per claim or occurrence. If coverage is written on a claims-made form then: (1) the "retro date" must be shown, and must be before the beginning of contract work; (2) insurance must be maintained and evidence of insurance must be provided for at least five years after completion of the contract work; and (3) if coverage is cancelled or non-renewed, and not replaced with another claims-made policy form with a "retro date" prior to the contract effective date, then Sub-Grantee must purchase "extended reporting" coverage for a minimum of five years after completion of contract work.

B. Coverage and Provider Requirements. Insurance policies shall not exclude or except from coverage any of the services and work required to be performed by Sub-Grantee under this Agreement. The required polic(ies) of insurance shall be issued by an insurer authorized to sell such insurance by the State of California, and have at least a "Best's" policyholder's rating of "A" or "A+". Prior to commencing any work under this agreement, Sub-Grantee shall provide County: (1) a certificate of insurance evidencing the coverage required; (2) an additional insured endorsement for general liability applying to County, its agents, officers and employees made on ISO form CG 20 10 11 85, or providing equivalent coverage; and (3) a notice of cancellation or change of coverage endorsement indicating that the policy will not be modified, terminated, or canceled without thirty (30) days written notice to County.

C. Primary Coverage. For any claim made related to this Agreement or work and/or services performed or provided pursuant to this Agreement, Sub-Grantee's insurance coverage shall be primary insurance coverage at least as broad as ISO CG 20 01 04 13 as with respect to County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by County, its officers, officials, employees, or volunteers shall be excess of Sub-Grantee's insurance and shall not contribute with it.

D. Deductible, Self-Insured Retentions, and Excess Coverage. Any deductibles or self-insured retentions must be declared and approved by County. If possible, Sub-Grantee's insurer shall reduce or eliminate such deductibles or self-insured retentions with respect to County, its officials, officers, employees, and volunteers; or Sub-Grantee shall provide evidence satisfactory to County guaranteeing payment of losses and related investigations, claim administration, and defense expenses. Any insurance policy limits in excess of the specified minimum limits and coverage shall be made available to County as an additional insured.

E. Contractors of Sub-Grantee. Sub-Grantee shall require and verify that all contractors of Sub-Grantee maintain insurance (including Workers' Compensation) meeting all the requirements stated herein and that County is an additional insured on insurance required of subcontractors.

10. STATUS OF SUB-GRANTEE

All acts of Sub-Grantee, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed as an independent Contractor, and not as an agent, officer, or employee of County. Sub-Grantee, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of, or exercise any right or power vested in, County, except as expressly provided by law or set forth in Attachment A. No agent, officer, or employee of County is to be considered an employee of Sub-Grantee. It is understood by both Sub-Grantee and County that this Agreement shall not, under any circumstances, be construed to create an employer-employee relationship or a joint venture. As an independent Contractor:

A. Sub-Grantee shall determine the method, details, and means of performing the work and services to be provided by Sub-Grantee under this Agreement.

B. Sub-Grantee shall be responsible to County only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to County's control with respect to the physical action or activities of Sub-Grantee in fulfillment of this Agreement.

C. Sub-Grantee, its agents, officers and employees are, and at all times during the term of this Agreement shall represent and conduct themselves as, independent Sub-Grantees, and not employees of County.

11. DEFENSE AND INDEMNIFICATION

Sub-Grantee shall defend with counsel acceptable to County, indemnify, and hold harmless County, its agents, officers, and employees from and against all claims, damages, losses, judgments, liabilities, expenses, and other costs, including litigation costs and attorney's fees, arising out of, resulting from or in connection with, the performance of this Agreement by Sub-Grantee, or Sub-Grantee's agents, officers, or employees. Sub-Grantee's obligation to defend, indemnify, and hold County, its agents, officers, and employees harmless applies to any actual or alleged personal injury, death, damage or destruction to tangible or intangible property, including the loss of use. Sub-Grantee's obligation under this Paragraph 11 extends to any claim, damage, loss, liability, expense, or other costs that are caused in whole or in part by any act or omission of Sub-Grantee, its agents, employees, supplier, or anyone directly or indirectly employed by any of them, or anyone for whose acts or omissions any of them may be liable.

Sub-Grantee's obligation to defend, indemnify, and hold County, its agents, officers, and employees harmless under the provisions of this Paragraph 11 is not limited to, or restricted by, any requirement in this Agreement for Sub-Grantee to procure and maintain a policy of insurance and shall survive any termination or expiration of this Agreement.

12. RECORDS AND AUDIT

A. Records. Sub-Grantee shall prepare and maintain all records required by the various provisions of this Agreement, federal, state, county, municipal, ordinances, regulations, and directions. Sub-Grantee shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement. Sub-Grantee may fulfill its obligation to maintain records as required by this Paragraph 12 by substitute photographs, micrographs, or other authentic reproduction of such records.

B. Inspections and Audits. Any authorized representative of County shall have access to any books, documents, papers, records, including, but not limited to, financial records of Sub-Grantee, that County determines to be pertinent to this Agreement, for the purposes of making audit, evaluation, examination, excerpts, and transcripts during the period such records are to be maintained by Sub-Grantee. Further, County has the right, at all reasonable times, to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

13. NONDISCRIMINATION

During the performance of this Agreement, Sub-Grantee, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religious creed, color, ancestry, national origin, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation. Sub-Grantee and its agents, officers, and employees shall comply with the provisions of

the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Sub-Grantee shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

14. TERMINATION FOR DEFAULT

This Agreement may be terminated by either Party for default, provided that notice is given by the non-defaulting Party to the defaulting Party which describes the default in detail and outlines the steps required to cure (to the extent known). The notice shall allow a reasonable period of time, taking into account the nature of the default, to effectuate a cure. In the absence of a compelling reason for different period, thirty calendar days shall be presumed reasonable under this paragraph. If the default is not cured within the time provided, then the Party providing notice may immediately terminate this Agreement

15. ASSIGNMENT

This is an agreement for the personal services of Sub-Grantee. County has relied upon the skills, knowledge, experience, and training of Sub-Grantee as an inducement to enter into this Agreement. Sub-Grantee shall not assign or subcontract this Agreement, or any part of it, without the express written consent of County. Further, Sub-Grantee shall not assign any moneys due or to become due under this Agreement without the prior written consent of County.

16. DEFAULT

If Sub-Grantee abandons the work, fails to proceed with the work or services requested by County in a timely manner, or fails in any way as required to conduct the work and services as required by County, then County may declare Sub-Grantee in default and shall provide notice and an opportunity to cure as provided in paragraph 14 above. Upon termination for uncured default, County will pay to Sub-Grantee all amounts owing to Sub-Grantee for services and work satisfactorily performed to the date of termination.

17. WAIVER OF DEFAULT

Waiver of any default by either party to this Agreement shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach, and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided in Paragraph 23.

18. CONFIDENTIALITY

Sub-Grantee agrees to comply with various provisions of the federal, state, and county laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Sub-Grantee in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Sub-Grantee agrees to keep confidential, all such privileged, restricted or confidential information and records obtained in the course of providing the work and services under this Agreement. Disclosure of such information or records shall be made by Sub-Grantee only with the express written consent of County.

19. CONFLICTS

Sub-Grantee agrees that he/she has no interest, and shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of the work and services under this Agreement. Sub-Grantee agrees to complete and file a conflict-of-interest statement.

20. POST-AGREEMENT COVENANT

Sub-Grantee agrees not to use any confidential, protected, or privileged information that is gained from County in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Sub-Grantee agrees for a period of two (2) years after the termination of this Agreement, not to seek or accept any employment with any entity, association, corporation, or person who, during the term of this Agreement, has had an adverse or conflicting interest with County, or who has been an adverse party in litigation with County, and concerning such, Sub-Grantee by virtue of this Agreement has gained access to County's confidential, privileged, protected, or proprietary information.

21. SEVERABILITY

If any portion of this Agreement or application thereof to any person or circumstance shall be declared invalid by a court of competent jurisdiction, or if it is found in contravention of any federal, state, or county statute, ordinance, or regulation, then the remaining provisions of this Agreement, or the application thereof, shall not be invalidated thereby, and shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

22. FUNDING LIMITATION

The ability of County to enter into this Agreement is based upon available funding from various sources, including appropriations through the State Budget Act. In the event that such funding fails, is reduced, or is modified, from one or more sources, County has the option to terminate, reduce, or modify this Agreement, or any of its terms within ten (10) days of notifying Sub-Grantee of the termination, reduction, or modification of available funding. Any reduction or modification of this Agreement effective pursuant to this provision must comply with the requirements of Paragraph 23.

23. AMENDMENT

This Agreement may be modified, amended, changed, added to, or subtracted from, by the mutual consent of the parties hereto, if such amendment or change order is in written form, and executed with the same formalities as this Agreement or in accordance with delegated authority therefor, and attached to the original Agreement to maintain continuity.

24. NOTICE

Any notice, communication, amendments, additions or deletions to this Agreement, including change of address of any party during the term of this Agreement, which Sub-Grantee or County shall be required, or may desire to make, shall be in writing and may be personally served, or sent by prepaid first-class mail or email (if included below) to the respective parties as follows:

County of Mono:
Mono County Behavioral Health
Attn: Robin Roberts
P.O. Box 2619
Mammoth Lakes, CA 93546

Sub-Grantee:
Mono County Office of Education
Attn: Dr. Stacey Adler
P.O. Box 130
Mammoth Lakes, CA 93546

25. COUNTERPARTS

This Agreement may be executed in two (2) or more counterparts (including by electronic transmission), each of which shall constitute an original, and all of which taken together shall constitute one and the same instrument.

26. FEDERAL AND STATE CONTRACT TERMS

1. Audit: Commission or California State Auditor or any State of California fiscal oversight agency has the right to audit performance under this Agreement. The auditor(s) shall be entitled to review and copy Sub-Grantee's records and supporting documentation pertinent to its performance. Sub-Grantee agrees to maintain such records and documents for five years after December 31, 2026, which is the date the US Treasury has set as when the funding ends. Sub-Grantee agrees to allow the auditor(s) access to such records and documents as are relevant and pertinent, at its facilities during normal business hours; and to allow its employees to be interviewed as deemed necessary, in the professional opinion of the auditor(s). Commission agrees to give Sub-Grantee advance written notice of any onsite audit.
2. Commission Logo: Sub-Grantee is hereby authorized to use the Commission Logo for outreach and information purposes in connection with this Agreement. Sub-Grantee understand and agrees it must adhere to the guidelines in the Commission Brand Book in using this logo. A copy of Brand Book will be provided to the Sub-Grantee upon the request.
3. Presentations: Grantee shall meet with Commission upon request to present any findings, conclusions or recommendations that result from its performance under this Agreement.
4. Governing Law and Forum: This Agreement is governed by and shall be interpreted in accordance with the laws of the State of California, without regard to state conflict-of-law. In the event of dispute, the parties agree that the County of Sacramento and City of Sacramento shall be the proper forum.
5. Vendors. Grantee is authorized to retain third-party vendors in furtherance of the objectives of this Agreement. The Commission is entitled to receive copies of the contracts between Grantee and said vendor(s), upon request. The Commission is also entitled to require advance review and approval for a given vendor contract, upon request. Grantee agrees to include the following provisions from this Exhibit C in its vendor contracts: Audit, Commission Logo, Presentations and Governing Law/Forum.
6. Survival: The Audit, Commission Logo, Presentations, and Governing Law/Forum terms and conditions shall survive termination of this Agreement.

27. COMPLIANCE WITH RFA

Sub-Grantee shall comply with the reporting, invoicing and data requirements of the Mental Health Student Services Act Request for Applications (RFA), which is attached hereto as Attachment C and incorporated by this reference.

26. ENTIRE AGREEMENT

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless executed in writing by the parties hereto.

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS, EFFECTIVE AS OF THE DATE LAST SET FORTH BELOW, OR THE COMMENCEMENT DATE PROVIDED IN PARAGRAPH 2 OF THIS AGREEMENT, WHICHEVER IS EARLIER .

COUNTY OF MONO

SUB-GRANTEE

By: _____

By: _____

Title: _____

Title: _____

Dated: _____

Dated: _____

APPROVED AS TO FORM:

County Counsel

APPROVED BY RISK MANAGEMENT:

Risk Manager

ATTACHMENT A

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

TERM:

FROM: April 1, 2022 TO: June 30, 2026

SCOPE OF WORK:

As designated in Grantee’s application for the Grant, Sub-Grantee will serve as the Lead Agency for the MHSSA grant. As such, Sub-Grantee will lead partners through the Program Development Phase and the Program Operations Phase of grant implementation. Sub-Grantee’s responsibilities for the Program Development Phase are outlined below. Additional responsibilities in the Program Implementation Phase are partially outlined below and will be fully outlined in the following documents, to be developed by Sub-Grantee, in collaboration with Grantee and other program partners during the Program Development Phase: 1) Project Plan, 2) Implementation Plan, 3) Communication Plan, 4) Refined Budget.

As the Lead Agency, Sub-Grantee will lead the inter-agency program planning effort (the Program Development Phase). Sub-Grantee agrees to and commits to providing the following:

I. PROGRAM DEVELOPMENT PHASE

A. Timeline: From contract execution through October 31, 2022, or sooner.

B. Major Work Elements:

1. Develop a program for delivery of mental health services in schools that complies with the MHSSA (WIC 5886) and all applicable Federal Requirements (See MHSSA RFA Appendix 1).
2. Work collaboratively with the MSHOAC and other MHSSA counties to to inform program development and explore possible ways to sustain the program.
3. Produce the deliverables described below.

C. Development of Program Documents/Deliverables: Sub-Grantee will work with Mono County Behavioral Health (MCBH), Mammoth Unified School District (MUSD) and Eastern Sierra Unified School District (ESUSD) (“partners“ or “project partners“) to develop the following documents. Sub-Grantee will be the lead author of these documents and will use templates provided by the MHSOAC for completion. Documents required:

- i. Project Plan
- ii. Implementation Plan
- iii. Communication Plan
- iv. Refined Budget
 1. Line-item detail level of proposed costs

v. Agreement by all the partners that they support/approve the plan.

D. Approval by County and MSHOAC: The Project Plan, Implementation Plan, Communication Plan and Refined Budget must be approved in writing by MCBH and by the Commission, and approved as to form by the Mono County Counsel, before moving on to the Program Operations phase.

II. PROGRAM OPERATIONS PHASE

A. Timeline: November 1, 2022, or sooner, through June 30, 2026.

B. Major Work Elements: Sub-Grantee shall be responsible for the following major work elements, as further described in the program documents developed during the Program Development Phase.

1. Operation, staffing and administration of the MHSSA program in all Mono County schools.
2. Continue to work collaboratively with the MHSOAC and/or other MHSSA counties to learn from others, including, but not limited to operating a program and exploring possible ways to sustain the program.
3. All financial and data collection and reporting as outlined below.

C. Examples of Specific Tasks: The following obligations of Sub-Grantee shall be included in the Program Documents developed during Phase I, along with such other tasks as Sub-Grantee and County, in collaboration with MUSD and ESUSD, determine should be included in the program scope and performed by Sub-Grantee as part of program implementation:

- Sub-Grantee shall provide general oversight and communication between MCBH and Mono County's two primary school districts (MUSD and ESUSD). The Mono County Superintendent of Schools (MCSoS) will meet at least quarterly with MCBH to ensure facilitation and implementation of the Grant is on track and meeting all program goals.
- Sub-Grantee shall hire, train, employ and supervise a Program Coordinator, taking into account input on the hiring from MCBH. The Program Coordinator shall be under the direction and supervision of the Mono County Superintendent of Schools (MCSoS) and shall handle administrative supervision (scheduling, timecards, etc.) of program staff, serve as a primary contact for all program partners, ensure referral and intake processes are running smoothly, ensure data collection requirements are met, and plan and oversee summer programming.
- Sub-Grantee shall create infrastructure for the provision of onsite services for students and their families. MCSoS and Program Coordinator will ensure that each school site/district provides adequate confidential space for providers of therapeutic services to meet with students/teachers/parents and to ensure that space is adequately furnished and supplied and adequately maintained.
- Sub-Grantee shall develop administrative processes for data collection and invoicing. The Program Coordinator or other designee of Sub-Grantee will create and provide data collection mechanisms to account for students/families seen in accordance with grant requirements and will provide and facilitate time sheets for program employees to ensure proper accounting and payment.

- Sub-Grantee shall coordinate and obtain buy-in from school district administrations, existing counselors and school staff. The MCSoS will meet with district administrators and school site staff to explain the program and what is offered to the school sites. The MCSoS will hold regular check in meetings with district superintendents to ensure that the goals of Grant are being met and that students are receiving necessary service.
- The MCSoS will hold regular meetings with program staff to ensure that districts are meeting their requirements and that program staff have the necessary resources and staffing level to complete their work. Details regarding the employing agency, employment and staff will be specified in the Implementation Plan.
- Sub-Grantee, through its Program Coordinator or other designee, will maintain scheduling records and be responsible for ensuring that therapeutic service providers are present where scheduled and have the necessary permissions to meet with students. All scheduling will go through the Program Coordinator or other designee of Sub-Grantee.
- The Program Coordinator, or other designee of Sub-Grantee, will maintain records and collect data in accordance with grant requirements.
- Sub-Grantee, through its MCSoS and Mono County Business Manager, will maintain all grant expenditure records and complete all financial reports as required by the Grant and the State of California fiscal reporting procedures
- Sub-Grantee will hire, train, employ and supervise a Case Manager for each school district (i.e., two Case Managers total). Case Managers will handle all intakes and paperwork for the respective district for which they are hired (MUSD and ESUSD). Case Managers will provide case management services and facilitate non-clinical student groups and will work closely with the Program Manager to ensure scheduling of therapeutic service provider(s) is correct.
- Sub-Grantee will coordinate hiring of provider staff and staff to provide required supervision, as more fully described in the Implementation Plan. The MCSoS will work with Mono County Behavioral Health Director to hire providers for therapeutic services and supervisors to provide required supervision to said therapeutic service providers as needed.
- Sub-Grantee will provide vehicles and pay all associated expenses for therapeutic service providers/supervisors/case managers to travel to school sites in the outlying areas of the county or to attend training out of county as needed.

III. COMPLIANCE WITH RFA AND FEDERAL REQUIREMENTS

Sub-Grantee shall comply, and ensure compliance by others involved in Program delivery, with all Federal requirements (See RFA, including Appendix 1), including, but not limited to:

1. Develop and implement effective internal controls to ensure that funding decisions under the grant award constitute eligible uses of funds, and document determinations,
2. Implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles,
3. If using multiple funding sources to support the program, must be able to track and report State Fiscal Recovery Funds separately from any other funding sources,

4. Funds may be used for administering the MHSSA program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements,
5. Maintain records and financial documents for five years after December 31, 2026, which is the date in the US Treasury has set as when the funding ends.
6. Provide attestation and/or support for compliance with Title VI of the Civil Rights Act of 1964 during the term of the grant, and as requested.

IV. REPORTING

Sub-Grantee will prepare and submit the following reports and/or documents to the Commission in the timeframes indicated below and will coordinate with Grantee and other program partners as needed to ensure that all information required from them for reporting purposes is provided to Sub-Grantee in advance of reporting deadlines. Grantee shall review all reports prior to submission by Sub-Grantee.

2. **Expenditure Reporting** (RFA, *Section VII*)

Program Expenditures. Total program expenditures (aggregate) shall be reported on a quarterly basis in accordance with the dates shown in the Data Collection Quarterly Report Calendar attached hereto as Exhibit 3 and incorporated by this reference, or as same may be updated from time to time by the Commission.

3. **Data Reporting** (RFA, *Section VII*)

Program Data. The following program data quarterly in accordance with the dates listed Exhibit 3, or any updates thereto. Data shall be reported in a form and manner to be provided by the Commission. Data elements shall include at least the following:

- a) Number of students screened and not referred to services
 1. Number of students on the Free and Reduced-Meal Program
 2. Grade/Number in each grade
 3. Age/Number in each age group
 4. Primary Language/number in each primary language
 5. Ethnicity/number in each ethnicity
 6. Number of students suspended/expelled
 7. Number of students who dropped out
 8. Number of students with IEP/504
 9. Number of students in foster care
 10. Number of students that have been in juvenile hall
- b) Number of students screened and referred to services
 1. Number of students on the Free and Reduced-Meal Program
 2. Grade/Number in each grade
 3. Age/Number in each age group
 4. Primary Language/number in each primary language
 5. Ethnicity/number in each ethnicity
 6. Number of students suspended/expelled
 7. Number of students who dropped out
 8. Number of students with IEP/504
 9. Number of students in foster care
 10. Number of students that have been in juvenile hall
- c) Number of trainings provided to teachers, administrators, and parents

d) Number of school mental health partnership coordination activities with other interested parties

4. **Performance Reporting** (RFA, *Section VII.A.*)

- a. Monthly. Sub-Grantee shall check-in with the Commission staff to discuss performance and attempt to resolve any issues that may arise.
- b. Quarterly. Sub-Grantee shall meet quarterly with the Commission staff, which may include collaboration meetings with other counties. In conjunction with these meetings, Sub-Grantee will submit the following information in a form and manner to be provided by the Commission. This information is due on a quarterly basis as shown Exhibit 3, or any updates thereto.
 - i. Staff hired and count
 - ii. Contractors hired and count
 - iii. Goods purchased
 - iv. Capital purchases
 - v. Other pertinent information (e.g., follow-up from Monthly check-ins)
- c. Annually. Sub-Grantee shall report all expenditure information in an Annual Fiscal Report within 30 days of the end of each Grant Year, in a form and manner to be provided by the Commission
- d. Program Development Reporting. Sub-Grantee shall report on Program Development by submitting the Plans listed below, in a form and manner to be provided by the Commission. All Plans must be approved by MCBH and the Commission, and approved as to form by the Mono County Counsel, before moving to the Program Operations phase. Plans can be submitted and approved on a flow basis and need not be sequential.
 - i. Project Plan
 - ii. Implementation Plan
 - iii. Communication Plan
 - iv. Refined Budget Plan (line-item detail of proposed costs)

In addition, Sub-Grantee shall provide a written agreement signed by the representative of each School Entity showing support/approval for the Program Development plans listed above, as a condition of moving to Program Operations. A template will be provided by the Commission for this purpose.

ATTACHMENT B

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

TERM:

FROM: April 1, 2022 TO: June 30, 2026

SCHEDULE OF FEES:

Expenditures incurred collectively by Grantee and Sub-Grantee in the Program Development Phase shall not exceed \$24,000. The two agencies will work together to ensure that costs during this phase will not exceed this amount.

Expenditures to be incurred throughout the Program Implementation Phase will be finalized through the Program Development documents discussed above, including specific amounts apportioned to the Grantee, Sub-Grantee (and/or program partners) and shall not exceed a total to all entities of \$2,476,000.

The total amount of costs incurred by Grantee and Sub-Grantee under this Agreement shall not exceed \$2,500,000.00 (two million five hundred thousand dollars and no cents).

Payment shall be made in accordance with the preliminary payment schedule below and all requirements of the RFA:

- I. Program Development Phase \$ 24,000
- II. Program Operations Phase - to be finalized with specificity as part of the Program Documents, not to exceed \$2476,000:

Year 1 (November 1, 2022, or sooner – June 30, 2023) – up to \$ 622,000

Year 2 (July 1, 2023 – June 30, 2024) – up to \$ 619,000

Year 3 (July 1, 2024 – June 30, 2025) – up to \$ 609,000

Year 4 (July 1, 2025 – June 30, 2026) – up to \$ 626,000

EXHIBIT 1

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

TERM:

FROM: April 1, 2022 TO: June 30, 2026

COMMISSION GRANT TO MONO COUNTY # 21MHSOAC054

Grant Agreement between the Commission and Mono County #21MHSOAC054 is attached hereto and incorporated by this reference as if fully set forth herein.

EXHIBIT 2

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

TERM:

FROM: April 1, 2022 TO: June 30, 2026

MENTAL HEALTH STUDENT SERVICES ACT RFA, including Appendix 1

The Mental Health Student Services Act RFA, Addendum 1, dated December 6, 2021, including Appendix 1 thereto, is attached hereto and incorporated by this reference as if fully set forth herein.

EXHIBIT 3

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

TERM:

FROM: April 1, 2022 TO: June 30, 2026

**MSHOAC MHSA
DATA COLLECTION QUARTERLY REPORT CALENDAR**

The Mental Health Services Oversight & Accountability Commission Mental Health School Services Act Data Collection Quarterly Report Calendar, and as same may be updated unilaterally by the Commission from time-to-time, is attached hereto and incorporated by this reference as if fully set forth herein.

EXHIBIT 4

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

TERM:

FROM: April 1, 2022 TO: June 30, 2026

HIPAA BUSINESS ASSOCIATE AGREEMENT



Grant Agreement

CONTRACTING AGENCY:	Mental Health Services Oversight and Accountability Commission
CONTRACTOR:	Mono County Behavioral Health
AGREEMENT NUMBER:	21MHSOAC054
DGS EXEMPTION:	WIC 5897(f) and 5886(m)

Parties

This Grant Agreement (Agreement) is entered into between Insert name (Grantee or County), a branch of county government headquartered in Insert city name; and the Mental Health Services Oversight and Accountability Commission (MHSOAC or Commission), a branch of State government headquartered in Sacramento, CA.

Term

This Agreement term begins on the last date of signature shown below and ends on June 30, 2026.

Funding Amount

The maximum award under this Agreement is:
\$2,500,000.00 (Two million dollars and no cents)

Exhibits

The parties mutually agree to abide by the following terms and conditions. All Exhibits and other documents identified below are incorporated-by-reference into this Agreement as if fully set forth herein.



Exhibit A: Scope of Work	4 Pages
Exhibit B: Fiscal Detail	2 Pages
Exhibit C: General Terms and Conditions	4 Pages
Document: RFA_MHSSA_002 Addendum 1	Incorporated by reference
Document: Grantee's Application for RFA_MHSSA_002	Incorporated by reference

Grant Managers

Direct all program inquiries to:

MHSOAC	Contractor
Name: Cheryl Ward	Name: Dr. Stacey Adler
Address: 1325 J Street, Suite 1700 Sacramento, CA 95814	Address: PO Box 130 Mammoth Lakes, CA 93546
Phone: 916-775-6815	Phone: 760-934-0031
Fax: 916-445-4927	Fax: 760-934-1443
Email: Cheryl.Ward@mhsoc.ca.gov	Email: sadler@monocoe.org

Direct all fiscal inquiries to:

MHSOAC	Contractor
Attention: Anissa Padilla	Name: Jessica Workman
Address: 1325 J Street, Suite 1700 Sacramento, CA 95814	Address: PO Box 2619 Mammoth Lakes, CA 93546
Phone: (916) 445-8696	Phone: 760-924-1740
Fax: (916) 445-4927	Fax: 760-924-1741
Email: Accounting@mhsoc.ca.gov	Email: jworkman@mono.ca.gov



Signatures

This Agreement is executed between the parties by signature of their authorized representatives shown below:

Mono County Behavioral Health	
Business Address: PO Box 2619 Mammoth Lakes, CA 93546 Physical Address (if needed): 1290 Tavern Road Mammoth Lakes, CA 93546	
Person Signing: Robert Lawton	Title: County Administrative Officer
Signature:	Date:

Mental Health Services Oversight and Accountability Commission	
Business Address: 1325 J Street, Suite 1700 Sacramento CA 95814	
Person Signing: Norma Pate	Title: Deputy Director
Signature:	Date:

EXHIBIT A:

SCOPE OF WORK

Recitals

1. Authority. This grant is awarded pursuant to the Commission's authority under the Mental Health Student Services Act (MHSSA) and the American Rescue Plan Act (ARPA).
2. Funding. This grant is funded under the ARPA with oversight by the U.S. Treasury, as disbursed in California through the State Fiscal Recover Fund (SFRF) with fiscal oversight by the Commission and the Department of Finance. This grant was awarded through a competitive bid process.
3. Program Parameters. This Program is designed to follow MHSSA requirements at WIC Section 5886 *et seq.* and federal requirements identified in the RFA in Appendix 1, Federal and State Guidance.
4. Partnership. Grantees under this Program will partner with at least one school district, and the County Office of Education and/or a charter school for delivery of mental health services to the targeted population of children, youth and young adults (School Entity).

Objectives

Funding under this grant program will enable Grantee to enhance county partnerships with school-based programs. Said partnership should expand access to mental health services for children and youth, including campus-based mental health services; and, should facilitate linkages and access to ongoing and sustained services. Emphasis will be placed on outreach to a "targeted population" consistent with WIC Section 5886. That population includes those children and youth who are in foster care; those who identify as lesbian, gay, bisexual, transgender, or queer; and those who have been expelled or suspended from school.

Compliance

1. Request for Application. The full Scope of Work is contained in RFA_MHSSA_002, Addendum 1 (RFA) and Grantee's application submitted in response to RFA_MHSSA_002 (Grantee Application). The RFA and Grantee Application are incorporated by reference and made part of this Agreement as if fully attached hereto.
2. State and Federal. Grantee agrees to comply with the program requirements set forth in WIC Section 5886 *et seq.*, including outreach to the targeted population; and with the federal requirements set forth in the RFA. In addition, per the Budget Act of 2021, target Economically Disadvantaged Communities (EDC). For the purpose of the RFA and subsequent grant award, EDC is defined as Title 1 Schools with Free and Reduced-Price Meal Programs.
3. Record Retention. Records must be retained for at least five (5) years after the date on which the federal funding source expires. At the time of Agreement execution, the date of funds expiration was December 31, 2026, but the parties understand that this is subject to change.

Funding (RFA, Section V.E)

1. Allowable Costs. Grant funds must be used as proposed in the grant Application in compliance with Federal requirements and the MHSSA as approved by the Commission
2. Invoicing. Grant funds are available for invoicing as follows (see also Exhibit B):
 - a) Program Development: Funds are available to be invoiced once the contract is executed
 - b) Program Operations: Funds will be available quarterly in arrears based on the quarterly amount listed in the Grant Application Budget for each year
 - c) The Commission will provide the Grant Claim Form as the document to be used for submitting invoices.
 - d) At a minimum on an annual basis, the Commission will compare amounts actually expended by the Grantee with amounts that have been disbursed to the Grantee and true up any difference in the following quarterly payment to ensure funds are spent by the Grantee.
3. No Transfer. Grant funds cannot be transferred to any other program account for specific purposes other than the stated purpose of this grant

Expenditure Reporting (RFA, Section VIII. A.)

Program Expenditures. Grantee shall submit total program expenditures (aggregate) on a quarterly basis in accordance with the dates shown in Table 1: Reporting Dates.

Data Reporting (RFA, Section VIII.A.)

1. Program Data. Grantee shall report the following data quarterly following the dates listed in Table 1: Reporting Dates. Data shall be reported in a form and manner to be provided by the Commission. Data elements shall include at least the following:
 - a) Number of students screened and not referred to services
 1. Number of students on the Free and Reduced-Meal Program
 2. Grade/Number in each grade
 3. Age/Number in each age group
 4. Primary Language/number in each primary language
 5. Ethnicity/number in each ethnicity
 6. Number of students suspended/expelled
 7. Number of students who dropped out
 8. Number of students with IEP/504
 9. Number of students in foster care
 10. Number of students that have been in juvenile hall
 - b) Number of students screened and referred to services
 1. Number of students on the Free and Reduced-Meal Program
 2. Grade/Number in each grade
 3. Age/Number in each age group
 4. Primary Language/number in each primary language
 5. Ethnicity/number in each ethnicity
 6. Number of students suspended/expelled
 7. Number of students who dropped out
 8. Number of students with IEP/504

- 9. Number of students in foster care
- 10. Number of students that have been in juvenile hall
- c) Number of trainings provided to teachers, administrators, and parents
- d) Number of school mental health partnership coordination activities with other interested parties

Table 1: Reporting Dates

Report	Reporting Period	Due to Commission*
1	Agreement Start Date – February 28, 2022 (depends on date of execution)	April 8, 2022
2	March 1, 2022 – May 31, 2022	July 8, 2022
3	June 1, 2022 – August 31, 2022	October 7, 2022
4	September 1, 2022 – November 30, 2022	January XX, 2023
5	December 1, 2022 – February 28, 2023	April XX, 2023
6	March 1, 2023 – May 31, 2023	July XX, 2023
7	June 1, 2023 – August 31, 2023	October XX, 2023
8	September 1, 2023 – November 30, 2023	January XX, 2024
9	December 1, 2023 – February 29, 2024	April XX, 2024
10	March 1, 2024 – May 31, 2024	July XX, 2024
11	June 1, 2024 – August 31, 2024	October XX, 2024
12	September 1, 2024 – November 30, 2024	January XX, 2025
13	December 1, 2024 – February 28, 2025	April XX, 2025
14	March 1, 2025 – May 31, 2025	July XX, 2025
15	June 1, 2025 – August 31, 2025	October XX, 2025
16	September 1, 2025 – November 30, 2025	January XX, 2026
17	December 1, 2025 – February 28, 2026	April XX, 2026
18	March 1, 2026 – May 31, 2026	July XX, 2026
19	June 1, 2026 – June 30, 2026	TBD

** The parties understand that Due Dates for CY 2023 are unknown at the time this Agreement is executed but will be provided in a timely fashion by the Department of Finance. Once these dates are known, they will be relayed from the Commission to the Grantee to update this Reporting Table. The parties agree that email will suffice for this purpose, and as such the update will not require an Amendment.*

Performance Reporting (RFA, Section VII.A.)

1. Monthly. Check-Ins with the Commission staff to discuss performance and attempt to resolve any issues that may arise.
2. Quarterly. Meetings with the Commission staff, which may include collaboration meetings with other counties. In conjunction with these meetings, Grantee will submit the following information in a form and manner to be provided by the Commission. This information is due on a quarterly basis as shown in Table 1: Reporting Dates.
 - a. Staff Hired and count

- b. Contractors hired and count
 - c. Goods purchased
 - d. Capital purchases
 - e. Other pertinent information (e.g., follow-up from Monthly check-ins)
3. Annual. Grantee shall report all expenditure information in an Annual Fiscal Report within 30 days of the end of each Grant Year, in a form and manner to be provided by the Commission
4. Program Development Reporting. Grantee shall report on Program Development by submitting the Plans listed below, in a form and manner to be provided by the Commission. All Plans must be approved by the Commission before moving to the Program Operations phase. Plans can be submitted and approved on a flow basis and need not be sequential.
- a. Project Plan
 - b. Implementation Plan
 - c. Communication Plan
 - d. Refined Budget Plan (line-item detail of proposed costs)

In addition, Grantee shall provide a written agreement signed by the representative of each School Entity showing support/approval for the Program Development plans listed above, as a condition of moving to Program Operations. A template will be provided by the Commission for this purpose.

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

1. Invoicing and Payment

- a) The amount payable by the Commission to the Grantee is specified in Section 4, Payment Schedule.
- b) Grant Award Claim Form (Attachment B-1) shall be submitted no later than the first week after each quarterly reporting period and is subject to the Commission's review and approval before being paid.
- c) Grantee shall submit each Grant Award Claim Form to the MHSOAC Grant Manager (Fiscal) via electronic transmittal, at the following address:

Accounting@mhsoc.ca.gov

2. Budget Contingency Clause

- a) It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the Program, this Agreement shall be of no further force and effect. In this event, the Commission and the State of California (State) shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this Agreement and Grantee shall not be obligated to perform any provisions of this Agreement.
- b) If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this Program, the State shall have the option to either cancel this Agreement with no liability occurring to the State, or offer an agreement amendment to Grantee to reflect the reduced amount.
- c) If the term of this Agreement overlaps Federal and State fiscal years, should funds not be appropriated by Congress or approved by the Legislature for the fiscal year(s) following that during which this grant was executed, the State may exercise its option to cancel this grant.
- d) This grant is subject to any additional restrictions, limitations, or conditions enacted by Congress or the Legislature which may affect the provisions or terms of funding of this grant in any manner.

3. Budget Detail

The total amount of this Agreement shall not exceed \$2,500,000.00 (Two million five hundred thousand dollars and no cents) Payment shall be made in accordance with the payment schedule below.

4. Payment Schedule

Grantee was approved for a grant cycle that covers up to four years and four months with funds allocated annually. Payment will be made available for Program Development phase upon execution of the contract. Program Operations funds will be paid quarterly in arrears based on the quarterly amount listed in the Grant Application Budget for each year. See amounts below for Program Development and annual Program Operations.

The total amount of payments made in any phase/year is to not exceed the amount stated in the chart below unless Grantee requests and the Commission approves the re-allocation of funds.

Funds Distribution	Grant Funding
Program Development	\$ 24,000.00
Program Operations	
Year 1	\$ 622,000.00
Year 2	\$ 619,000.00
Year 3	\$ 609,000.00
Year 4	\$ 626,000.00
Grant Total	\$ 2,500,000.00

Grantee shall remit to the Commission all unexpended grant funds within 30 days after the termination of this Agreement.

At a minimum on an annual basis, the Commission will compare amounts actually expended by the Grantee with amounts that have been disbursed to the Grantee and true up any difference in the following quarterly payment to ensure funds are spent by the Grantee.

The Commission may withhold funds if Grantee fails to meet the reporting requirements, falls behind schedule, has unexpended funds, modifies the scope of the Program, or presents some other deficiency. The Commission will provide advance Notice of such withhold with a description of the deficiency; and allow Grantee an opportunity to cure for at least 30 days, where the duration shall be governed by time remaining in the term of this Agreement.

As part of said cure, Grantee shall provide the Commission with a Mitigation Plan including a timeline for correcting the deficiency. Funding disbursement cannot resume until said Plan has been received by the Commission and agreed upon between the parties.

EXHIBIT C

GENERAL TERMS AND CONDITIONS

1. Amendment: No amendment or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties. No oral understanding or agreement not incorporated in this Agreement is binding on the parties.
2. Assignment: This Agreement or any interest herein shall not be assigned to another party. Any attempt to make such an assignment is cause for immediate termination. (See Section 25.)
3. Audit: The Commission or California State Auditor or any State of California fiscal oversight agency has the right to audit performance under this Agreement. The auditor(s) shall be entitled to review and copy Grantee's records and supporting documentation pertinent to its performance. Grantee agrees to maintain such records and documents for a minimum five (5) years after the funding source expires. Grantee agrees to allow the auditor(s) access to such records and documents as are relevant and pertinent, at its facilities during normal business hours; and to allow its employees to be interviewed as deemed necessary, in the professional opinion of the auditor(s). The Commission agrees to give Grantee advance written notice of any onsite audit. Grantee understands that the auditors may follow U.S. Treasury standards as referenced in the RFA. (See RFA_MHSSA_002, Appendix 1 at Federal and State Guidance.)
4. Captions: The subject matter headings appearing in this Agreement have been inserted for the purpose of convenience and ready reference. They do not purport to and shall not be deemed to define or modify party intent.
5. Confidentiality: Grantee shall not disclose data or documents or disseminate the contents of any preliminary report or work product created under this Agreement without written permission of the Commission.
6. Counterparts: The parties may sign this Agreement in multiple counterparts, each of which constitutes an original, and all of which, collectively, constitute only one agreement. This Agreement may be executed electronically through any means that includes password-protected authentication. The parties agree that signed electronic counterparts will be binding upon them in the same way as though they were hardcopies with original signatures.
7. Dispute Resolution:
 - A. *First Level*. Grantee shall first discuss and attempt to resolve any dispute arising under its performance of this Agreement informally with the Commission Contract Manager. If the dispute cannot be disposed of at this level, it shall be decided by the Commission Executive Director for which purpose Grantee shall submit a written statement of dispute to: Executive Director, MHSOAC, 1325 J Street, Suite 1700, Sacramento, California 95814. The submission may be transmitted by email but must also be sent by overnight mail with proof of receipt (see provisions for Notice above).

- B. *Second Level.* Within ten (10) days of receipt of the statement described above, the Executive Director or designee shall meet Contractor's representative(s) for the purpose of resolving the dispute. The Executive Director shall issue a decision to be served in the same manner as the written statement, which shall be final at the informal level.
- C. *Arbitration.* After recourse to the informal level of dispute set forth above, any controversy or claim arising out of or relating to this Agreement or breach thereof shall be settled by arbitration at the election of either party in accordance with California Public Contract Code Section 10240 et. seq. and judgment upon the award rendered by the arbitration may be entered in any court having jurisdiction thereof.
8. Electronic Signature: Unless otherwise prohibited by law, the parties agree that an electronic signature has the same legal force and effect as a hard-copy with ink signature. The term "electronic signature" means one that is applied using a mutually-approved technology with imbedded authentication and password protection; the parties agree that either DocuSign™ or Adobe Acrobat™ is so approved. The parties further agree that a signed copy of this Agreement may be transmitted by electronic means including facsimile and email.
9. Governing Forum: In the event of dispute, the parties agree that the County of Sacramento and City of Sacramento shall be the proper forum.
10. Governing Law: This Agreement is governed by and shall be interpreted in accordance with the laws of the State of California, without regard to state conflict-of-law.
11. Indemnification: Grantee agrees to indemnify, defend and hold harmless the Commission and its officers, agents and employees from any and all claims or losses resulting from its negligence or intentional actions in utilizing the grant funds under this Agreement.
12. Independent Contractor: Grantee and its agents shall act in an independent capacity in the performance of this Agreement and not as employees or agents of the Commission.
13. Interpretation: In the event of ambiguity, the language in this Agreement shall be assigned its ordinary English meaning; or its meaning under industry jargon, as may be applicable.
14. MHSOAC Logo: Contract hereby authorizes the uses of the Commission Logo by Grantee for outreach and information purposes in connection with this Agreement. Grantee understand and agrees it must adhere to the guidelines in the Commission Brand Book in using this logo. A copy of Brand Book will be provided to the grantee upon the request.
15. Non-Discrimination: Grantee shall not discriminate against any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. represents that this pledge extends to its obligations as an employer. Grantee also represents that it

will follow all federal and state laws that apply to anti-discrimination, anti-harassment and workplace safety.

16. Notice: The parties agree that any writing or Notice required under this Agreement shall be made in writing to each other's Grant Managers as identified in Exhibit A, including Reports and other non-binding communications. The parties agree that email will be considered sufficient for Notices, Reports and other writings required under this Agreement; except for a Notice of Termination which shall be sent by overnight mail with proof of receipt to the Grant Manager, and also to the fiscal agent named in Exhibit B.
17. Presentations: Grantee shall meet with the Commission upon request to present any findings, conclusions or recommendations that result from its performance under this Agreement.
18. Cooperation: Grantee shall cooperate with and shall be available to meet with Commission staff to discuss any difficulties, or special problems, so that solutions or remedies can be developed as soon as possible.
19. Public Records Act: The Commission is governed by and shall comply with the California Public Records Act (PRA) at Government Code Sections 6250 *et seq.* Under the PRA, medical records, data and any other information in the custody of the Commission are exempt from disclosure to the extent they contain personally identifiable information and shall be withheld from disclosure to that extent.
20. Publications And Reports: The Commission reserves the right to use and reproduce all reports and data produced and delivered under this Agreement. The Commission further reserves the right to authorize others to use or reproduce such materials.
21. Severability: In the event any provision of this Agreement is unenforceable that the parties agree that all other provisions shall remain in full force and effect.
22. Staff Partnering: Selected Commission staff shall be permitted to work side-by-side with Grantee's staff to the extent and under conditions agreed upon between the parties. Commission staff will be given access to Contractor's data, working papers and other written materials as needed for this purpose.
23. Subordinate Agreements:
 - A. *Pass-Through*. Grantee shall not "pass through" any portion of its funding under this Agreement except to its school partners as identified in the Application for Grant Funding (aka School Entity); or, as identified by written Notice to the Commission Contract Manager during the course of this Agreement. Said pass-through shall be documented in a written agreement subordinate to this Grant Agreement (Sub-Grant) which shall be provided to the Commission upon request. The Sub-Grant may be collateral to any Partnership Agreement submitted in connection with the Application. The Sub-Grant shall:
 - a. Incorporate the reporting requirements in Exhibit A
 - b. Incorporate the data requirements in this Exhibit A

- c. Include the following provisions from this Exhibit C: Audit, Commission Logo, Presentations and Governing Law/Forum

B. Vendors. Grantee is authorized to retain third-party vendors in furtherance of the objectives of this Agreement. The Commission is entitled to receive copies of the contracts between Grantee and said vendor(s), upon request. The Commission is also entitled to require advance review and approval for a given vendor contract, upon request. Grantee agrees to include the following provisions from this Exhibit C in its vendor sub-contracts: Audit, Commission Logo, Presentations and Governing Law/Forum. Grantee also agrees to include the vendor's DUNS number in said sub-contracts.

24. Survival: The following terms and conditions in this Exhibit C shall survive termination of this Agreement: Audit, Commission Logo, Presentations, and Governing Law/Forum.
25. Termination For Cause: The Commission is entitled to terminate this Agreement immediately and be relieved of any payments should the Grantee fail to perform its responsibilities in accordance with the due dates specified herein. However, the Commission agrees to give Grantee advance written Notice stating the cause and provide an opportunity to cure, on a case-by-case basis, and at its sole discretion. All costs to Commission that result from a termination for cause shall be deducted from any sum due the Grantee for work satisfactorily performed; the balance shall be paid upon demand pursuant to Exhibit B.
26. Waiver: Waiver of breach under this Agreement shall not be held to be a waiver of any other or subsequent breach. All remedies afforded in this Agreement shall be cumulative; that is, in addition to every other remedy provided by law. Any failure by the Commission to enforce a provision(s) of this Agreement shall not be construed as a waiver nor shall it affect the validity of this Agreement overall.



Mental Health Services
Oversight & Accountability Commission

MENTAL HEALTH STUDENT SERVICES ACT

Request for Applications

RFA_MHSSA_002

Addendum 1

December 6, 2021

Mental Health Services
Oversight and Accountability Commission
1325 J Street, Suite 1700
Sacramento, CA 95814

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I. BACKGROUND

The Mental Health Services Oversight & Accountability Commission (Commission) Strategic Plan includes the priorities and objectives for the years 2020-2023. One of these objectives is to “promote school mental health as a prime opportunity to reach and serve at-risk children, families and neighborhoods.” This will be accomplished through the implementation of the Mental Health Student Services Act (MHSSA) as the Commission will have the opportunity to work with grantees who can share lessons learned and identify areas for improvement.

Improved access to mental health services is foundational to supporting children and youth to develop into healthy resilient adults. Comprehensive models and integrated services that are tailored to individual and family needs have the best chance of improving health and academic outcomes. The MHSSA is intended to foster stronger school-community mental health partnerships that can leverage resources to help students succeed by authorizing counties and local educational agencies to enter into partnerships to create programs that include targeted interventions for pupils with identified social-emotional, behavioral, and academic needs. School-community mental health partnerships offer an opportunity to reach children and youth in an environment where they are comfortable and that is accessible.

The Federal American Rescue Plan Act (ARPA) provided \$100 million through the State Fiscal Recovery Fund to expand the MHSSA program throughout California. These grants shall be for Economically Disadvantaged Communities. This solicitation is for the federally funded grants and is available to California counties and local education partners, which did not already receive an MHSSA grant from the Commission.

II. STAKEHOLDER ENGAGEMENT

In August, the Commission surveyed the 20 eligible counties to understand the following:

- Why didn't they apply for prior MHSSA funding?
- What challenges do they face in accessing MHSSA grant dollars?
- Do they have the ability to apply for newly available MHSSA funds?
- Are they interested in applying for this new round of grants?
- Would they attend a community engagement/listening session on MHSSA funding?

On September 22, 2021, the Commission held a Community Engagement/Listening Session with the 20 eligible counties, which included members from the county mental/behavioral health departments and county office of education. The intent of the listening session was to present information on the latest funding opportunity, an overview of the procurement process, receive feedback and comments from the local partners, and hear concerns related to applying for the grants and being able to operate an MHSSA program.

Several themes emerged in the survey and listening session, including a county's ability to hire qualified staff, especially in rural areas. Local partners reported that their resources are stretched thin, first the pandemic and now many counties are facing wildfires, and many did not have the capacity to write a grant application or have access to grant writers for a complex application process.

III. PURPOSE AND GOALS

The Federal American Rescue Plan Act includes an economic stimulus package to address the impact of COVID-19 and racial inequality. As stated above, these funds are being disbursed to the Commission through the State Fiscal Recovery Fund as authorized in the Budget Act of 2021, to support grants for partnerships between counties and schools pursuant to the MHSSA targeted to Economically Disadvantaged Communities. The determination of Economically Disadvantaged Communities shall be made by the Commission in consultation with the Department of Finance. For the purpose of this RFA only, Economically Disadvantaged Communities is defined as Title 1 Schools with Free and Reduced-Price Meal Programs

The purpose of the MHSSA is to establish additional mental health partnerships between county mental health or behavioral health departments and local education entities in order to provide increased access to mental health services in locations that are easily accessible to students and their families.

The Commission will award grants to county mental health or behavioral health departments to fund these partnerships. Grants awarded shall be used to provide support services that include, at a minimum, services that are provided on school campuses, to the extent practicable, suicide prevention, drop-out prevention, placement assistance, continuum-of-care for students in need of ongoing services, and outreach to high-risk youth. High-risk youth shall include foster youth, youth who identify as LGBTQ+, and youth who have been expelled or suspended from school.

Funding may be used to supplement, but not supplant, existing financial and resource commitments. Grantees will have the discretion to use this funding to hire qualified mental health personnel; provide professional development for school staff; or support other strategies that respond to the mental health needs of children and youth.

IV. KEY ACTION DATES

Table IV-1, Key Action Dates provides the dates and times by which actions must be taken or completed. If the Commission finds it necessary to change these dates or times, it will be accomplished via an addendum to this solicitation. All times listed are for Pacific Time.

Table IV-1 – Key Action Dates

Action	Date & Time
RFA Release	November 1, 2021
Bidders' Conference	November 9, 2021
Written Questions and Intent to Apply Due	November 15, 2021
Distribute Questions and Answers	November 19, 2021
Draft Applications Due	December 6, 2021, by 4:00 pm December 8, 2021, by 5:00 pm
Confidential Discussions for Draft Applicants	Week of December 13, 2021
Final Application Due	January 14, 2022, by 4:00 pm
Notice of Intent to Award*	February 1, 2022

** Dates after Final Application Due Date are estimates and may be changed by the Commission without the issuance of an addendum.*

A. RFA Release

1. The RFA will be posted on the Commission website and published through Cal-eProcure.

B. Bidders' Conference

1. The Commission will host a bidders' conference to walk-through the RFA and answer any questions about the RFA and the requirements. It is not a mandatory requirement that applicants attend.

C. Written Questions and Intent to Apply

1. Submit written questions and Intent to Apply.

D. Distribute Questions and Answers

1. The Commission will distribute responses to the questions that were received.

E. Draft Applications Due

1. Submit a draft of your application for the Commission to review for compliance purposes.

F. Confidential Discussions for Draft Applications

1. The Commission will hold a confidential discussion with each Applicant who submits a draft application, to discuss compliance with the RFA requirements.

G. Final Application Due

1. Final application will be submitted electronically, through e-mail, to the Commission at MHSOAC@MHSOAC.ca.gov. Include Subject Line: RFA_MHSSA_002.

2. The Commission reserves the right to follow-up with any Applicant to ensure the final application submitted is complete and represents the intentions of the Applicant.

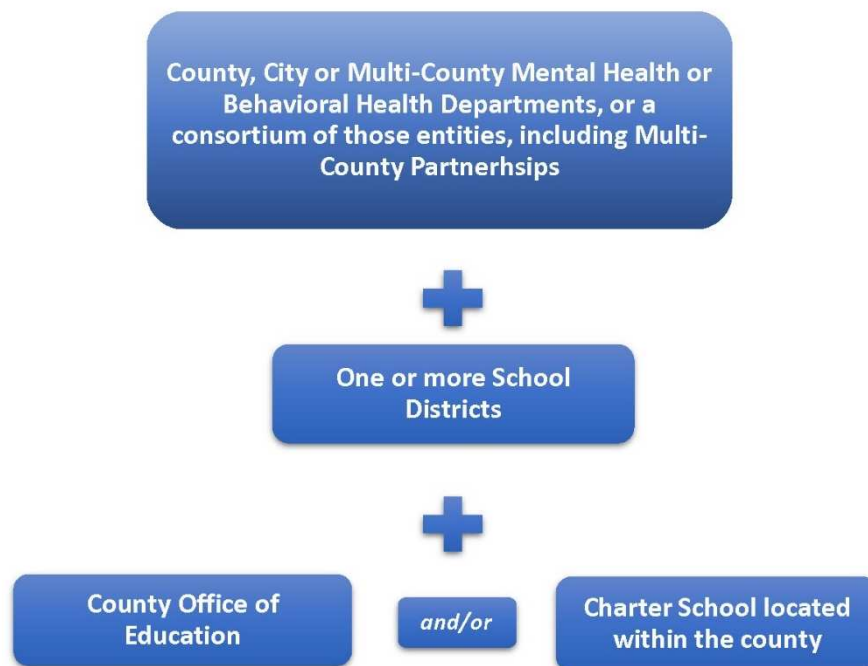
H. Notice of Intent to Award

1. The announcement of the grant awardees will be posted in the lobby of the Commission and on the Commission's website.

V. GRANT APPLICATION AND FUNDING

A. Eligibility Criteria

1. Applicants are limited to:
 - a. City/County Mental Health/Behavioral Health department who did not apply for and/or have not received previous MHSSA grant funding.
 - b. A partnership comprised of:
 1. A County, city, or multicounty mental health or behavioral health departments, or a consortium of those entities, including multicounty partnerships and
 2. One or more school districts, and
 3. Either
 - a. The County Office of Education, or
 - b. A Charter School



- c. An educational entity may be designated as the lead agency at the request of the county, city, or multicounty department, or consortium, and authorized to submit the application. The county, city, or multicounty department, or consortium, shall be the grantee and receive any grant funds if awarded a grant, even if the educational entity is designated as the lead agency and submits the application.

B. Funding

1. \$63 million is available for this procurement. If additional funds become available, the Commission reserves the right to modify any grant contract to add additional funds. Awards will be based on the same criteria stated in this procurement.
2. Unspent funds and unspent accumulated interest, held by the grantees, will be monitored may be returned to the Commission unless there is an approved plan to fully expend these amounts.
3. Undisbursed funds, held by the Commission, may result in a reduction of grant funding unless there is an approved plan to fully expend these amounts.
4. Funds need to be encumbered by June 30, 2024 and expended/liquidated by December 31, 2026.

C. Grant Cycle

1. Grants will be awarded for a four-year, four-month grant cycle with funds allocated for the program development phase and in quarterly payments for the program operations phase. Grant disbursements will be subject to the Grantee's compliance with the RFA requirements as submitted through their application, which will be incorporated into the contract.
2. In order to assist counties in managing their contract there will be monthly check-in meetings either in-person, by phone or some other agreed upon arrangement. The intent is for the Grantee to provide a status on their program including, but not limited to, reporting requirements, hiring, spending, schedule, and any other relevant issues.
3. The Commission may withhold funds from a Grantee who fails to meet the reporting requirements, falls behind schedule, has unexpended funds, or modifies the scope of the program. If a Grantee finds itself in this position, the Grantee shall immediately contact the Commission and provide a mitigation plan to address the contractual program deficiency. The Commission may withhold funds until an agreed upon mitigation plan is submitted and accepted by the Commission.
4. If a mitigation plan is not submitted or if it has not been accepted, the Commission reserves the right to reduce a grant award by the amount of any unexpended funds.

D. Grant Apportionment

1. The Commission will apportion the funds based on population
 - a) Populations are designated into three sizes: Small, Medium, and Large
 - b) Population data is from the Department of Finance.

https://dof.ca.gov/Forecasting/Demographics/Estimates/e-1/documents/E-1_2021_InternetVersion.xlsx

2. Population Designations

- a. Population is per county or city pertinent to the behavioral health department applicant, as follows:
 1. Small (Less than, or equal to 200,000)
 2. Medium (Greater than 200,000 – 750,000)
 3. Large (Greater than 750,000)
- b. For applications from two or more counties and/or city behavioral health departments, the designation will be based on their combined populations.
- c. Grant Funding Caps are assigned to each of these populations as shown in Table V-1
- d. A list of all eligible county or city behavioral health departments and their corresponding population designations is provided below.

Small Designation
(≤ 200,000)

County	Population
Alpine County	1,135
Berkeley City	116,761
Colusa County	22,248
Del Norte County	26,949
El Dorado County	195,362
Inyo County	18,563
Kings County	152,543
Lassen County	27,572
Mono County	13,295
Napa County	137,637
Plumas County	18,116
San Benito County	63,526
Sierra County	3,189
Siskiyou County	44,330

Medium Designation
(> 200,000 – 750,000)

County	Population
Butte County	202,669
Merced County	284,836
Stanislaus County	555,968
Tri-City	220,110

Large Designation
(> 750,000)

County	Population
Alameda County	1,656,591
San Joaquin County	783,534

3. Grant Funding Caps will be based on the following population designations:

Table V-1 – Grant Funding Caps

County Designation	Number of Grants	Amount of each Grant Funding Cap	Total Available
Small	14	\$2,500,000	\$35,000,000
Medium	4	\$4,000,000	\$16,000,000
Large	2	\$6,000,000	\$12,000,000
TOTAL			\$63,000,000

4. Applicants may request funds up to the Grant Funding Cap based on these population designations.

E. Allowable Costs

1. Grant funds must be used as proposed in the grant Application in Compliance with Federal requirements and the MHSSA as approved by the Commission.
 - a. Federal Guidance/Requirements (See Appendix 1 – Federal and State Guidance)
 1. There is substantial discretion to use the award funds in the ways that best suit the needs of the recipient/sub-recipient, as long as such use fits into the following statutory category.
 2. The Intent of the Federal Stimulus monies is to respond to the COVID-19 public health emergency or its negative economic impacts.
 - b. The Budget Act of 2021 stated that these funds are to support partnerships between counties and schools pursuant to the Mental Health Student Services Act. The MHSSA which provides the following guidance on allowable costs:
 1. Personnel and/or peer support.
 2. Contractor, technical assistance, and other support.
 3. Program costs include, but are not limited to training, technology (e.g., telehealth), facilities improvements, and transportation.
 4. Facilities/Capital Outlay. Refer to Appendix 1 – Federal and State Guidance, for federal guidance on these type of expenditures.
 5. Funds may also be used to facilitate linkages and access to ongoing and sustained services, including:
 - a. Services provided on school campuses,
 - b. Suicide prevention services,
 - c. Drop-out prevention services,

- d. Outreach to high-risk youth and young adults, including, but not limited to, foster youth, youth who identify as LGBTQ+, and youth who have been expelled or suspended from school.
 - e. Placement assistance and development of a service plan that can be sustained over time for students in need of ongoing services.
6. Funds may also be used to provide other prevention, early intervention, and direct services, including, but not limited to, hiring qualified mental health personnel, professional development for school staff on trauma-informed and evidence-based mental health practices, and other strategies that respond to the mental health needs of children and youth, as determined by the Commission.
- c. Grant funds may be used to supplement, but not supplant existing financial and resource commitments of the county, city, or multi-county mental health or behavioral health departments, or a consortium of those entities, or educational entities that receive a grant.
 - d. Grant funds cannot be transferred to any other program account for specific purposes other than the stated purpose of this grant.
 - e. All expenditures must only support the program funded by the grant.

VI. INFORMATION REQUIRED IN THE GRANT APPLICATION

A. GRANT APPLICATION COVER SHEET/MINIMUM REQUIREMENTS (ATTACHMENT 1)

1. Enter the name of all organizations involved with the Partnership and Grant Application on **ATTACHMENT 1 – Grant Application Cover Sheet/Minimum Requirements**
 - a. The Applicant must meet the following minimum requirements:
 1. Applicant is a partnership comprised of:
 - a. A County, city, or multicounty mental health or behavioral health departments, or a consortium of those entities, including multicounty partnerships and
 - b. One or more school districts, and
 - c. Either
 1. The County Office of Education, or
 2. A Charter School.
2. Provide signatures of all entities in the partnership.
3. Provide a contact as an Applicant/Lead Grant Coordinator designated to receive all communications.
4. Attest that the Applicant has not applied for and/or has not received a previous MHSSA grant from the Commission.
5. DUNS number, as provided by Dun & Bradstreet, of the county or city entity receiving the grant funds.

B. ECONOMICALLY DISADVANTAGED COMMUNITIES (ATTACHMENT 3)

Applicants must show how they meet the Economically Disadvantaged Communities requirement by providing the following program information for each school in the proposed MHSSA program on **ATTACHMENT 3**:

1. School District
2. School Name
3. Title 1
4. Total enrollment in the school
5. Total enrollment in the Free and Reduced-Price Meal program at the school

In order to comply with the MHSSA requirements (e.g., school district in the partnership) and the intent of the Budget Act of 2021 (e.g., economically disadvantaged communities) the Applicant can meet the Economically Disadvantaged Communities requirement of their proposed program in one of the following ways:

1. At least 50% of the schools are Title 1, or
2. At least 50% of the schools are on the Free and Reduced-Price Meal program, or
3. At least 50% of the students enrolled are on the Free and Reduced-Price Meal program.

C. PROPOSED PLAN (ATTACHMENT 4)

1. Provide a brief proposed plan that describes the MHSSA program being implemented and how funds will be used in support of the MHSSA program.
2. Provide a brief explanation of what will be accomplished during each of the following phases:
 - a. Program Development
 - b. Program Operations

D. PROPOSED BUDGET (ATTACHMENT 5)

1. Provide proposed budget, by project phase, up to the total Grant Funding Cap for the Applicant's population designation (See Table V-1):
 - a. Program Development
 - b. Program Operations
2. Provide brief description on the types of costs that are planned to be incurred
 - a. This can include, but not limited to:
 1. Staffing
 2. Contractors
 3. Trainings and training materials
 4. Goods
 5. Capital Outlays
3. The Commission understands that during the program development phase, more detail will be provided to support the budgeted costs and there may be changes in costs

between the proposed program development and program operations. Any change will be reviewed and approved by the Commission during the program development phase and with the understanding that the total grant amount will not change

VII. GRANTEE'S RESPONSIBILITIES

Grantees agree to and commits to providing the following as part of receiving a grant.

A. Implement the MHSSA program in phases

1. Program Development Phase (Contract execution through June 30, 2022, or sooner)

- a. Develop a program that complies with the MHSSA (WIC 5886) and the Federal Requirements (See Appendix 1)
- b. Work collaboratively with the Commission and/or other MHSSA counties to learn from others, including, but not limited to developing a program and exploring possible ways to sustain the program

c. Deliverables.

1. Provide the following deliverables (reporting templates will be provided upon contract execution):

- a. Project Plan
- b. Implementation Plan
- c. Communication Plan
- d. Refined Budget
 1. Line-item detail level of proposed costs
- e. Agreement by all the partners that they support/approve the plan.

2. Project Plan needs to be approved by the Commission before moving on to the Program Operations phase.

d. Reporting.

1. Provide the following reports and/or documents:

- a. Program Expenditures
 1. Federal reporting, due quarterly (See Table VII-1)
 - a. Total expenditures
 2. Commission reporting, due as requested or at a minimum annually
 - a. Staff hired and count
 - b. Contractors hired and count
 - c. Goods purchased
 - d. Capital outlays
 - e. Other, explain
 3. The Commission reserves the right to ask for additional information, if the information provided is not clear or if the Federal Government requests additional information

b. Program Data

1. Baseline data to measure the success of the program
2. See section VII.A.2.d.4.a. for list

c. Contractor Contracts

1. Copy of Contract
2. Contractor DUNS number
2. Program Operations Phase (July 1, 2022, or sooner, through June 30, 2026)
 - a. Operate the MHSSA program
 - b. Work collaboratively with the Commission and/or other MHSSA counties to learn from others, including, but not limited to operating a program and exploring possible ways to sustain the program
 - c. Monthly Check-Ins with the Commission
 - d. Quarterly meetings with the Commission
 - e. Data Collection
 1. At minimum aggregate level data is required, but the Commission may require student level data for those grantees able to provide such data.
 2. Reporting templates will be provided at contract execution for reporting aggregate data. If providing student level data, grantee may submit in a different format, as long as all fields are included.
 3. Information is required to be reported quarterly, starting with the beginning of the program operation phase, as this will be the baseline used to measure the program operations. Refer the Table VII-1 – Reporting Schedule for due dates of reports after the initial report is submitted at the start of program operations.
 4. Information required
 - a. Number of students screened and **not** referred to services
 1. Number of students on the Free and Reduced-Meal Program
 2. Grade/Number in each grade
 3. Age/Number in each age group
 4. Primary Language/number in each primary language
 5. Ethnicity/number in each ethnicity
 6. Number of students suspended/expelled
 7. Number of students who dropped out
 8. Number of students with IEP/504
 9. Number of students in foster care
 10. Number of students that have been in juvenile hall
 - b. Number of students screened and referred to services
 1. Number of students on the Free and Reduced-Meal Program
 2. Grade/Number in each grade
 3. Age/Number in each age group
 4. Primary Language/number in each primary language
 5. Ethnicity/number in each ethnicity
 6. Number of students suspended/expelled

7. Number of students who dropped out
 8. Number of students with IEP/504
 9. Number of students in foster care
 10. Number of students that have been in juvenile hall
 - c. Number of trainings provided to teachers, administrators, and parents
 - d. Number of school mental health partnership coordination activities with other interested parties
- f. Reporting
1. Quarterly reporting is required as part of this grant. The Federal Government requires the State to report by the end of the following month after quarter end.
 2. The Department of Finance has provided a reporting schedule for Sub-Recipients (grantees), Recipients (Commission), and the Department of Finance.

Table VII-1 – Department of Finance Reporting Schedule

Report	Reporting Period	Sub-Recipients Due	Recipients Due to Finance	State Due to US Treasury
1	Award Date – December 31, 2021	January 10, 2022	January 21, 2022	January 31, 2022
2	January 1 – March 31, 2022	April 8, 2022	April 20, 2022	April 30, 2022
3	April 1 – June 30, 2022	July 8, 2022	July 20, 2022	July 31, 2022
4	July 1 – September 30, 2022	October 7, 2022	October 19, 2022	October 31, 2022

3. Data Collection
 - a. Information stated in section VII.A.2.d.
4. Program Expenditures
 - a. Federal reporting, due quarterly (See Table VII-1)
 1. Total expenditures
 - b. Commission reporting, due as requested or at a minimum annually
 1. Staff Hired and count
 2. Contractors hired and count
 3. Goods purchased
 4. Capital purchases
 5. Other, explain
 - c. The Commission reserves the right to ask for additional information, if the information provided is not clear or if the Federal Government requests additional information.
5. Contractor (Sub-Contractor) Contracts
 - a. Copy of Contract

- b. DUNS Number
- B. Comply with all Federal requirements (See Appendix 1)
 1. Highlights of the requirements include:
 - a. Develop and implement effective internal controls to ensure that funding decisions under the grant award constitute eligible uses of funds, and document determinations,
 - b. Implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles,
 - c. If using multiple funding sources to support the program, must be able to track and report State Fiscal Recovery Funds separately from any other funding sources,
 - d. Funds may be used for administering the MHSSA program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements,
 - e. Maintain records and financial documents for five years after December 31, 2026, which is the date in the US Treasury has set as when the funding ends.
 2. Title VI of the Civil Rights Act of 1964
 - a. Provide attestation and/or support for compliance during the term of the grant, as requested.

VIII. APPLICATION INSTRUCTIONS

A. APPLICANT ADMONISHMENT

This procurement will follow an approach designed to increase the likelihood that Applicants have a full understanding of the requirements before attempting to develop their applications.

1. It is the Applicant's responsibility to:
 - a. Carefully read the entire solicitation,
 - b. Ask appropriate questions in a timely manner, if clarification is necessary,
 - c. Submit all required responses by the required dates and times,
 - d. Make sure that all procedures and requirements of the solicitation are accurately followed and appropriately addressed,
 - e. Carefully re-read the entire solicitation before submitting an application.

B. WRITTEN QUESTIONS

Only questions submitted in writing and answered in writing by the Procurement Official shall be binding and official. Written questions must be submitted by email to the Procurement Official identified in section VIII.C, Procurement Official, using ATTACHMENT 8, Questions Template. All written questions submitted by the deadline, specified in the Key Action Dates (Table IV-1), will be responded to by the Commission. At its discretion, Commission reserves the right to contact an Applicant to seek clarification of any inquiry received.

Any changes to the RFA will be made in the form of an addendum. Please note that no verbal information given will be binding upon the Commission unless such information is confirmed in writing as an official addendum.

The Commission website (www.MHSOAC.ca.gov) and Cal eProcure (www.caleprocure.ca.gov) will be used to communicate with prospective Applicants. Information and ongoing communications for this solicitation will be posted at each location.

C. PROCUREMENT OFFICIAL

The Procurement Official is the Commission's designated authorized representative regarding this procurement.

Applicants are directed to communicate, submit questions, deliver bids, and submit all correspondence regarding this procurement to the Procurement Official.

Cheryl Ward, Procurement Official
Mental Health Services Oversight and Accountability Commission
E-mail: mhsoac@mhsoac.ca.gov
Subject Line: RFA_MHSSA_002

D. INTENT TO APPLY

Applicants who want to participate in the solicitation shall submit a completed Attachment 2 - Intent to Apply, see due date specified on Table IV-1, Key Action Dates. The purpose of the Intent to Apply is to ensure all interested parties to the solicitation receive communications during the procurement process. The Intent to Apply shall be emailed to the Procurement Official identified in section VIII.C. Only those Applicants who submit an Intent to Apply will be eligible to apply for this Grant. Correspondence to an Applicant regarding this solicitation will only be given to the Applicant's designated contact person.

It shall be the Applicant's responsibility to immediately notify the Procurement Official identified in section VIII.C, in writing, regarding any revision to the contact person information. The Commission shall not be responsible for bid correspondence not received by the Applicant, if the Applicant fails to notify the Commission, in writing, about any change pertaining to the designated contact person.

E. SOLICITATION DOCUMENT

This solicitation document includes, in addition to an explanation of the Commission's requirements which must be met, instructions which prescribe the format and content of bids to be submitted and the model of the Contract to be executed between the Commission and the successful Applicant.

If an Applicant discovers any ambiguity, conflict, discrepancy, omission, or other error in this solicitation document, the Applicant shall immediately notify the Procurement Official identified in section VIII.C, of such error in writing and request clarification or modification of the document.

If the solicitation document contains an error known to the Applicant, or an error that reasonably should have been known, the Applicant shall bid at its own risk. If the Applicant fails to notify the Commission of the error prior to the date fixed for submission of bids, and is awarded the Contract, the Applicant shall not be entitled to additional compensation or time by reason of the error or its later correction.

F. CONFIDENTIALITY

Applicant material becomes public only after the notice of Intent to Award is released. If material marked “confidential,” “proprietary,” or “trade secret” is requested pursuant to the California Public Records Act, Government Code Section 6250 et seq., the Commission will make an independent assessment whether it is exempt from disclosure. If the Commission disagrees with the Applicant, the Commission will notify the Applicant and give them a reasonable opportunity to justify their position or obtain a court order protecting the material from disclosure.

The Applicant should be aware that marking a document “confidential” or “proprietary” in a Bid may exclude it from consideration for award and will not keep that document from being released after notice of award as part of the public record, unless a court has ordered the Commission not to release the document.

Any disclosure of confidential information by the Applicant is a basis for rejecting the Applicant’s bid and ruling the Applicant ineligible to further participate. Any disclosure of confidential information by a Commission employee is a basis for disciplinary action, including dismissal from State employment, as provided by Government Code Section 19570 et seq.

G. ADDENDA

The Commission may modify the solicitation prior to Contract award by issuance of an addendum to all Applicants who are participating in the bidding process at the time the addendum is issued. Addenda will be numbered consecutively.

Applicants are allowed five (5) business days to submit written questions related solely to the changes made in the addendum.

H. APPLICANT’S COST

Costs for developing the Application are the responsibility entirely of the Applicant and shall not be chargeable to the Commission.

I. SIGNATURE OF BID (APPLICATION)

A cover letter (which shall be considered an integral part of the Application) and any bid form requiring signature, must be signed by an individual who is authorized to bind the bidding Partnership contractually. Electronic signatures will be accepted for the submission of an application. The signature block must indicate the title or position that the individual holds in the Partnership. An unsigned Application may be rejected.

J. FALSE OF MISLEADING STATEMENTS

Applications which contain false or misleading statements may be rejected. If, in the opinion of the Commission, such information was intended to mislead the Commission in its evaluation of the bid, and the attribute, condition, or capability is a requirement of this solicitation document, it will be the basis for rejection of the Application.

K. DISPOSITION OF APPLICATIONS

All materials submitted in response to this solicitation will become the property of the State of California and will be returned only at the Commission's option and at the Applicant's expense. At a minimum, the master copy of the Application shall be retained for official files and will become a public record after the Notification of Intent to Award is posted. However, materials the Commission considers as confidential information will be returned upon request of the Applicant.

L. APPEALS

Although not required by law, the Commission will have an Appeals process for the awarding of the grants under this RFA. The provisions for the process are as follows:

- i. The Appeal process is limited to only those Applicants who submitted an application.
- ii. An Intent to Appeal letter from an Applicant must be received at the following address no later than 5:00pm (Pacific Time) five (5) working days from the date of the posting of Notice of Intent to Award.
- iii. The only acceptable delivery method for Intent to Appeal letter is by a postal service (United States Post Office, Federal Express, etc.). The Intent to Appeal letter cannot be hand delivered by the Applicant, faxed, or sent by electronic mail. Any Intent to Appeal letter received without an original signature and/or by a delivery method other than a postal service will not be considered.
- iv. Include the following label information and deliver your appeal letter, in a sealed envelope:

Applicant Name
Street Address
City, State, Zip Code

APPEAL LETTER: RFA_MHSSA_002 Grant Award
Cheryl Ward, Procurement Official
Mental Health Services Oversight and Accountability Commission
1325 J Street, Suite 1700, Sacramento, California 95814

1. Within five (5) working days from the date the Commission receives the Intent to Appeal letter, the protesting Applicant must file with the Commission at the above address a Letter of Appeal detailing the grounds for the appeal. The only acceptable delivery method for the Letter of Appeal is by a postal service (United States Post Office, Federal Express, etc.). The Letter of Appeal cannot be hand delivered by the Applicant, faxed or sent by electronic mail. Any Letter of Appeal received without an original signature and/or by a delivery method other than a postal service will not be considered.
2. The Letter of Appeal must describe the factors that support the Applicant's claim that the appealing Applicant would have been awarded the contract had the Commission correctly applied the prescribed evaluation rating standards in the RFA or if the Commission had followed the evaluation and scoring methods in the RFA. The Letter of Appeal must identify specific information in the Application that the Applicant believes was overlooked or misinterpreted. The Letter of Appeal may not provide any additional information that was not included in the original application.
3. If a Letter of Appeal is filed, the contract shall not be awarded until the Commission has reviewed and resolved the appeal.

The Executive Director of the Commission will render a decision in writing to the Appeal and the decision will be considered final. The written decision will be sent to the appealing Applicant via a postal service.

IX. APPLICATION SUBMISSION INSTRUCTIONS

This section contains the format requirements and instructions on how to submit an Application. The format is prescribed to assist the Applicant in meeting State bidding requirements and to enable the Commission to evaluate each Application uniformly and fairly. Applicants must follow all Application format instructions, answer all questions, and supply all required documents.

A. REQUIRED DOCUMENTS

Applications shall include all required attachments and be organized in the following order:

- Attachment 1: Grant Application Cover Sheet/Minimum Requirements
- Attachment 2: Intent to Apply
- Attachment 3: Economically Disadvantaged Communities
- Attachment 4: Proposed Plan
- Attachment 5: Proposed Budget
- Attachment 6: Final Submission Checklist
- Attachment 7: Payee Data Record (Std 204)

Applications not including all of the above listed items, with proper signatures when required, shall be deemed non-compliant. ***A non-compliant Application is one that does not meet the basic Application requirements and may be rejected.***

B. REQUIRED FORMAT FOR AN APPLICATION

Applications shall be submitted electronically to the Procurement Official listed in Section VIII.C. Applications may be in either Word or PDF format. If submitting in PDF format, please ensure the document is in a readable PDF format. Applications should have a Table of Contents and page numbers on each page. Applications must comply with all RFA requirements. Before submitting a response to this RFA, Applicants should review the Application, correct all errors, and confirm compliance with the RFA requirements. Not complying with all of the RFA requirements is cause for an application to be rejected.

Applications must be submitted by the due date and time listed on Table IV-1.

X. ADMINISTRATION

A. PAYEE DATA RECORD (Std 204) (ATTACHMENT 7)

The Payee Data Record is required to receive a payment from the State of California and is completed in lieu of a IRS W-9 or W-7. The information provided is used to populate the check (warrant) when payments are made.

B. BUDGET DETAIL AND PAYMENT PROVISIONS

1. Invoicing and Payment

- a. For activities/tasks satisfactorily rendered (i.e., upon receipt and approval of agreed upon deliverables), and upon receipt and approval of the invoices, the Commission agrees to compensate the Grantee in accordance with the rates specified in this contract.

- b. Invoices shall include the Contract Number and shall not more frequently than quarterly in arrears to:

MHSOAC
Attention: Accounting Office
MHSOAC@mhsoc.ca.gov
Subject Line: MHSSA Grant

2. Budget Contingency Clause

- a. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Contract does not appropriate sufficient funds for the program, this Contract shall no longer be in full force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this Contract and Grantee shall not be obligated to perform any provisions of this Contract.
- b. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Contract with no liability occurring to the State, or offer an agreement amendment to Grantee to reflect the reduced amount.
- c. If this Contract overlaps Federal and State fiscal years, should funds not be appropriated by Congress and approved by the Legislature for the fiscal year(s) following that during which this Contract was executed, the State may exercise its option to cancel this Contract.
- d. In addition, this Contract is subject to any additional restrictions, limitations, or conditions enacted by Congress or the Legislature which may affect the provisions or terms of funding of this contract in any manner.

3. Cost

- a. The total amount of this Agreement shall not exceed the amount of the grant request listed on Proposed Budget (ATTACHMENT 5)
- b. The Commission reserves the right to adjust the grant amount and grant term as needed during the grant term. Any change will occur through a contract amendment.

4. Prompt Payment Clause

- a. Payment will be made in accordance with, and within the time specified in, Government Code Chapter 4.5, commencing with Section 927. Payment for deliverables is meant to be inclusive of all of the preparatory work, planning, and material cost involved in the completion of the intent of the deliverable not just the report itself.

5. General Terms and Conditions

- a. These are the standard rules covering this grant contract
- b. See Exhibit 1 – General Terms and Conditions

XI. APPLICATION SCORING

This section explains how the Applications will be scored.

A. APPLICATION SCORING

Applications will be reviewed and scored based on the Applicant’s response to each requirement. Points will be awarded to responses meeting the requirement.

Scoring will be conducted in the following areas:

- Mandatory Requirements
- Scored Requirements
- Budget

Each of these areas are described below.

B. MANDATORY REQUIREMENTS

All requirements are considered mandatory, in that they all require a response. Responding “Not Applicable” (N/A) is appropriate if true. Not responding to all of the requirements, or providing false information are grounds for disqualification.

C. SCORED REQUIREMENTS

The following attachments will be scored: Attachment 3 (Economically Disadvantaged Communities), Attachment 4 (Proposed Plan), and Attachment 5 (Proposed Budget).

Scoring criteria is listed below:

SCORING CRITERIA APPLICATION				
Response does not address the requirement	Response is partially complete including reasonableness (less than 30%)	Response is partially complete including reasonableness (30% - less than 50%)	Response is partially complete including reasonableness (50% - 90%)	Response is fully complete including reasonableness (90%+)
0% of available points	25% of available points	50% of available points	75% of available points	100% of available points

Total points available:

Requirement	Points

		Available
	ADMINISTRATIVE REQUIREMENTS	
1	INTENT TO APPLY	Pass/Fail
2	GRANT APPLICATION COVER SHEET/MINIMUM REQUIREMENTS	Pass/Fail
	SCORED REQUIREMENTS	
3	ECONOMICALLY DISADVANTAGED COMMUNITIES	3,000
4	PROPOSED PLAN	2,000
5	PROPOSED BUDGET	2,000
6	TOTAL POINTS AVAILABLE	7,000

Detailed scoring is listed below. Scores will be applied based on the completeness of the response, which includes the quality of listed items asked for in the requirements. The more complete the response, the more points will be awarded up to the total point designated for each requirement.

Note, the table below does not contain the full requirements, as the intent is only to provide the possible points for each requirement. Refer to the respective RFA sections for the complete requirement.

No.	Requirement	Points Available
VIII. APPLICATION INSTRUCTIONS		
D	INTENT TO APPLY	
D	Applicants who want to participate in the solicitation shall submit a completed Intent to Apply	Pass / Fail
VI. INFORMATION REQUIRED IN THE GRANT APPLICATION		
A	GRANT APPLICATIONS COVER SHEET/MINIMUM REQUIREMENTS	
A.1.	Enter the name of all organizations involved with the Partnership and Grant Application on ATTACHMENT 1 – Grant Application Cover Sheet	Pass / Fail
A.2.	Provide signatures of all entities in the partnership	Pass / Fail
A.3.	Provide a contact as an Applicant/Lead Grant Coordinator designated to receive all communications	Pass / Fail
A.4.	Attest that the Applicant has not applied for and/or has not received a previous MHSSA grant from the Commission	Pass / Fail
A.5.	DUNS number, as provided by Dun & Bradstreet, of the County or city entity receiving the grant funds	Pass / Fail
B.	ECONOMICALLY DISADVANTAGED COMMUNITIES	

B.	Applicants must show how they meet the Economically Disadvantaged Communities requirement by providing the following program information for each school in the MHSSA program	1,000
	Enrollment Data Calculations	
	Ratio of Title 1 schools on Free and Reduced-Price Meal program / Total schools covered in the proposed program x 1,000 points	1,000
	Ratio of schools on Free and Reduced-Price Meal program / Total schools covered in the proposed program x 500 points	500
	Ratio of enrolled students on Free and Reduced-Price Meal program / Total enrolled students covered in the proposed program x 500 points	500
C.	PROPOSED PLAN	
C.1.	Provide a brief program plan that describes how funds will be used in support of the MHSSA program	1,500
C.2.	Provide a brief explanation of what will be accomplished during each of the following phases: a. Program Development b. Program Operations	500
D.	PROPOSED BUDGET	
D.1.	Provide proposed budget, by project phase, up to the total Grant Funding Cap for the Applicant's population designation (See Table V-1): a. Program Development Program Operations	500
D.2.	Provide brief description on the types of costs that are planned to be incurred a. This can include, but not limited to 1. Staffing 2. Contractors 3. Trainings 4. Goods 5. Capital Outlays	1,500
TOTAL POINTS		7,000

D. GRANT AWARD DETERMINATION

1. Funds will be awarded as follows:
 - a. Applications will be scored and ranked, highest score to lowest score. Applicants that meet the threshold of scoring at least 50% of the available points are eligible to receive a grant
 - b. Grant funds will be awarded starting with the highest score and continuing in rank until all funds are awarded

- c. If the total funds available exceed the requested application amounts, the Commission reserves the right to award additional amounts to grantees
- d. The intent of this grant is to award grants to all applicants that meet the threshold, but the actual amount of the grant received may be different than the amount requested
- e. The Commission reserves the right to negotiate to finalize any contract.

ATTACHMENT 1: APPLICATION COVER SHEET

Mental Health Student Services Act Grant Application Cover Sheet

Provide the information related to the partnership below.

Name of County and/or City Mental Health/Behavioral Health Department	Director or Designee Name and Title	
Director or Designee Signature <i>(Sign as Lead Agency or sign to authorize the Lead Agency listed below, if not the county/city)</i>		Date

DUNS number of the County and/or City Mental Health/Behavioral Health Department: _____

Provide the Lead agency information if it is not the County and/or City Mental Health/Behavioral Health Department

Name of Lead Agency	Director or Designee Name and Title	
Director or Designee Signature		Date

County and/or City Mental Health/Behavioral Health Department Applicant has not applied for and/or has not received a previous MHSSA grant from the Commission (initial): _____

I HEREBY CERTIFY under penalty of perjury that I have the authority to apply for this grant; that we have not applied and/or received previous MHSSA funds and that this grant Application is consistent with the terms and requirements of the Commission's Request for Application for the Mental Health Student Services Act.

If this is a joint effort with another County and/or City Mental Health/Behavioral Health, list all additional participants to the application. *(Add lines as needed)*

Additional County and/or City Mental Health/Behavioral Health Departments	Director or Designee	Date Signed
1.	Name:	
	Signature:	
2.	Name:	
	Signature:	

List all school districts in the partnership for this application <i>(Add lines as needed)</i>
1.
2.
3.

List all Educational entities (County Office of Education and/or Charter School(s)) participating in this application. *(Add lines as needed)*

Name of Educational Entity	Director or Designee	Date Signed
1.	Name:	
	Signature:	
2.	Name:	
	Signature:	

Name:	
Title:	
Email:	
Phone Number:	

Applicant/Lead
Grant Coordinator
Contact
Information:

ATTACHMENT 2: INTENT TO APPLY

This Attachment is required to be submitted to be eligible to receive a grant. See due state stated in Table IV-I Key Action Dates.

The form may be submitted by email to the Procurement Official below, but the original signed copy must be submitted with the final Application.

Procurement Official:

Cheryl Ward
Mental Health Services Oversight and Accountability Commission
MHSOAC@mhsoac.ca.gov

Subject Line: RFA_MHSSA_002

We intend to submit an Application for the MSHAOC RFA_MHSSA_002: _____

The individual to whom all information regarding this solicitation shall be transmitted is:

Name:			
Address:			
City, State and ZIP Code:			
Telephone:		FAX:	
E-Mail:			

List all counties, and/or city mental health/behavioral health departments covered under this Intent to Bid. If this is a joint effort, the lead county shall be listed first and sign the Intent to Apply. (Add lines as needed)

Counties, and/or city mental health/behavioral health departments	
1.	
2.	
3.	
4.	

List all School Districts participating in this application. If a School District is the lead, identify which one. (Add lines as needed)

School Districts	
1.	
2.	
3.	
4.	
5.	
6.	

List all Educational entities (County Office of Education and/or Charter School(s)) participating in this application. If an Educational entity is the lead, identify which one. *(Add lines as needed)*

Educational entities (County Office of Education and/or Charter School(s))	
1.	
2.	
3.	

Authorized Signor:

Name (Signature)

Date

Name and Title (Print)

County

Email

Telephone

ATTACHMENT 3: ECONOMICALLY DISADVANTAGED COMMUNITIES

Applicants must show how they meet the Economically Disadvantaged Communities requirement by providing the following program information for each school in the proposed MHSSA program

Economically Disadvantaged Communities						
VI.B.	Enrollment Data					
		School District (Name)	School (Name)	Title 1 (Y/N)	Total Enrollment (Count)	Total Enrollment in Free and Reduced-Price Meal program (Count)
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
		(Add lines as needed)				

ATTACHMENT 4: PROPOSED PLAN

Proposed Plan	
VI.C.	Provide a brief program plan that describes the MHSSA program being implemented and how funds will be used in support of the MHSSA program
VI.C.	Provide a brief explanation of what will be accomplished during each of the following phases: <ul style="list-style-type: none">a. Program Developmentb. Program Operations

ATTACHMENT 5: PROPOSED BUDGET

Provide proposed budget, by project phase, up to the total Grant Funding Cap for the Applicant’s population designation (See Table V-1)

Proposed Budget	
D.1.a.	Program Development
	Proposed Budget – Program Development
	\$
D.2.	<p>Provide brief description on the types of costs that are planned to be incurred</p> <ul style="list-style-type: none"> a. This can include, but not limited to <ul style="list-style-type: none"> 1. Staffing 2. Contractors 3. Trainings 4. Goods 5. Capital Outlays
D.1.b.	Program Operations

	Proposed Budget – Program Operations				
	Year 1	Year 2	Year 3	Year 4	Total Program Operations
	\$	\$	\$	\$	\$
D.2.	Provide brief description on the types of costs that are planned to be incurred <ul style="list-style-type: none"> a. This can include, but not limited to <ul style="list-style-type: none"> 1. Staffing 2. Contractors 3. Trainings 4. Goods 5. Capital Outlays 				
D.1.c.	Total Grant Request				
	Total Grant Request (Total Program Development + Total Program Operations)				\$

ATTACHMENT 6: FINAL SUBMISSION CHECKLIST

Complete this checklist to confirm the items in your application. Place a check mark or “X” next to each item that you are submitting to Commission. For your application to be complete, all required attachments along with this checklist shall be returned with your application package.

Check	DESCRIPTION
	Attachment 1: Application Cover Sheet/Minimum Requirements
	Attachment 2: Intent to Apply
	Attachment 3: Economically Disadvantaged Communities
	Attachment 4: Proposed Plan
	Attachment 5: Proposed Budget
	Attachment 6: Final Submission Checklist
	Attachment 7: Payee Data Record (Std 204)

ATTACHMENT 7: PAYEE DATA RECORD (STD 204)

The Applicant must complete and submit Payee Data Record (STD. 204) with its Final Application.

This form is available at: <http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std204.pdf>

ATTACHMENT 8: QUESTIONS TEMPLATE

Use this template for submitting questions in relation to this procurement. Add rows as needed. Follow Key Action Dates in Table IV-1 and submit to the procurement official identified in Section VIII.C.

RFA_MHSSA_002		
	RFA Section Reference	Question
1		
2		
3		
4		
5		
6		
7		
8		

APPENDIX 1: FEDERAL AND STATE GUIDANCE

The MHSSA grants, funded through the State Fiscal Recovery Fund, are governed by the rules of the US Department of Treasury and the MHSSA. It is up to the Grantee to understand and comply with all rules

These MHSSA grant funds are classified as

- Statutory Category: To respond to the COVID-19 public health emergency or its negative economic impacts
 - Expenditure Category: 1. Public Health
 - Expenditure Sub-Category: 1.10. Mental Health Services
-
- A. US Department of the Treasury – Compliance and Reporting Guidance
 1. <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>
 - B. US Department of the Treasury – Interim Final Rule
 1. <https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf>
 - C. US Department of the Treasury – FAQ
 1. <https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf>
 - D. US Department of the Treasury – Quick Reference Guide
 1. <https://home.treasury.gov/system/files/136/SLFRP-Quick-Reference-Guide-FINAL-508a.pdf>
 - E. Mental Health Student Services Act (Welfare and Institutions Code 5886)
 1. https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=WIC&division=5.&title=&part=4.&chapter=3.&article=

EXHIBIT 1: GENERAL TERMS AND CONDITIONS

1. **Amendment:** No amendment or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties. No oral understanding or agreement not incorporated in this Agreement is binding on the parties.
2. **Assignment:** This Agreement or any interest herein shall not be assigned to another party. Any attempt to make such an assignment is cause for immediate termination. (See Section 25.)
3. **Audit:** Commission or California State Auditor or any State of California fiscal oversight agency has the right to audit performance under this Agreement. The auditor(s) shall be entitled to review and copy Grantee's records and supporting documentation pertinent to its performance. Grantee agrees to maintain such records and documents for five years after December 31, 2026, which is the date the US Treasury has set as when the funding ends. Grantee agrees to allow the auditor(s) access to such records and documents as are relevant and pertinent, at its facilities during normal business hours; and to allow its employees to be interviewed as deemed necessary, in the professional opinion of the auditor(s). Commission agrees to give Grantee advance written notice of any onsite audit.
4. **Captions:** The subject matter headings appearing in this Agreement have been inserted for the purpose of convenience and ready reference. They do not purport to and shall not be deemed to define or modify party intent.
5. **Confidentiality:** Grantee shall not disclose data or documents or disseminate the contents of any preliminary report or work product created under this Agreement without written permission of Commission.
6. **Counterparts:** The parties may sign this Agreement in multiple counterparts, each of which constitutes an original, and all of which, collectively, constitute only one agreement. This Agreement may be executed electronically through any means that includes password-protected authentication. The parties agree that signed electronic counterparts will be binding upon them in the same way as though they were hardcopies with original signatures.
7. **Dispute Resolution:**
 - A. *First Level.* Grantee shall first discuss and attempt to resolve any dispute arising under its performance of this Agreement informally with the Commission Contract Manager. If the dispute cannot be disposed of at this level, it shall be decided by the Commission Executive Director for which purpose Grantee shall submit a written statement of dispute to: Executive Director, MHSOAC, 1325 J Street, Suite 1700, Sacramento, California 95814. The submission may be transmitted by email but

- must also be sent by overnight mail with proof of receipt (see provisions for Notice above).
- B. *Second Level.* Within ten (10) days of receipt of the statement described above, the Executive Director or designee shall meet Contractor's representative(s) for the purpose of resolving the dispute. The Executive Director shall issue a decision to be served in the same manner as the written statement, which shall be final at the informal level.
- C. *Arbitration.* After recourse to the informal level of dispute set forth above, any controversy or claim arising out of or relating to this Agreement or breach thereof shall be settled by arbitration at the election of either party in accordance with California Public Contract Code Section 10240 et. seq. and judgment upon the award rendered by the arbitration may be entered in any court having jurisdiction thereof.
8. Electronic Signature: Unless otherwise prohibited by law, the parties agree that an electronic signature has the same legal force and effect as a hard-copy with ink signature. The term "electronic signature" means one that is applied using a mutually-approved technology with imbedded authentication and password protection; the parties agree that either DocuSign™ or Adobe Acrobat™ is so approved. The parties further agree that a signed copy of this Agreement may be transmitted by electronic means including facsimile and email.
9. Governing Forum: In the event of dispute, the parties agree that the County of Sacramento and City of Sacramento shall be the proper forum.
10. Governing Law: This Agreement is governed by and shall be interpreted in accordance with the laws of the State of California, without regard to state conflict-of-law.
11. Indemnification: Grantee agrees to indemnify, defend and hold harmless Commission and its officers, agents and employees from any and all claims or losses resulting from its negligence or intentional actions in utilizing the grant funds under this Agreement.
12. Independent Contractor: Grantee and its agents shall act in an independent capacity in the performance of this Agreement and not as employees or agents of Commission.
13. Interpretation: In the event of ambiguity, the language in this Agreement shall be assigned its ordinary English meaning; or its meaning under industry jargon, as may be applicable.
14. Commission Logo: Contract hereby authorizes the uses of Commission Logo by Grantee for outreach and information purposes in connection with this Agreement. Grantee understand and agrees it must adhere to the guidelines in the Commission Brand Book in using this logo. A copy of Brand Book will be provided to the grantee upon the request.

15. Non-Discrimination: Grantee shall not discriminate against any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. Grantee represents that this pledge extends to its obligations as an employer. Grantee also represents that it will follow all federal and state laws that apply to anti-discrimination, anti-harassment and workplace safety.
16. Notice: The parties agree that any writing or Notice required under this Agreement shall be made in writing to each other's Grant Managers as identified in Exhibit A, including Reports and other non-binding communications. The parties agree that email will be considered sufficient for Notices, Reports and other writings required under this Agreement; except for a Notice of Termination which shall be sent by overnight mail with proof of receipt to the Grant Manager, and also to the fiscal agent named in Exhibit B.
17. Presentations: Grantee shall meet with Commission upon request to present any findings, conclusions or recommendations that result from its performance under this Agreement.
18. Progress Reports: Unless otherwise specified in the RFA, Grantee shall provide a monthly progress report to Commission. This Report must be in writing unless an oral Report is approved in advance. This Report shall include the status of Contract deliverables and a statement as to why they are (or are not) on schedule. Grantee shall cooperate with and shall be available to meet with Commission to discuss any difficulties, or special problems, so that solutions or remedies can be developed as soon as possible.
19. Public Records Act: Commission is governed by and shall comply with the California Public Records Act (PRA) at Government Code Sections 6250 *et seq.* Under the PRA, medical records, data and any other information in the custody of Commission are exempt from disclosure to the extent they contain personally identifiable information and shall be withheld from disclosure to that extent.
20. Publications And Reports: Commission reserves the right to use and reproduce all reports and data produced and delivered under this Agreement. Commission further reserves the right to authorize others to use or reproduce such materials.
21. Severability: In the event any provision of this Agreement is unenforceable that the parties agree that all other provisions shall remain in full force and effect.
22. Staff Partnering: Selected Commission staff shall be permitted to work side-by-side with Grantee's staff to the extent and under conditions agreed upon between the parties.

Commission staff will be given access to Contractor's data, working papers and other written materials as needed for this purpose.

23. Subordinate Agreements:

A. Pass-Through. Grantee shall not "pass through" any portion of its funding under this Agreement except to its school partners as identified in the Application for Grant Funding; or, as identified by written Notice to the Contract Manager during the course of this Agreement. Said pass-through shall be documented in a written agreement subordinate to this Grant Agreement (Sub-Grant) which shall be provided to the Commission upon request. The Sub-Grant may be collateral to any Partnership Agreement submitted in connection with the Application. The Sub-Grant shall:

1. Incorporate the reporting requirements in this RFA
2. Incorporate the invoicing requirements in this RFA
3. Incorporate the data requirements in this RFA
4. Include the following provisions from this Exhibit 1: Audit, Commission Logo, Presentations and Governing Law/Forum

B. Vendors. Grantee is authorized to retain third-party vendors in furtherance of the objectives of this Agreement. The Commission is entitled to receive copies of the contracts between Grantee and said vendor(s), upon request. The Commission is also entitled to require advance review and approval for a given vendor contract, upon request. Grantee agrees to include the following provisions from this Exhibit C in its vendor contracts: Audit, Commission Logo, Presentations and Governing Law/Forum.

24. Survival: The following terms and conditions in this Exhibit C shall survive termination of this Agreement: Audit, Commission Logo, Presentations, and Governing Law/Forum.

25. Termination For Cause: Commission is entitled to terminate this Agreement immediately and be relieved of any payments should the Grantee fail to perform its responsibilities in accordance with the due dates specified herein. However, MSHOAC agrees to give Grantee advance written Notice stating the cause and provide an opportunity to cure, on a case-by-case basis, and at its sole discretion. All costs to Commission that result from a termination for cause shall be deducted from any sum due the Grantee for work satisfactorily performed; the balance shall be paid upon demand pursuant to Exhibit B.

26. (Removed Does not apply)

27. Waiver: Waiver of breach under this Agreement shall not be held to be a waiver of any other or subsequent breach. All remedies afforded in this Agreement shall be cumulative; that is, in addition to every other remedy provided by law. Any failure by

Commission to enforce a provision(s) of this Agreement shall not be construed as a waiver nor shall it affect the validity of this Agreement overall.

MENTAL HEALTH OVERSIGHT AND ACCOUNTABILITY COMMISSION
 MENTAL HEALTH STUDENT SERVICES ACT
 DATA COLLECTION QUARTERLY REPORT CALENDAR

Report	Reporting Period	Grantees/Sub-Recipients Due to Commission
1	Award Date – February 28, 2022	N/A (No report due)
2	March 1, 2022 – May 31, 2022	July 8, 2022
3	June 1, 2022 – August 31, 2022	October 7, 2022
4	September 1, 2022 – November 30, 2022	January 9, 2023
5	December 1, 2022 – February 28, 2023	April 7, 2023
6	March 1, 2023 – May 31, 2023	July 10, 2023
7	June 1, 2023 – August 31, 2023	October 9, 2023
8	September 1, 2023 – November 30, 2023	January 8, 2024
9	December 1, 2023 – February 29, 2024	April 8, 2024
10	March 1, 2024 – May 31, 2024	July 9, 2024
11	June 1, 2024 – August 31, 2024	October 8, 2024
12	September 1, 2024 – November 30, 2024	January 8, 2025
13	December 1, 2024 – February 28, 2025	April 8, 2025
14	March 1, 2025 – May 31, 2025	July 8, 2025
15	June 1, 2025 – August 31, 2025	October 8, 2025
16	September 1, 2025 – November 30, 2025	January 9, 2026
17	December 1, 2025 – February 28, 2026	April 8, 2026
18	March 1, 2026 – May 31, 2026	July 8, 2026
19	June 1, 2026 – June 30, 2026	TBD

**SUB-GRANT AGREEMENT BETWEEN COUNTY OF MONO
AND THE MONO COUNTY OFFICE OF EDUCATION
FOR THE PROVISION OF SCHOOL BASED MENTAL HEALTH SERVICES**

HIPAA BUSINESS ASSOCIATE AGREEMENT

This Exhibit shall constitute the Business Associate Agreement (the “Agreement”) between the Mono County Office of Education, (the “Business Associate”) and the County of Mono (the “Covered Entity”), and applies to the functions Business Associate will perform on behalf of Covered Entity (collectively, “Services”), that are identified in the Master Agreement (as defined below).

1. **Purpose.** This Agreement is intended to ensure that the Business Associate will establish and implement appropriate privacy and security safeguards with respect to “Protected Health Information” (as defined below) that the Business Associate may create, receive, use, or disclose in connection with the Services to be provided by the Business Associate to the Covered Entity, and that such safeguards will be consistent with the standards set forth in regulations promulgated under the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (“HIPAA”) as amended by the Health Information Technology for Economic and Clinical Health Act as set forth in Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009 (“HITECH Act”).

2. **Regulatory References.** All references to regulatory Sections, Parts and Subparts in this Agreement are to Title 45 of the Code of Federal Regulations as in effect or as amended, and for which compliance is required, unless otherwise specified.

3. **Definitions.** Terms used, but not otherwise defined, in this Agreement shall have the same meaning as those terms defined in Sections 160.103, 164.304 and 164.501.

(a) Business Associate. “Business Associate” shall mean the party identified above as the “Business Associate”.

(b) Breach. “Breach” shall have the same meaning as the term “breach” in Section 164.402.

(c) Covered Entity. “Covered Entity” shall mean the County of Mono, a hybrid entity, and its designated covered components, which are subject to the Standards for Privacy and Security of Individually Identifiable Health Information set forth in Parts 160 and 164.

(d) Designated Record Set. “Designated Record Set” shall have the same meaning as the term “designated record set” in Section 164.501.

(e) Electronic Protected Health Information. “Electronic Protected Health Information” (“EPHI”) is a subset of Protected Health Information and means individually identifiable health information that is transmitted or maintained in electronic media, limited to the information created, received, maintained or transmitted by Business Associate from or on behalf of Covered Entity.

(f) Individual. “Individual” shall have the same meaning as the term “Individual” in Section 160.103 and shall include a person who qualifies as a personal representative in accordance with Section 164.502(g).

(g) Master Agreement. “Master Agreement” shall mean the contract or other agreement to which this Attachment is attached and made a part of.

(h) Minimum Necessary. “Minimum Necessary” shall mean the minimum amount of Protected Health Information necessary for the intended purpose, as set forth at Section 164.514(d)(1): *Standard: Minimum Necessary Requirements*.

(i) Privacy Rule. “Privacy Rule” shall mean the Standards for Privacy of Individually Identifiable Health Information at Part 160 and Part 164, Subparts A and E.

(j) Protected Health Information. “Protected Health Information” shall have the same meaning as the term “protected health information” in Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

(k) Required By Law. “Required by law” shall have the same meaning as the term “required by law” in Section 164.103.

(l) Secretary. “Secretary” shall mean the Secretary of the United States Department of Health and Human Services (“DHHS”) or his/her designee.

(m) Security Incident. “Security Incident” shall mean the attempted or successful unauthorized access, use, disclosure, modification, or destruction of information or interference with systems operations in an information system, but does not include minor incidents that occur on a daily basis, such as scans, “pings”, or unsuccessful random attempts to penetrate computer networks or servers maintained by Business Associate.

(n) Security Rule. “Security Rule” shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 160 and Part 164, Subparts A and C.

(o) Unsecured Protected Health Information. “Unsecured Protected Health Information” shall have the same meaning as the term “unsecured protected health information” in Section 164.402, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

4. **Compliance with the HIPAA Privacy and Security Rules.**

(a) Business Associate acknowledges that it is required by Sections 13401 and 13404 of the HITECH Act to comply with the HIPAA Security Rule, Sections 164.308 through 164.316, and the use and disclosure provisions of the HIPAA Privacy Rule, Sections 164.502 and 164.504.

(b) Business Associate agrees not to use or further disclose Protected Health Information other than as permitted or required by this Agreement, or as required by law.

5. **Permitted Uses and Disclosures.**

(a) Except as otherwise limited in this Agreement, Business Associate may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity for the purposes specified in Attachment A to this Exhibit, which if completed and attached hereto is incorporated by reference, or as otherwise specified in the Scope of Work (Attachment A) of the Master Agreement, subject to limiting use and disclosure to applicable minimum necessary rules, regulations and statutes and provided that such use or disclosure would not violate the Privacy Rule if done by Covered Entity.

(b) Except as otherwise limited in this Agreement, Business Associate may use Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate.

(c) Except as otherwise limited in this Agreement, Business Associate may disclose Protected Health Information for the proper management and administration of the Business Associate, provided that disclosures are Required by Law, or Business Associate obtains

reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

(d) Except as otherwise limited in this Agreement, Business Associate may use Protected Health Information to provide Data Aggregation services to Covered Entity as permitted by Section 164.504(e)(2)(i)(B).

(e) Business Associate may use Protected Health Information to report violations of law to appropriate Federal and State authorities consistent with Section 164.502(j).

6. Appropriate Safeguards.

(a) Business Associate agrees to use appropriate safeguards to prevent the use or disclosure of Protected Health Information other than as provided for by this Agreement. Appropriate safeguards shall include implementing administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the Protected Health Information that is created, received, maintained or transmitted on behalf of the Covered Entity and limiting use and disclosure to applicable minimum necessary rules, regulations and statutes.

(b) To the extent practicable, Business Associate will secure all Protected Health Information by technological means that render such information unusable, unreadable, or indecipherable to unauthorized individuals and in accordance with any applicable standards or guidance issued by the Department of Health and Human Services under Section 13402 of the HITECH Act.

7. Reporting Unauthorized Uses and Disclosures.

(a) Business Associate agrees to notify Covered Entity of any breach, or security incident involving Unsecured Protected Health Information of which it becomes aware, including any access to, or use or disclosure of Protected Health Information not permitted by this Agreement. Such notification will be made within five (5) business days after discovery and will include, to the extent possible, the identification of each Individual whose Unsecured Protected Health Information has been, or is reasonably believed by the Business Associate to have been, accessed, acquired, used or disclosed, a description of the Protected Health Information involved, the nature of the unauthorized access, use or disclosure, the date of occurrence, and a description of any remedial action taken or proposed to be taken by Business Associate. Business Associate will also provide to Covered Entity any other available information that the Covered Entity is required to include in its notification to the Individual under Section 164.404(c) at the time of the initial report or promptly thereafter as the information becomes available.

(b) In the event of a request by law enforcement under Section 164.412, Business Associate may delay notifying Covered Entity for the applicable timeframe.

(c) A breach or unauthorized access, use, or disclosure shall be treated as discovered by the Business Associate on the first day on which such unauthorized access, use, or disclosure is known, or should reasonably have been known, to the Business Associate or to any person, other than the individual committing the unauthorized disclosure, that is an employee, officer, subcontractor, agent or other representative of the Business Associate.

(d) In meeting its obligations under this section, it is understood that Business Associate is not acting as the Covered Entity's agent. In performance of the work, duties, and obligations

and in the exercise of the rights granted under this Agreement, it is understood and agreed that Business Associate is at all times acting as an independent contractor in providing services pursuant to this Agreement and the Master Agreement.

8. Mitigating the Effect of a Breach, Security Incident, or Unauthorized Access, Use or Disclosure of Unsecured Protected Health Information.

(a) Business Associate agrees to mitigate, to the greatest extent possible, any harm that results from the breach, security incident, or unauthorized access, use or disclosure of Unsecured Protected Health Information by Business Associate or its employees, officers, subcontractors, agents, or other representatives.

(b) Following a breach, security incident, or any unauthorized access, use or disclosure of Unsecured Protected Health Information, Business Associate agrees to take any and all corrective action necessary to prevent recurrence, to document any such action, and to make said documentation available to Covered Entity.

(c) Except as required by law, Business Associate agrees that it will not inform any third party of a breach or unauthorized access, use or disclosure of Unsecured Protected Health Information without obtaining the Covered Entity's prior written consent. Covered Entity hereby reserves the sole right to determine whether and how such notice is to be provided to any Individuals, regulatory agencies, or others as may be required by law, regulation or contract terms, as well as the contents of such notice.

9. Indemnification.

(a) Business Associate agrees to hold harmless, defend at its own expense, and indemnify Covered Entity for the costs of any mitigation undertaken by Business Associate pursuant to Section 8, above.

(b) Business Associate agrees to assume responsibility for any and all costs associated with the Covered Entity's notification of Individuals affected by a breach or unauthorized access, use or disclosure by Business Associate or its employees, officers, subcontractors, agents or other representatives when such notification is required by any state or federal law or regulation, or under any applicable contract to which Covered Entity is a party.

(c) Business Associate agrees to hold harmless, defend at its own expense and indemnify Covered Entity and its respective employees, directors, officers, subcontractors, agents or other members of its workforce (each of the foregoing hereinafter referred to as "Indemnified Party") against all actual and direct losses suffered by the Indemnified Party and all liability to third parties arising from or in connection with any breach of this Agreement or from any acts or omissions related to this Agreement by Business Associate or its employees, directors, officers, subcontractors, agents or other members of its workforce. Accordingly, on demand, Business Associate shall reimburse any Indemnified Party for any and all actual and direct losses, liabilities, lost profits, fines, penalties, costs or expenses (including reasonable attorneys' fees) which may for any reason be imposed upon any Indemnified Party by reason of any suit, claim, action, proceeding or demand by any third party which results from the Business Associate's acts or omissions hereunder. Business Associate's obligation to indemnify any Indemnified Party shall survive the expiration or termination of this Agreement.

10. Individuals' Rights.

(a) Business Associate agrees to provide access, at the request of Covered Entity, and in

the time and manner designated by the Covered Entity, to Protected Health Information in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual, or a person or entity designated by the Individual in order to meet the requirements under Section 164.524 and HITECH Act Section 13405(e)(1).

(b) Business Associate agrees to make any amendment(s) to Protected Health Information in a Designated Record Set that the Covered Entity directs or agrees to make pursuant to Section 164.526, at the request of Covered Entity or an Individual, and in the time and manner designated by the Covered Entity.

(c) Business Associate agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with Section 164.528.

(d) Business Associate agrees to provide to Covered Entity or an Individual, in the time and manner designated by Covered Entity, information collected in accordance with Section 10(c) of this Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with Section 164.528.

(e) Business Associate agrees to comply with any restriction to the use or disclosure of Protected Health Information that Covered Entity agrees to in accordance with Section 164.522.

11. Obligations of Covered Entity.

(a) Covered Entity shall provide Business Associate with the notice of privacy practices that Covered Entity produces in accordance with Section 164.520, as well as any changes to such notice.

(b) Covered Entity shall provide Business Associate with any changes in, or revocation of, permission by Individual to use or disclose Protected Health Information, if such changes affect Business Associate's permitted or required uses and disclosures.

(c) Covered Entity shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to in accordance with Section 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of Protected Health Information.

12. Agents and Subcontractors of Business Associate.

(a) Business Associate agrees to ensure that any agent, subcontractor, or other representative to whom it provides Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity, agrees in writing to the same restrictions, conditions and requirements that apply through this Agreement to Business Associate with respect to such information, including the requirement to promptly notify the Business Associate of any instances of unauthorized access to or use or disclosure of Protected Health Information of which it becomes aware. Upon request, Business Associate shall provide copies of such agreements to Covered Entity.

(b) Business Associate shall implement and maintain sanctions against any agent, subcontractor or other representative that violates such restrictions, conditions or requirements and shall mitigate the effects of any such violation.

13. Audit, Inspection, and Enforcement.

(a) Business Associate agrees to make internal practices, books, and records relating to

the use and disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity, available to any state or federal agency, including the Secretary, for the purposes of determining compliance with HIPAA and any related regulations or official guidance.

(b) With reasonable notice, Covered Entity and its authorized agents or contractors may audit and/or examine Business Associate's facilities, systems, policies, procedures, and documentation relating to the security and privacy of Protected Health Information to determine compliance with the terms of this Agreement. Business Associate shall promptly correct any violation of this Agreement found by Covered Entity and shall certify in writing that the correction has been made. Covered Entity's failure to detect any unsatisfactory practice does not constitute acceptance of the practice or a waiver of Covered Entity's enforcement rights under this Agreement.

14. **Permissible Requests by Covered Entity.** Covered Entity shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by Covered Entity.

15. **Term and Termination.**

(a) The terms of this Agreement shall remain in effect for the duration of all services provided by Business Associate under the Master Agreement and for so long as Business Associate remains in possession of any Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity unless Covered Entity has agreed in accordance with this section that it is not feasible to return or destroy all Protected Health Information.

(b) Upon termination of the Master Agreement, Business Associate shall recover any Protected Health Information relating to the Master Agreement and this Agreement in its possession and in the possession of its subcontractors, agents or representatives. Business Associate shall return to Covered Entity, or destroy with the consent of Covered Entity, all such Protected Health Information, in any form, in its possession and shall retain no copies. If Business Associate believes it is not feasible to return or destroy the Protected Health Information, Business Associate shall so notify Covered Entity in writing. The notification shall include: (1) a statement that the Business Associate has determined that it is not feasible to return or destroy the Protected Health Information in its possession, and (2) the specific reasons for such determination. If Covered Entity agrees in its sole discretion that Business Associate cannot feasibly return or destroy the Protected Health Information, Business Associate shall ensure that any and all protections, requirements and restrictions contained in the Master Agreement and this Agreement shall be extended to any Protected Health Information for so long as Business Associate maintains such Protected Health Information, and that any further uses and/or disclosures will be limited to the purposes that make the return or destruction of the Protected Health Information infeasible.

(c) Covered entity may immediately terminate the Master Agreement if it determines that Business Associate has violated a material term of this Agreement.

16. **Amendment.** The Parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for Covered Entity and Business Associate to comply with the requirements of the HIPAA Privacy and Security Rules and the HITECH Act.

17. **Entire Agreement.** This Attachment constitutes the entire HIPAA Business Associate Agreement between the parties, and supersedes any and all prior HIPAA Business Associate Agreements between them.

18. **Notices.**

(a) All notices required or authorized by this Agreement shall be in writing and shall be delivered in person or by deposit in the United States mail, by certified mail, postage prepaid, return receipt requested. Any notice sent by mail in the manner prescribed by this paragraph shall be deemed to have been received on the date noted on the return receipt or five days following the date of deposit, whichever is earlier.

(b) Any mailed notice, demand, request, consent, approval or communication that Covered Entity desires to give to Business Associate shall be addressed to Business Associate at the mailing address set forth in the Master Agreement.

(c) Any mailed notice, demand, request, consent, approval or communication that Business Associate desires to give to Covered Entity shall be addressed to Covered Entity at the following address:

Mono County Privacy Officer
Office of County Counsel
P.O. Box 2415
Mammoth Lakes, CA 93546

(d) For purposes of subparagraphs (b) and (c) above, either party may change its address by notifying the other party of the change of address.

19. **Lost Revenues; Penalties/Fines.**

(a) **Lost Revenues.** Business Associate shall make Covered Entity whole for any revenues lost arising from an act or omission in billing practices by Business Associate.

(b) **Penalties/Fines for Failure to Comply with HIPAA.** Business Associate shall pay any penalty or fine assessed against Covered Entity arising from Business Associate's failure to comply with the obligations imposed by HIPAA.

(c) **Penalties/Fines (other).** Business Associate shall pay any penalty or fine assessed against Covered Entity arising from Business Associate's failure to comply with all applicable Federal or State Health Care Program Requirements, including, but not limited to any penalties or fines which may be assessed under a Federal or State False Claims Act provision.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Finance

TIME REQUIRED 30 minutes

PERSONS APPEARING BEFORE THE BOARD Janet Dutcher, Finance Director

SUBJECT Mono County Audit Reports for FY 2020-21

AGENDA DESCRIPTION:

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

Presentation of the Annual Comprehensive Financial Report and the Single Audit Report for the fiscal year ended June 30, 2021.

RECOMMENDED ACTION:

None. Presentation and discussion only.

FISCAL IMPACT:

None.

CONTACT NAME: Janet Dutcher

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff report
<input type="checkbox"/> Auditor Communications Letter
<input type="checkbox"/> Mono County 2020-21 Annual Comprehensive Financial Report
<input type="checkbox"/> Mono County 2020-21 Single Audit Report
<input type="checkbox"/> Management Letter 2020-21

History

Time

Who

Approval

6/13/2022 5:10 PM	County Counsel	Yes
6/14/2022 10:05 AM	Finance	Yes
6/17/2022 11:47 AM	County Administrative Office	Yes



DEPARTMENT OF FINANCE

AUDITOR-CONTROLLER

COUNTY OF MONO

Kim Bunn
Assistant Finance Director
Auditor-Controller

Janet Dutcher, CPA, CGFM, MPA
Director of Finance

Gerald Frank
Assistant Finance Director
Treasurer - Tax Collector

TO: Mono County Board of Supervisors

FROM: Janet Dutcher – Finance Director

DATE: June 14, 2022

RE: Mono County Audit Reports for FY 2020-2021

Discussion:

Each year, an audit of the County-wide financial statements is required along with a separate compliance audit of our Federally funded programs. In their third year of their contract to audit Mono County, Price Paige & Company out of Clovis, CA, completed their fieldwork in October 2021 and issued their audit opinions on May 16, 2022, based on financial statements prepared by the Mono County Finance Department team.

The County has once again received an unmodified opinion (the best kind you can get) from the independent audit firm of Price Paige & Company. This is the auditor's attestation that the financial statements and schedule of federal awards prepared by Finance Department staff are presented fairly and in conformity with generally accepted accounting principles (GAAP) for governments.

The single audit part of this engagement tests whether Mono County complied with federal compliance requirements applicable to our federally supported programs. The auditors utilize a risk assessment process each year to determine which federal programs to audit. For FY 2020-21, the following federal programs were audited:

- CDFA 21-019: Coronavirus Relief Fund
- CDFA 93-323: Epidemiology and Laboratory Capacity for Infectious Diseases

There were no material weaknesses or significant deficiencies noted by the auditors. The County now qualifies as low risk auditee, the effective of which lower audit coverage of individual programs is required.

Staff will present a summary of the County's annual audit reports, including financial highlights from the reports. Your Board will have the opportunity to engage in discussion, ask questions and request a more in-depth presentation on any element of the financial reports.

Fiscal Impact:

None. Reports have been filed with the California State Controller's Office. The prior year findings status of implemented will ensure the U.S. Department of Health and Human Services and the State Department of Alcohol and Drug Programs will ensure continued funding for the Behavioral Health Services Department. Additionally, continuing disclosure requirements for the County's 2018 Certificates of Participation – Civic Center have been met by submitting the audit report to the appropriate regulatory agencies.



May 16, 2022

To the Board of Supervisors County
of Mono
Bridgeport, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California (the "County") for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. During fiscal year 2021, the County changed accounting policies related to accounting and financial reporting for fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities*. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

- Management's estimate of the depreciation expense is based on the useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.
- Closure/Post-Closure Liability – Management's estimate of the closure and post-closure care costs/liability is based on various factors including:
 - Landfill total estimated capacity
 - Cumulative capacity used
 - Estimated costs to close, adjusted annually for inflation

We evaluated the key factors and assumptions used to develop the closure and post-closure care costs/liability in determining that it is reasonable in relation to the financial statements taken as a whole.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

- Management’s estimate of the net pension liability and related deferrals is based on actuarial valuations which include significant assumptions regarding discount rate, inflation, payroll growth, projected salary increases and investment rate of return. We evaluated the key factors and assumptions used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the net other postemployment benefit liability and related deferrals is determined using terms of various health care plans offered, together with relevant actuarial assumptions and health care cost trend rates, projected annual rates and discount rate. We evaluated the key factors and assumptions used to develop the other post-retirement benefit obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of the pension plan in Note 7 to the financial statements provides detailed information on the pension plan including a description of the plan, benefits provided, contributions, calculations of the net pension liability and related deferrals, actuarial assumptions and discount rate used to measure the liability.
- The disclosure of the other postemployment benefit plan in Note 8 to the financial statements provides detailed information on the postemployment benefit plan including a description of the plan, benefits provided, contributions, calculations of the net other postemployment benefit liability and related deferrals, actuarial assumptions and discount rate used to measure the liability.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 16, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to required supplementary information, as listed within the table of contents of the financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Combining and Individual Fund Financial Statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory section nor statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of Board of Supervisors and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Price Pange & Company

Client: COUNTY OF MONO
Workpaper: Attachment: Uncorrected Audit Differences

Account / Opinion Unit	Description	Workpaper Reference	Debit	Credit
PJE01				
To account for Fair Value adjustment in the current year		O101		
General Fund	Cash and investments		89,162	□
	Unrestricted investment earnings			89,162
Road Fund	Cash and investments		20,503	□
	Unrestricted investment earnings			20,503
Realignment Fund	Cash and investments		61,144	□
	Unrestricted investment earnings			61,144
Mental Health Services Act	Cash and investments		44,406	□
	Unrestricted investment earnings			44,406
Public Health	Cash and investments		7,946	
	Unrestricted investment earnings			7,946
Civic Center Project	Cash and investments		1,817	□
	Unrestricted investment earnings			1,817
Other Governmental Funds	Cash and investments		84,072	□
	Unrestricted investment earnings			84,072
Solid Waste Fund	Cash and investments		17,269	□
	Restricted cash in Treasury		24,698	□
	Unrestricted investment earnings			41,967
Airport	Cash and investments		260	□
	Unrestricted investment earnings			260
Nonmajor Enterprise Funds	Cash and investments		1,097	□
	Unrestricted investment earnings			1,097
Internal Service Funds	Cash and investments		12,988	□
	Unrestricted investment earnings			12,988
Custodial □ Ext Invst Pool	Cash and investments		336,993	□
	Investment income			336,993
Custodial □ Other	Cash and investments		125,030	□
	Investment income		□	125,030
Total			<u>827,385</u>	<u>827,385</u>

Account	Description	Workpaper Reference	Debit	Credit
PJE02				
To move property tax admin fee from revenue to unavailable revenue				
100□11□010□16010	PROP TAX ADMIN FEE□ BOS		614.00	0.00
100□12□070□16010	PROP TAX ADMIN FEE□ FINANCE		122,643.00	0.00
100□12□100□16010	PROP TAX ADMIN FEE□ ASSESSOR		398,067.00	0.00
100□13□120□16010	PROP TAX ADMIN FEE□ CO COUNSEL		1,957.00	0.00
100□27□180□16010	PROP TAX ADMIN FEE□ CLERK		2,280.00	0.00
100□00□000□00301	Unavailable Revenue		0.00	525,561.00
Total			<u>525,561.00</u>	<u>525,561.00</u>

**COUNTY OF MONO
STATE OF CALIFORNIA**

Annual Comprehensive Financial Report

For the Year Ended June 30, 2021



Prepared by the Department of Finance

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INTRODUCTORY SECTION

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DEPARTMENT OF FINANCE

AUDITOR-CONTROLLER

COUNTY OF MONO

Kim Bunn
Assistant Finance Director
Auditor-Controller

Janet Dutcher, CPA, CGFM, MPA
Director of Finance

Gerald Frank
Assistant Finance Director
Treasurer - Tax Collector

May 16, 2022

To the Board of Supervisors and Citizens of Mono County:

The Annual Comprehensive Financial Report (ACFR) of the County of Mono (County) for the fiscal year ended June 30, 2021, is hereby submitted in compliance with Section 25250 and 25253 of the Government Code of the State of California.

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

The independent auditor's report is located at the front of the financial section of this report. Price Paige & Company, a firm of licensed certified public accountants, has issued an unmodified ("clean") opinion on the County's financial statements for the fiscal year ended June 30, 2021.

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

PROFILE OF THE GOVERNMENT

Incorporated in 1861, Mono County is a rural county centrally located on the eastern side of the Sierra Nevada Mountains. The County has an area of 3,049 square miles and a total population of 13,295 (as of January 1, 2021, California Department of Finance). Other than Mammoth Lakes, the County's only incorporated area which boasts a year-round population of 7,827, 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. Notwithstanding the negative economic impacts caused by public health measures associated with the COVID-19 related pandemic, approximately 37.7 percent of all employment is directly associated with this industry. Typically, more than 1.7 million visitors stay in Mono County on average for three days, generating \$601 million for the local economy and \$23.7 million in local taxes. Most of these visitors travel to and through the county on the state highway system. Major attractions include Mammoth and June Mountain ski areas, Yosemite National Park, Mono Lake, Devils Postpile National Monument, Bodie State Historic Park, and the many lakes, streams and backcountry attractions accessed through Mono County communities. Mammoth Lakes, together with June Lake, is Mono County's most visited destination and is home to one of the largest ski resorts in North America.

The County government functions as a local government body to serve the needs of its residents. As geographical and political subdivisions of the state, counties serve a dual role; providing municipal services in the unincorporated areas and acting as administrative agents for state and federal government programs and services for all eligible residents County-wide. As a general-law county, Mono County is bound by state law as to the number and duties of County elected officials. The County has five districts that are approximately equal in population with boundaries adjusted every ten years following the federal census. Policymaking and legislative authority are vested in the County Board of Supervisors (the Board). The Board provides overall direction to the County and its responsibilities include adopting the budget, approving contracts, setting policies and passing ordinances. Board members are elected to four-year staggered terms, and each member represents one of the County's five districts. The County has three elected department heads: Assessor, District Attorney, and Sheriff-Coroner. The County Administrative Officer (CAO) appoints other department heads except for the position of County Counsel where the Board of Supervisors is the appointing authority.

The County employed 326 full-time equivalent employees in FY 2020-2021 to provide a full range of services to its residents. The County's principal functions include seven major areas: general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation and cultural services. The State and Federal governments mandate certain minimum levels of services in the public assistance and health areas. The majority of services performed by the County are provided for all residents, regardless of whether those residents live in the County's one incorporated town or in the unincorporated areas. Every County resident directly or indirectly benefits from these services.

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

The County is required by State law to adopt a balanced budget by October 2 of each fiscal year. This annual budget serves as the foundation for the County's financial planning and control. Budgets are adopted for most governmental and proprietary funds. The County maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget approved by the Board. Unencumbered annual appropriations lapse at year-end. The legal level of control for appropriations is exercised at the budget unit level within each fund. Appropriations beyond that level may only be adjusted during the year with approval of the Board. Management may make adjustments at their discretion below that level. Such adjustments by the Board and management are reflected in the revised budgetary data presented in the financial statements. Prior to adoption of the budgets, a public hearing is held to receive comments.

REQUESTS FOR INFORMATION

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

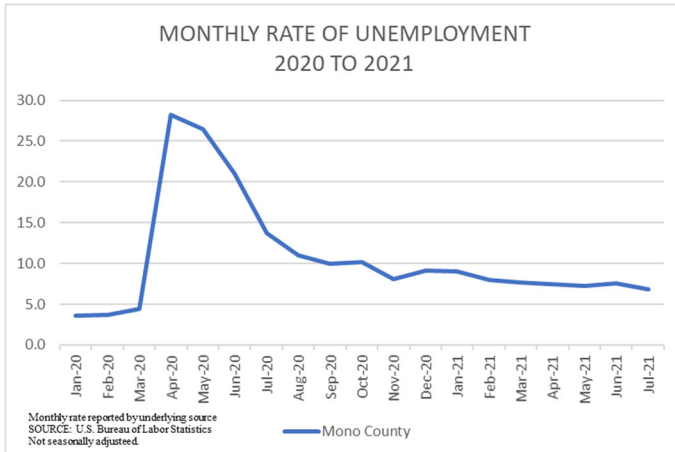
FINANCIAL AND ECONOMIC INDICATORS

State Government

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

Mono County Economy

The effects of the COVID-19 pandemic, which began in March 2020, caused significant negative economic effects starting in the fourth quarter of the previous year and continued well beyond the fiscal year 2020-21. The Governor's blueprint to cautiously open the economy while mitigating threats to public health and safety emanating from the spread of the disease, and more importantly, lessening the concerning utilization of scarce hospital beds to treat those individuals hospitalized with illness, is reflected in the financial results presented in this report. While critical public health efforts worked to keep citizens and communities safe from the potentially deadly virus, the fiscal impact of these public health policy decisions result in most prominently losses of transient occupancy taxes and sales tax revenues. Prior to this, Mono County's economy had been stable and experiencing slow but steady growth.

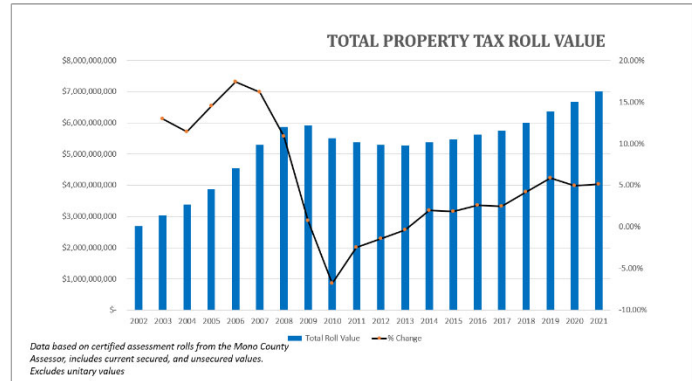


Unemployment

As of June 2021, the County's unemployment rate was 6.8% after posting near-full employment at June 2019 with an unemployment rate of 3.8% and then escalating to an all-time high of 28.2% in April 2020 because of the unprecedented actions to shut down economic activity in favor of mitigating the public health risks of the COVID-19 induced pandemic. At the same time that Mono County's unemployment rate declined to 6.8%, the California rate was higher at 7.9% and the national rate was lower at 5.9%.

Property Tax Revenues

Property tax sourced revenue sustained steep reductions through the economic downturn of 2008 and 2009 and its aftermath, declining \$1.9 million, or 10.7%, from its peak. Since that time, assessed values now exceeds pre-2008 levels. Property and real property transfer taxes since fiscal year 2012-2013 have increased at rates between 1.96% and 5.86%. This growth continues into fiscal year 2020-2021, with assessed values being 5.14% above the previous year.

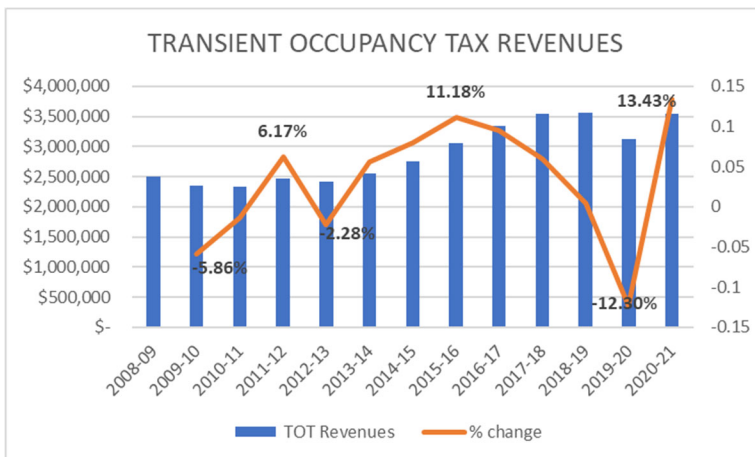
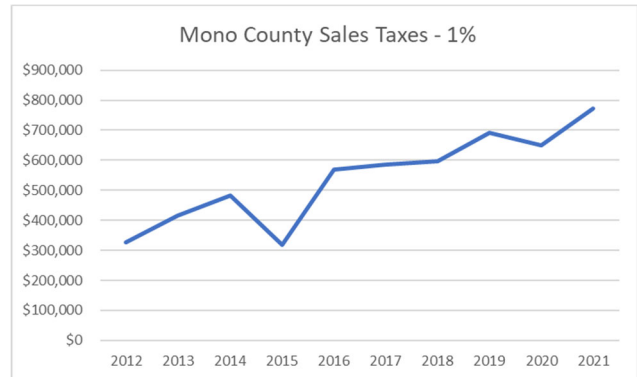


Property Tax Delinquencies

The delinquency rate associated with current secured property tax collections is at its lowest in history, dropping from 11.1% at June 30, 2010 to 0.69% at June 30, 2021 and averaging 0.74% over the past four years, despite the fiscal hardships brought about by the pandemic public health measures. While this means that current year secured property tax collections are nearing 100% and tax receivable balances are at their lowest, it does indicate less delinquent property tax revenues in future years.

Sales Tax Revenues

Sales tax collections decreased 5.88% in 2020 but rebounded by 18.83% in fiscal year 2020-21, returning to above pre-pandemic levels by more than \$81,000, or 11.8% higher. Prior to the start of the pandemic, sales taxes were steadily increasing, with average growth of 15.57% per year from 2013 through 2019.



Transient Occupancy Taxes

Tourism is a major economic sector in Mono County and represents an important revenue stream. The County also saw continued growth in transient occupancy tax (TOT) through 2018 with revenues leveling off in 2019 at 3.5 million, an increase of 42% since the beginning of the great recession in 2008. In FY 2019-20, Mono County experienced a loss of 12.30% caused by the COVID-19 measures with its significant travel restrictions. For FY 2020-21, TOT revenues have rebounded to near record levels, increasing by 13.43% as COVID restrictions have been eased.

Program revenues essential to departments' ability to maintain public services increased overall by \$6.6 million, or 19.74%, for FY 2020-21. Included is nearly \$3.9 million in disaster relief funding to support the County's response to the emergent COVID-19 public health crisis, an additional \$929,000 of Mental Health Services Act revenue, and \$624,000 more in realignment revenue from the State. There were just under 130 building permits issued in 2021, valued at approximately \$12 million. Building permit trends over the past 15 years show improvement since the development "bubble" in 2006-2008 when more than 350 permits were issued followed by the market crash that began in 2008 and into 2009. The County's housing market has yet to reach pre-recession levels. Although, the County has experienced a small rise in commercial projects including the Mono County Civic Center, which was completed during this fiscal year. Yet, affordability of housing continues to be a major concern. The median price of existing single-family homes in Mono County was \$1,190,000 in 2021.

MAJOR INITIATIVES

The County completed several initiatives in FY 2020-2021 while maintaining core services during the year. The following highlights represent a partial list of the many accomplishments and on-going initiatives of the Mono County organization in FY 2020-2021:

- Total property tax collections remained steady at 99.31, slightly higher from 99.13% in FY 2019-20, of total amounts billed in FY 2020-2021.
- The new Civic Center located in the Town of Mammoth was ready for occupancy to house 12 departments in a total of 33,000 square feet. The Board of Supervisors approved issuing \$19,940,000 of Certificates of Participation, Series 2018, which were competitively sold on the market at a total premium of \$2,266,116 and generating cash proceeds of \$22,206,117 to pay for the project. As of June 30, 2021, all but \$314,351 of proceeds had been disbursed with the remaining amount held pending released of retention amounts to the construction contractor.

- Renewed our issuer rating of AA3 from Moody's and the credit rating of AA- long-term rating on the County's series 2018A certificates of participation with an outlook of stable.
- Continued using SB 1 gas tax funding towards execution of the 5-year road capital improvement plan, with several projects getting initiated and started during the fiscal year.
- In March 2020, the County initiated the Emergency Operations Center (EOC) along with the Town of Mammoth Lakes and the Mammoth Lakes Fire Protection District to coordinate efforts in responding to the COVID-19 public health emergency and continued operations beyond FY 2020-21. The objectives of the EOC, in cooperation with Mono County Public Health, is to provide for public safety, mitigate the speed of COVID-19 spread, and deliver timely, accurate, and transparent information about COVID-19.
- The County received a total of \$1,372,779 in American Rescue Plan Act (ARPA) funding from Federal Government. This funding was included in the Coronavirus State and Local Fiscal Recovery Funds program, providing resources for state and local governments to fight the pandemic and support families and businesses struggling with its public health and economic impacts, maintain vital public services, and build strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

ACCOUNTING AND BUDGETARY POLICIES

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

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

The County's budget must balance expenditure appropriations with resources. Any deviation from a balanced budget is not permitted by the California State Government Code, which states: "In the recommended, adopted and final budgets the funding sources shall equal the financing uses" (Government Code 29009). The County establishes a general reserve account striving to maintain a balance at 5% to 15% of annual general fund expenditures. The general reserve is available upon adoption of a resolution by the Board of Supervisors for spending related to natural disasters, public health crisis, destruction of public facilities and other calamities. With the fiscal year 2016-17, the County established an economic stabilization reserve within the General Fund balance for the purpose of accumulating resources to offset future revenue losses during the next recession. The balance of the reserve at June 30, 2021 is \$3,758,996. A contingency appropriation of 1% of General Fund appropriations is included in each year's budget to accommodate unexpected increases in expenditures, which could not have reasonably been anticipated at the time the budget was developed.

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

Cash temporarily idle during the fiscal year was invested with the County Treasury pooled cash. This investment pool is composed of deposits and investments allowed by California Government Code and the Mono County investment policy. The pooled investment concept allows the various funds within the County Treasury to earn interest based on their average daily cash balance. The County, pursuant to the adopted investment policy, invested in United States Government Agency

Obligations, California Municipalities, Negotiable Certificates of Deposit (CD), Corporate Bonds and the State Local Agency Investment Fund (LAIF).

PROSPECTS FOR THE FUTURE

Mono County continues to balance moderate increases in tax revenues against keeping up with the costs of providing services. The annual growth in property values since 2014 has averaged 3.63% annually. Federal and State revenues have remained steady, in part because the state backfilled the loss of realignment revenues and California's highly progressive tax rate structure ensured intergovernmental state revenues remained available during a period in which health and public assistance services were in high demand. However, budget challenges are ahead. The County expects increases in personnel costs resulting from salary alignment with the market and higher cost of living conditions, health care premium increases, and escalation of required pension retirement contributions.

ACKNOWLEDGMENTS

The preparation of this ACFR 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 16th day of May, 2022,



JANET DUTCHER, CPA, CGFM, MPA
Finance Director
County of Mono, CA

MONO COUNTY ELECTORATE

BOARD OF SUPERVISORS

COUNTY ADMINISTRATION
Robert Lawton

COUNTY COUNSEL
Stacey Simon

ASSESSOR
Barry Beck

DISTRICT ATTORNEY
Tim Kendall

Victim-Witness

SHERIFF
Ingrid Braun

Boating

Coroner

Court Security

Emergency Services

Jail

Search & Rescue

ANIMAL SERVICES
Malinda Huggans

CLERK-RECORDER
Sheereen Dedman

ECONOMIC DEVELOPMENT
Alicia Vennos

INFORMATION TECHNOLOGY
Nate Greenberg

PROBATION
Karin Humiston

PUBLIC WORKS
Tony Dublino

BEHAVIORAL HEALTH
Robin Roberts

COMMUNITY DEVELOPMENT
Wendy Sugimura

FINANCE
Janet Dutcher

EMERGENCY MEDICAL SERVICES
Chris Mokracek

PUBLIC HEALTH
Bryan Wheeler

SOCIAL SERVICES
Kathy Peterson

Human Resources
Risk Management

Mental Health Services Act
Alcohol and Other Drug Services

Elections
Clerk of the Board

Building Inspection
CDBG
Housing

Code Enforcement
Geothermal
Planning

Auditor-Controller
Treasurer-Tax Collector

Tourism
Fish Enhancement

Adult Probation
Juvenile Probation

Environmental Health
Bioterrorism
Health Education

Campgrounds
Engineering
Motor Pool
Solid Waste

Capital Improvement
Facilities
Road
Zones of Benefit

ETR
Foster Care
General Relief

County Of Mono



COUNTY OF MONO
DIRECTORY OF PUBLIC OFFICIALS
As of June 30, 2021

DEPARTMENT	DEPARTMENT OFFICIAL
ELECTED OFFICIALS	
Board of Supervisors	
District #1	Jennifer Kreitz, Chair
District #2	Rhonda Duggan
District #3	Bob Gardner, Vice-Chair
District #4	John Peters
District #5	Stacy Corless
Assessor	Barry Beck
District Attorney	Tim Kendall
Sheriff-Coroner	Ingrid Braun
Combined Court	Mark G. Magit
Superintendent of Schools	Stacey Adler, PH.D
APPOINTED OFFICIALS	
Animal Services Director	Malinda Huggans
County Administrative Officer	Robert Lawton
County Counsel	Stacey Simon
Behavioral Health Director	Robin Roberts, MFT
Clerk-Recorder/Clerk of the Board	Scheereen Dedman
Community Development Director	Wendy Sugimura
Economic Development Director	Alicia Vennos
EMS Chief	Chris Mokracek
Finance Director	Janet Dutcher, CPA, CGFM, MPA
Health Officer	Dr. Caryn Slack
Information Technology Director	Nate Greenberg
Probation Chief	Karin Humiston, PH.D.
Public Health Director	Bryan Wheeler, RN, MSN, PHN
Public Works Director	Tony Dublino
Social Services Director	Kathy Peterson, MPH

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
of the County of Mono
Bridgeport, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, 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.

Adoption of New Accounting Standard

As described in Note 9 to the financial statements, for the fiscal year ended June 30, 2021, the County adopted new accounting guidance, GASB No. 84, Fiduciary Activities, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. 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 net pension liability and related ratios – agent multiple employer plan, schedule of pension plan contributions – agent multiple employer plan, schedule of proportionate share of the net pension liability and related ratios as of the measurement date and schedule of contributions – cost sharing multiple employer plan, schedule of changes in net OPEB liability and related ratios, schedule of OPEB contributions, 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Price Page & Company

Clovis, California
May 16, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

The management of the County of Mono (County) offers readers of the County's Annual Comprehensive Financial Report (ACFR) this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2021. 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 \$34,153,115 on June 30, 2021 and increased from the prior year by \$10,144,770, or 42.26%. This increase represents the degree to which revenues exceeded expenses, an indication that the County's position is improving. The County's cash position at June 30, 2021 improved by \$12.9 million.
- The County's overall assets exceeded its liabilities at the close of the most recent fiscal year by \$34,153,115 (net position). Of this amount, \$44,283,731 is invested in capital assets net of related debt. These capital assets are used to provide services to citizens and are not available for future spending. Restricted net position of \$37,283,320 is subject to external restrictions on their use and are available to meet the County's ongoing obligations related to programs having external restrictions. This leaves an unrestricted net deficit of \$47,413,936.
- As of June 30, 2021, the County's governmental funds reported combined ending fund balances of \$51,370,755, an increase of \$8,082,616, or 18.67%, in comparison with the prior year. Of this increase, \$2,332,851 results from General Fund unanticipated property, transient occupancy, and sales taxes. Another \$2,253,658, or 27.88% represents unspent state, federal, and local disaster relief funding. Unspent realignment revenues of \$1,848,034 accounts for another 22.86% of the increase in fund balance.
- At the end of the current fiscal year, unassigned fund balance for the governmental type funds was \$11,296,306, or 21.99% of total governmental fund balance, a 56.5% increase in unassigned fund balance from last year.
- The County completed construction of its new Civic Center facility located within the Town of Mammoth Lakes at a total cost of \$21.3 million and placed it in service effective June 30, 2021. All Departments located within the Town will serve the public under one roof once remote work necessitated by the pandemic comes to an end. As much of the costs were incurred in the prior fiscal year as construction in progress, the transfer of the facility into service had minimal impact on the overall net position of the County for this fiscal year.
- The total long-term debt for the current fiscal year increased by \$3,821,592, or 3.54%. Long-term debt balances increased by \$3,975,535 from pensions and \$1,576,072 from the obligation to provide for closure and post-closure of County landfills, while the County's obligation to pay retiree post-employment health benefits decreased by \$797,042 and the actuarial estimate for claims incurred but not reported decreased by \$228,330. Additional information is provided in the long-term debt section of this discussion.
- The County received federal disaster relief funding of nearly \$3.9 million to support its response to the emergent COVID-19 public health crisis. Of this amount, American Rescue Plan Act funding of \$1,372,779 is reported as revenues but remained unspent as of June 30, 2021, increasing the County's net position and fund balance with anticipation that the funds will be spent over the next couple of years.
- Secured and unsecured property taxes remained a stable source of funding for the County's General Fund, providing \$19.7 million in revenues, an increase of \$298,982, or 1.54%, over the prior year. The increase results from inflationary adjustments, new construction, and transfers of real property subject to reassessment under Prop 13.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are 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. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

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

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

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation. The business-type activities include the solid waste program, airports, cemeteries, and campgrounds. The County has four internal service funds: insurance, motor pool, copier pool and computer replacement. These internal service funds are considered governmental activities.

Fund Financial Statements

The fund financial statements provide a narrower view of the County's finance. Fund accounting is utilized to evidence accountability by demonstrating compliance with finance related legal requirements, including budgetary decisions and grant requirements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations or policies. The funds of the County are divided into three categories: governmental, proprietary and fiduciary.

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

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

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 funds 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 24 individual governmental funds. On the financial statements for governmental funds, information is presented separately for six major funds: General Fund, the Road Fund, the Realignment Fund, the Mental Health Services Act Fund, the Public Health Fund, and the Mono County Civic Center Project. Data from the other non-major governmental funds are aggregated into a single column. However, data for each of these non-major governmental funds is provided in the combining statements located in the Other Supplementary Information section of this report.

The County adopts an annual appropriated budget for its operating funds. A budgetary comparison schedule is provided for the County's General Fund and each of its major special revenue funds to demonstrate compliance against this budget.

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

Enterprise funds are included in the government-wide financial statements as business-type. The County uses enterprise funds to account for its solid waste program, airports, cemeteries and campground funds. The solid waste program and airports are reported as major funds and the cemeteries and campground funds are aggregated into a single column with data on each of these non-major enterprise funds being provided in the combining statements located in the Other Supplementary Information section of this report.

Internal service funds are included in the government-wide financial statements under governmental activities as they predominantly benefit governmental rather than business-type functions. These funds are used to accumulate and allocate costs internally among the County's various internal functions. The County uses internal service funds to account for its motor pool, copier pool, insurance pool, and tech refresh (computer replacement) pool. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for these 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. The accounting used for fiduciary funds is like that used for proprietary funds. Fiduciary funds report the external portion of the Treasurer's investment pool and various custodial funds.

Notes to the Basic Financial Statements

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

Other Information

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

COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2021**

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and internal service funds 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 ACFR. 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.

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	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 70,537,801	\$ 58,526,687	\$ 7,807,807	\$ 7,604,821	\$ 78,345,608	\$ 66,131,508
Capital assets	60,840,094	59,111,984	5,397,103	5,755,367	66,237,197	64,867,351
Total Assets	131,377,895	117,638,671	13,204,910	13,360,188	144,582,805	130,998,859
Deferred outflows of resources	16,272,166	14,235,193	194,237	194,641	16,466,403	14,429,834
Current and other liabilities	8,926,638	6,231,344	258,753	248,822	9,185,391	6,480,166
Long term liabilities	95,852,244	93,302,787	15,947,974	14,675,839	111,800,218	107,978,626
Total Liabilities	104,778,882	99,534,131	16,206,727	14,924,661	120,985,609	114,458,792
Deferred inflows of resources	5,910,484	6,937,869	--	23,687	5,910,484	6,961,556
Net investment in capital assets	38,886,628	36,446,614	5,397,103	5,755,367	44,283,731	42,201,981
Restricted	37,278,672	30,994,239	4,648	4,648	37,283,320	30,998,887
Unrestricted	(39,204,605)	(42,038,989)	(8,209,331)	(7,153,534)	(47,413,936)	(49,192,523)
Total Net Position	\$ 36,960,695	\$ 25,401,864	\$ (2,807,580)	\$ (1,393,519)	\$ 34,153,115	\$ 24,008,345

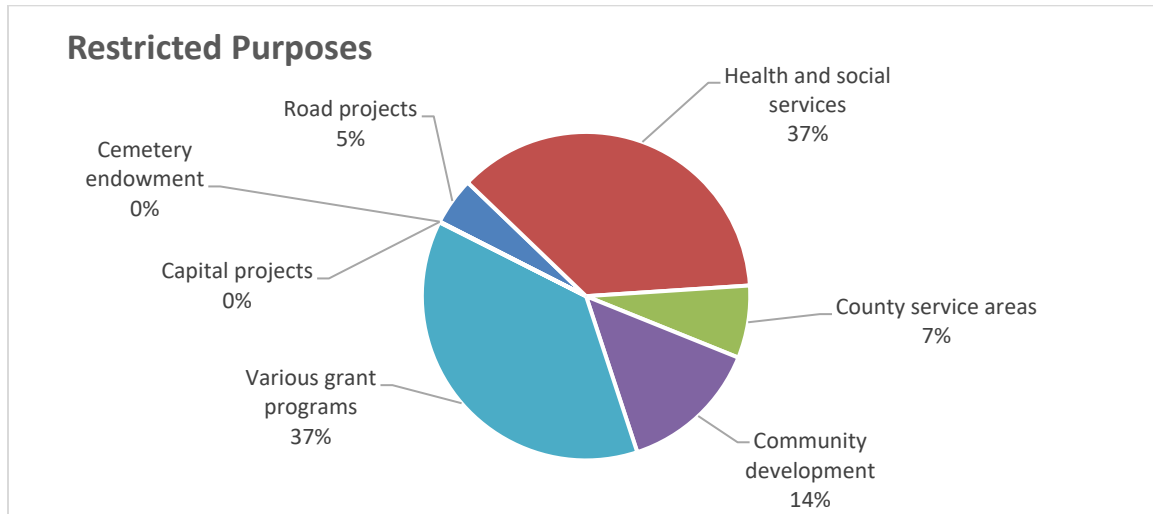
The County's net position was \$34,153,115 as of June 30, 2021, an increase of \$10,144,770, or 42.26%, during the fiscal year.

Investment in capital assets net of related debt of \$44,283,731 reflects the County's investment in capital assets (i.e. its land, structures and improvements, infrastructure and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position represents resources that are subject to external restrictions on how they may be used. The County's restricted net position of \$37,283,320 is comprised of the following resources:

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021



During the fiscal year ended June 30, 2021, restricted net position increased \$6,284,433 or 20.27%. The increase in restricted net position results from the accumulation of restricted intergovernmental resources with the spending of those proceeds not occurring until following years. Contributing to the increase in restricted net position is \$2.3 million in unspent disaster related relief funding and \$1.8 million of unspent realignment funding.

Unrestricted net position (deficit) is (\$47,413,936) or (139%) of total net position. Primarily, the deficit is due to the financial reporting of liabilities associated with pensions and other postemployment benefits. Together, these liabilities totaled \$68.3 million on June 30, 2021, representing 47.23% of total assets and 61.08% of total outstanding debt.

The following table presents the activities that accounted for the changes in net position for governmental and business-type activities. The Primary Government (Governmental and Business-type activities) reported an increase in net position of \$10,144,770, or 42.26%, to \$34,153,115 for the year ended June 30, 2021. Of this increase, \$10,925,853 results from current year activities and (\$781,083) results from restatements to prior year activities.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2019
Program revenues:						
Fees, Fines & Charges for Services	\$ 9,121,462	\$ 7,227,289	\$ 3,128,064	\$ 3,101,344	\$ 12,249,526	\$ 10,328,633
Operating grants	30,810,308	24,848,563	40,000	40,000	30,850,308	24,888,563
Capital grants	67,166	1,329,921	--	--	67,166	1,329,921
General revenues:						
Property taxes	24,916,498	23,792,574	--	--	24,916,498	23,792,574
Sales and use taxes	819,440	650,259	--	--	819,440	650,259
Other taxes	3,828,782	3,152,004	--	--	3,828,782	3,152,004
Interest/Investment earnings	754,061	1,273,549	95,551	166,527	849,612	1,440,076
Total Revenues	70,317,717	62,274,159	3,263,615	3,307,871	73,581,332	65,582,030
Expenses:						
General government	11,875,659	12,620,362	--	--	11,875,659	12,620,362
Public protection	21,697,951	22,075,151	--	--	21,697,951	22,075,151
Public ways and facilities	4,929,184	4,581,122	--	--	4,929,184	4,581,122
Health and Sanitation	12,461,818	11,402,916	--	--	12,461,818	11,402,916
Public assistance	5,731,948	6,221,445	--	--	5,731,948	6,221,445
Education	44,925	38,008	--	--	44,925	38,008
Recreation and culture	318,987	148,197	--	--	318,987	148,197
Interest and fiscal charges	880,331	891,482	--	--	880,331	891,482
Solid Waste Landfill	--	--	4,283,271	5,136,771	4,283,271	5,136,771
Airport	--	--	394,704	354,966	394,704	354,966
Campgrounds	--	--	33,564	25,543	33,564	25,543
Cemeteries	--	--	3,137	22,206	3,137	22,206
Total Expenses	57,940,803	57,978,683	4,714,676	5,539,486	62,655,479	63,518,169
Change in net position before transfers	12,376,914	4,295,476	(1,451,061)	(2,231,615)	10,925,853	2,063,861
Transfers	(37,000)	32,512	37,000	(32,512)	--	--
Change in net position	12,339,914	4,327,988	(1,414,061)	(2,264,127)	10,925,853	2,063,861
Net position - beginning	25,401,864	20,956,422	(1,393,519)	2,436,660	24,008,345	23,393,082
Prior period adjustment	(781,083)	117,454	--	(1,566,052)	(781,083)	(1,448,598)
Net position - beginning, as restated	24,620,781	21,073,876	(1,393,519)	870,608	23,227,262	21,944,484
Net position, ending	<u>\$ 36,960,695</u>	<u>\$ 25,401,864</u>	<u>\$ (2,807,580)</u>	<u>\$ (1,393,519)</u>	<u>\$ 34,153,115</u>	<u>\$ 24,008,345</u>

Analysis of Governmental Activities

Governmental Activities increased the County's net position by \$12,376,914 before transfers and prior period restatements, an increase of \$8,081,438 over the prior year. Business-type activities contributed to a decrease in net position of \$1,451,061 before transfers and prior period restatements, compared to the prior year showing an improvement of \$780,554 in net position. Of the decrease in net position for business-type activities for the fiscal year ended June 30, 2021, closure-post closure costs associated with the County landfills accounts for 108.62% of this decrease.

Revenues: Revenues for the County's governmental activities had an overall increase from the prior year of \$8,043,558, or 12.92%, to \$70,317,717. Revenues are divided into two categories: Program Revenues and General Revenues.

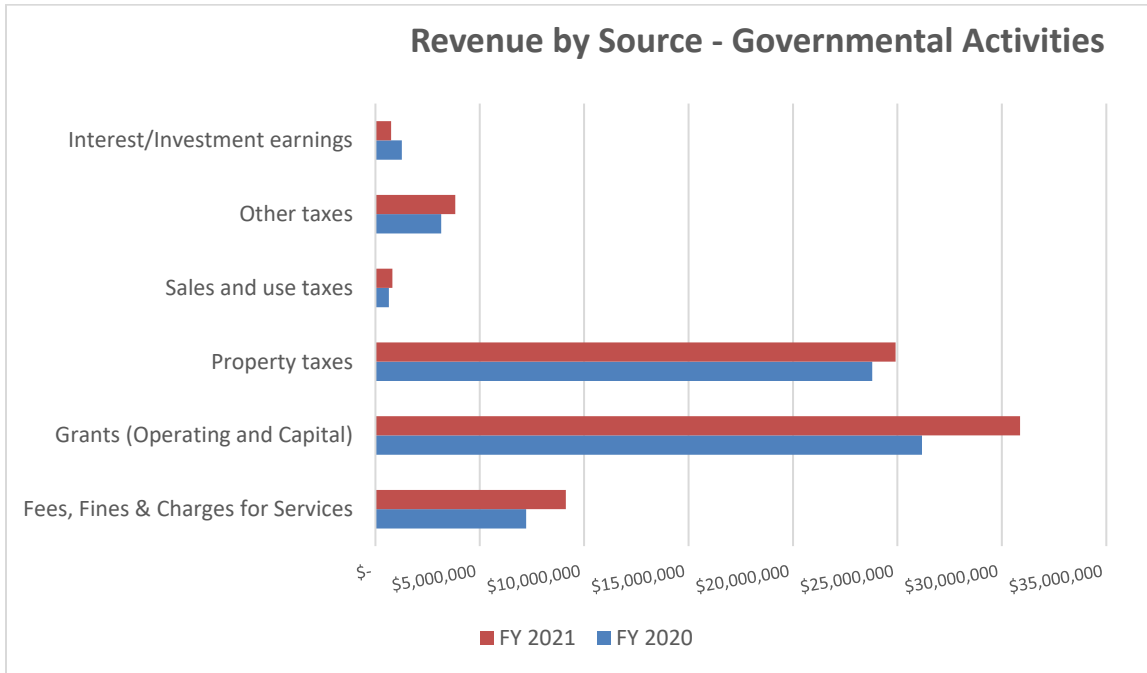
Program Revenues includes revenues such as fees, fines, and charges for services as well as operating and capital grants. Program revenues increased overall by \$6,593,163, or 19.74%, from the prior year to \$39,998,936. As a political subdivision of the state, nearly all of the County's program revenues finance mandated services such as public assistance, health, and behavioral health services, representing nearly 57% of the County's funding for governmental activities.

General Revenues include property taxes, sales and use taxes, other taxes, and interest/investment earnings. General revenues increased by \$1,450,395, or 5.02%, from the prior year to \$30,318,781. These revenues support discretionary spending at the direction of the Board of Supervisors and support basic public safety services that include sheriff, probation,

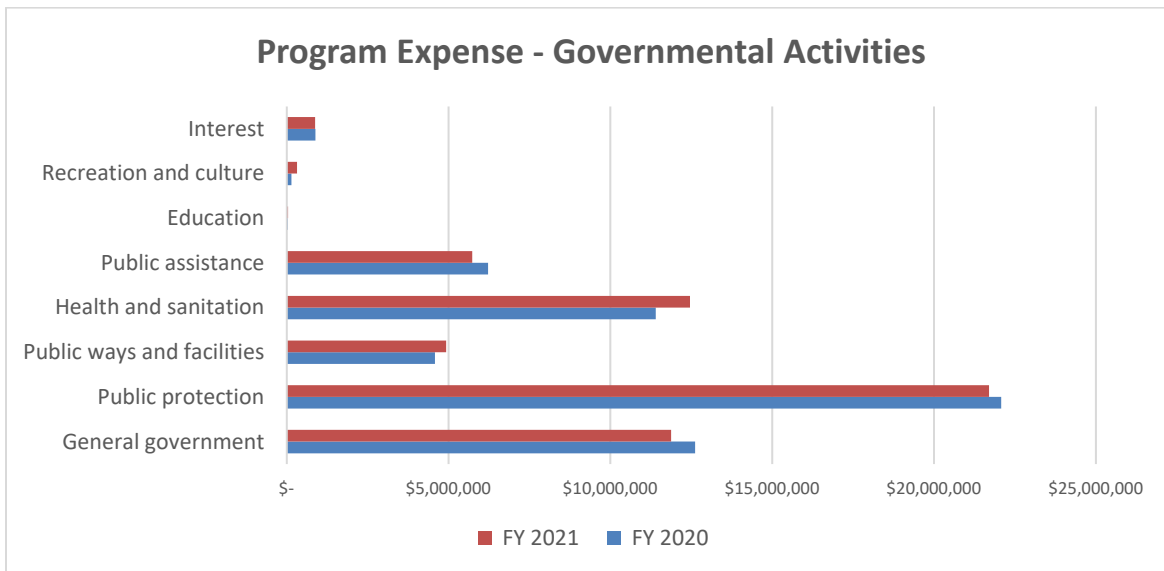
COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2021**

paramedics, and district attorney, in addition to general administration, clerk and records, community development, public works, and economic development activities.



Expenses: Governmental activities spending decreased by \$37,880, or 0.07%. Because the County primarily provides public services, its major cost element is salaries and benefits, totaling \$38,719,697, or 66.83%, of all governmental activities spending for the fiscal year. Salary and benefits increased by \$1,958,284, or 5.33%. The other major cost element is services and supplies, totaling \$18,340,865, or 31.65% of all governmental activities spending for the fiscal year. Services and supplies decreased by \$1,984,923, or 9.77%.



COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

Analysis of Business-Type Activities

Business-type activities change in net position before transfers and prior period restatements was a deficit of \$1,451,061 as of June 30, 2021. Changes in revenues for the County's Business-Type Activities were most relatively flat, with a 1.33% decrease from the prior year of \$44,256 before transfers, to \$3,263,615. Expenses decreased over the prior year by \$824,810, or 14.89%, to \$4,714,676. Nearly all the decrease results from the Solid Waste operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds

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

Net Change in Fund Balance Governmental Funds

	FY2021	FY2020	\$ Change	% Change
Fund balance, beginning of year	\$ 43,288,139	\$ 57,599,207	\$ (14,311,068)	-24.85%
Revenues	68,806,814	61,266,563	7,540,251	12.31%
Expenditures	(59,406,259)	(74,934,796)	15,528,537	-20.72%
Other financing sources and uses	(536,855)	(760,289)	223,434	-29.39%
Prior period adjustment	(781,084)	117,454	(898,538)	n/a
Fund balance, end of year	<u>\$ 51,370,755</u>	<u>\$ 43,288,139</u>	<u>\$ 8,082,616</u>	<u>18.67%</u>
Unrestricted fund balance (includes committed, assigned, and unassigned fund balance)	<u>\$ 14,824,399</u>	<u>\$ 12,505,677</u>	<u>\$ 2,318,722</u>	<u>18.54%</u>
% of fund balance which is unrestricted	28.86%	28.89%		

At June 30, 2021, the County's governmental funds reported combined ending fund balances of \$51,370,755, an increase of \$8,082,616, or 18.67%, in comparison with the prior year (for more information see Note 9 – Net Position/Fund Balances).

Unrestricted fund balance represents 28.86% (an increase over last year) of the total governmental fund balance, which may be used to meet the County's ongoing obligations to citizens and creditors. Of this amount, \$201,007 is committed by resolution of the Board of Supervisors, \$3,327,086 is assigned to various purposes, leaving \$11,296,306 unassigned at June 30, 2021 and represents the residual classification for the General Fund and negative amounts from other government funds, if any. The restricted fund balance, \$36,144,079, consists of amounts with constraints put in place by externally imposed creditors, grantors, laws, regulations, or enabling legislation. The remainder of fund balance, \$402,277, is not in spendable form, such as inventories, prepaid expenses, and advances made to other funds.

The following table presents the amount of governmental fund revenues, by type, and showing increases and decreases from the prior year.

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Management’s Discussion and Analysis
June 30, 2021

	FY 2021		FY 2020		Increase (Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Taxes	\$ 29,564,720	42.97%	\$ 27,594,837	45.04%	\$ 1,969,883	7.14%
Licenses and permits	660,632	0.96%	651,088	1.06%	9,544	1.47%
Fines, forfeitures and penalties	1,100,035	1.60%	808,019	1.32%	292,016	36.14%
Use of money and property	768,033	1.12%	1,268,948	2.07%	(500,915)	-39.47%
Intergovernmental	30,570,202	44.43%	25,806,849	42.12%	4,763,353	18.46%
Charges for services	5,292,678	7.69%	4,754,494	7.76%	538,184	11.32%
Other revenues	850,514	1.24%	382,328	0.62%	468,186	122.46%
	<u>\$ 68,806,814</u>	<u>100.00%</u>	<u>\$ 61,266,563</u>	<u>100.00%</u>	<u>\$ 7,540,251</u>	<u>12.31%</u>

Reasons for changes in specific revenue sources for government funds is summarized below:

- Transient occupancy taxes increased \$635,459, or 20.35%. This is because of the COVID-19 measures to shelter-in-place during the last quarter of FY 2019-20 and resulting in temporary closing of local lodging establishments and a substantial decrease in visitors. FY 2020-21 represents a recovery from the pandemic-induced recession.
- Property transfer taxes increased \$336,178, or 133%. A significant portion results from the transfer of one property.
- With the decline in interest rates on debt instruments brought about by the Federal Reserve setting the federal funds target rate at near zero during the pandemic, the County realized a 46.56% decline in interest revenues from \$1,077,511 in FY 2019-20 to \$575,834 in FY 2020-21.
- During the previous year, the County realized \$1,329,921 as reimbursement from the State STIP – Aid for Construction related to road improvements, dropping to \$67,166 in the current fiscal year.
- Mental Health Services Act revenue derived from the one percent tax on personal income over \$1 million increased by \$929,326, or 61.97%.
- Realignment revenues primarily derived from state-wide sales tax, increased by \$624,324, or 9.6%, representing another sign of recovery from the pandemic-induced recession of the previous year.
- The County received an aggregate of \$2,303,226 from the Coronavirus Aid, Relief, and Economic Security Act (CARES) to pay for public services in response to the pandemic.
- The County received American Rescue Plan Act (ARPA) funding of \$1,402,789 representing 50% of the amount Mono County will eventually receive. None of this amount was spent or encumbered by the end of FY 2020-21.
- The County received \$1,183,110 more in state and federal aid than the prior year to support additional public welfare services.
- The County experienced a reduction in other grant funding of approximately \$700,000 because personnel time and efforts were redirected to pandemic related services.

The following table presents the amount of governmental fund expenditures, by function, and showing increases and decreases from the prior year.

COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2021**

	FY 2019		FY 2020		Increase (Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General government	\$ 11,317,349	19.05%	\$ 12,004,967	16.02%	\$ (687,618)	-5.73%
Public protection	21,410,534	36.04%	20,922,079	27.92%	488,455	2.33%
Public ways and facilities	5,997,786	10.10%	7,307,108	9.75%	(1,309,322)	-17.92%
Health and sanitation	12,560,064	21.14%	11,023,061	14.71%	1,537,003	13.94%
Public assistance	5,750,137	9.68%	6,145,959	8.20%	(395,822)	-6.44%
Education	44,925	0.08%	38,008	0.05%	6,917	18.20%
Recreation	170,437	0.29%	-	0.00%	170,437	n/a
Debt service	1,426,854	2.40%	1,256,071	1.68%	170,783	13.60%
Capital outlay	728,173	1.23%	16,237,543	21.67%	(15,509,370)	-95.52%
	<u>\$ 59,406,259</u>	<u>100.00%</u>	<u>\$ 74,934,796</u>	<u>100.00%</u>	<u>\$ (15,528,537)</u>	<u>-20.72%</u>

Reasons for changes in specific spending purposes for governmental funds is summarized below:

- Salaries and other compensation increased by \$1,863,433, or 8.34% from the prior year. Increases are the result of filling vacant positions, the addition of new positions, and scheduled cost of living increases according to negotiated union and employment contracts.
- The County vacated leased facilities early in FY 2020-21 resulting in a reduction in rents and leases of \$982,965, or 88.66%.
- Travel and training related expenditures continued to decline from constraints of the pandemic on gatherings and the move to more virtual meetings. Travel and training costs declined by \$222,437, or 48.07%.
- 2018 Certificates of Participation issued to finance the construction of the County's new civic center facility was primarily spent in the previous fiscal year resulting in significantly more capital outlay than in the current year.

General Fund

The General Fund is the main operating fund of the County. On June 30, 2021, unassigned fund balance of the general fund was \$11,698,949 while total fund balance was \$15,482,149. As measures of this fund's liquidity, it is useful to note that unassigned fund balance represents 34.61% of total general fund expenditures, while total fund balance represents 45.81% of that same amount. Fund balance liquidity improved 12.45% and 7.04%, respectively, from the previous fiscal year.

Other Major Governmental Funds

As compared with the prior year, the total fund balances of the remaining major governmental funds increased by 5.44%, or \$1,100,062, to \$21,326,189, with the following significant changes:

- The Mono County Civic Center Capital Project fund concluded construction of the Civic Center ending the fiscal year with fund balance of \$37,172, and had spent all but \$314,351, or 98.58%, of the original debt proceeds of \$22,206,117.
- The Realignment Fund had a fund balance of \$10,860,376 which was all restricted. This was a \$1,155,599 increase over the prior year.
- The Mental Health Services Act Fund had a fund balance of \$7,534,437 of which \$7,532,247 was restricted and represents an increase of \$215,560 over the prior year.
- The Road Fund had a fund balance of \$1,917,431, of which \$172,531 was not spendable because it represents inventory, and the remainder was restricted. Fund balance continued its decline, this year by \$265,938, primarily because of lower gas tax revenues.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

- The Public Health Fund experienced an increased in fund balance of \$270,621, or 38.32%, primarily because of one-time COVID-19 related funding received in FY 2020-21 but will be spent over the following two to three fiscal years. The fund had a fund balance of \$976,773 of which \$969,781 is restricted.

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 decreased by \$1,414,061 after transfers, which decreased the beginning balance of net position. The solid waste enterprise fund decreased their net position by \$1,109,332, an improvement of \$865,990 over the prior year results. The airport enterprise fund decreased their net position from the prior fiscal year by \$332,728, primarily because of annual depreciation on its capital assets.
- The total net position of internal service funds increased by \$1,323,670 from \$7,319,432 to \$8,643,102 primarily due to an increase in charges for services that resulted from rate recalculations, which includes a component to fund replacement of capital assets in the future.

General Fund Budgetary Highlights

The Board adopted the County's budget on September 8, 2020, following the required public hearings. A temporary budget was adopted on June 16, 2020, pending adoption of the final budget.

This initial adopted budget allowed for revenues of \$37,552,510 and expenditures of \$40,421,452, for a budget deficit of \$2,868,942. The gap was met through use of prior year fund balance. A mid-year budget review occurred in February 2021 that resulted in an overall decrease to fund balance in the General Fund of \$150,165. As of June 30, 2021, the final budget for general fund revenues was \$37,711,076 and expenditures, \$40,580,018. The overall budget changes throughout the fiscal year for the general fund resulted in an increase of \$158,566 in revenues and an increase in expenditures of \$158,566.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its Governmental Activities, as of June 30, 2021, totals \$60,840,094 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, infrastructure and construction in progress. The total increase in the County's governmental net investment in capital assets for the current period was \$1,728,110, or 2.9% (net of accumulated depreciation). Current depreciation for governmental type funds is \$2,588,511. Business-type function assets had a decrease of \$358,264, or 6.2%. Current depreciation for business-type activities is \$369,524, and total assets net of depreciation is \$5,397,103.

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, 2021, the ending CIP balance was \$4,010,219, which includes \$3,496,477 of new project costs added and \$23,157,408 of completed projects, including the new Civic Center costing \$21,340,085, and transferred to the appropriate capital asset classification. More detailed discussion can be found in Note 4 in the Notes to the Financial Statements section in this report.

COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2021**

Capital Assets (Net of Depreciation)

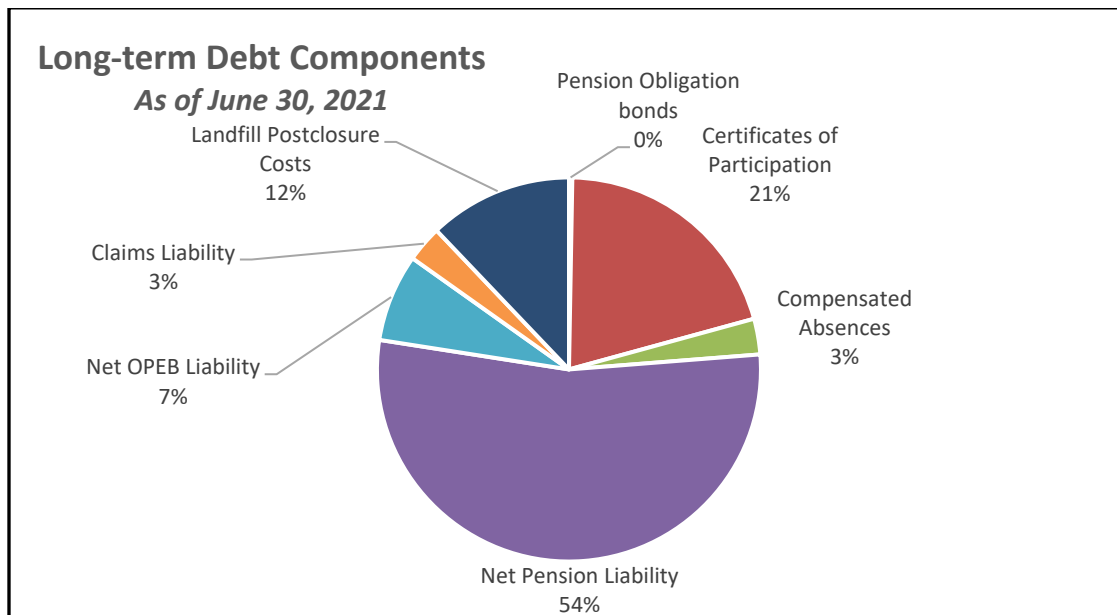
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 6,793,617	\$ 6,793,617	\$ 328,423	\$ 328,423	\$ 7,122,040	\$ 7,122,040
Construction in progress	4,010,219	23,677,525	--	--	4,010,219	23,677,525
Infrastructure	98,912,764	97,317,459	545,141	545,141	99,457,905	97,862,600
Structures & improvements	41,311,378	19,749,275	7,742,204	7,730,944	49,053,582	27,480,219
Equipment	21,632,641	21,305,308	1,681,630	1,681,630	23,314,271	22,986,938
Intangibles	1,548,436	1,554,476	--	--	1,548,436	1,554,476
Accumulated Depreciation	(113,368,961)	(111,285,676)	(4,900,295)	(4,530,771)	(118,269,256)	(115,816,447)
Total	\$ 60,840,094	\$ 59,111,984	\$ 5,397,103	\$ 5,755,367	\$ 66,237,197	\$ 64,867,351

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.

Debt Administration

At June 30, 2021, the County had total long-term liabilities outstanding of \$111,800,218:

	Long Term Liabilities					
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Pension obligation bonds	\$ 314,300	\$ 453,100	\$ --	\$ --	\$ 314,300	\$ 453,100
Certificates of Participation	19,610,000	19,940,000	--	--	19,610,000	19,940,000
Unamortized premium	2,077,274	2,152,811	--	--	2,077,274	2,152,811
Notes payable	--	--	--	--	--	--
Compensated absences	3,307,869	3,210,995	66,948	57,728	3,374,817	3,268,723
Net pension liability	58,880,031	54,857,739	1,166,514	1,213,271	60,046,545	56,071,010
Net OPEB liability	8,241,779	9,038,821	--	--	8,241,779	9,038,821
Claims liability	3,420,991	3,649,321	--	--	3,420,991	3,649,321
Refunded certificates of participation	--	--	1,180,900	1,447,300	1,180,900	1,447,300
Landfill postclosure cost	--	--	13,533,612	11,957,540	13,533,612	11,957,540
Total	\$ 95,852,244	\$ 93,302,787	\$ 15,947,974	\$ 14,675,839	\$ 111,800,218	\$ 107,978,626



COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

Total governmental long-term liabilities increased by \$2,549,457, or 2.73%, during the fiscal year ended June 30, 2021 largely because of increases to pension (\$4,022,292) reduced by scheduled principal payments and reductions in the claims and OPEB liabilities. Total business-type long-term liabilities increased by \$1,272,135, or 8.67%. Most of this increase is the result of the increase in the County's obligation for future closure and postclosure costs on its landfills.

Additional information on the County's long-term debt can be found in Note 5 of the Notes to the Basic Financial Statements included in this annual report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The State's unemployment rate as of June 2021 was 7.7%, down from a high of over 10% in the previous year. Mono County's scenic and recreational attributes help support tourism and recreation which is the major industry and directly affects the employment rate. The lodging and restaurant establishments in the County were hardest hit by the COVID-19 shelter-in-place public health orders and the resulting rise in the unemployment rate but show signs of recovery as COVID-19 case counts subside and vaccines become readily available.
- Property tax values have stabilized and are expected to increase at a moderate pace of about 2 to 4% annually. The Assessor continues to monitor Prop 8 values and the delinquency rate continues to decrease as properties affected by the previous economic downturn are continuing to recover. Total assessed valuations in Mono County increased 5.14% from the 2020 to the 2021 total roll value. Despite the economic hardships COVID-19 may have placed upon property owners, the delinquency rate continues to remain low at less than one percent.
- COLAs negotiated with all employee groups and effective for the FY 2021-22, average 2%. These increases were incorporated into next year's adopted budget. Two bargaining groups' MOU's expired December 31, 2021, and negotiations are underway but not concluded. Effective July 1, 2021, the Board of Supervisors approved a new at-will management compensation policy, adopting a salary matrix and placing all current positions into the matrix. The initial placement of positions into the matrix resulted in an additional salary and benefit cost of \$163,375, which was included in the FY 2021-22 adopted budget.
- For 2021-22, the employer's annual payment towards the PERS unfunded liability will increase by \$678,605, or 15.76% from the previous year. The lump sum payment due in 2021-22 for the unfunded liability is \$4,985,208, excluding the share allocable to the Mono County Superior Courts who are participants in the County's Miscellaneous Plan.
- For revenue projections:
 - Transient occupancy tax (TOT) for the fiscal year ending June 30, 2022, is projected at \$3,366,000, still short from the County's previous high of \$3.5 million in FY 2017-18 and FY 2018-19, but 7.71% more than results from FY 2019-20 when TOT revenues dropped by more than 11%. Forecasts indicate a slow and steady recovery in the next budget cycle, depending on if COVID-19 cases reemerge and whether wildfire events impact tourist visitation.
 - Sales tax activity shows signs of recovery from the previous year COVID-19 induced decline. Sales tax revenues are forecast to be 20.43% less in FY 2021-22, mostly because revenue gains realized late in FY 2020-21 were unknown at the time the budget was adopted.
 - The cost-of-living adjustment for property taxes effective January 1, 2021, is set at slightly more than 1%, reflecting the significant economic downturn over the past eighteen months. Despite this, the real estate market continues to show strong economic growth, both in home values and in volume of sales. The assessor's preliminary roll values as of April 30, 2021, was used for estimating property taxes in the next budget cycle, showing overall growth of 3.15%.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2021

These factors plus others were considered in preparing the County's budget for the 2021-22 fiscal year. Early during the budget development process, County management anticipated continuing to experience significant financial impacts from the COVID-19 pandemic measures into the following fiscal years. Losses of key discretionary revenues such as transient occupancy and sales taxes are key concerns. Recovery was thought to be realized towards the middle of FY 2021-22, but the FY 2020-21 financial results is encouraging as it indicates the County's finances did not suffer as deeply as first believed, leading to quickly recovered revenue streams into the next fiscal year. This of course is dependent on the County's ability to move forward with keeping its tourist-based economy open without causing increased spread of COVID-19 illness among the local population.

The 2021-22 adopted budget is \$124.9 million and is the result of collaborative efforts with the CAO, Finance, Department Leaders and Board members. The County Board of Supervisors set fiscal resiliency as a strategic focus area and priority, and the County's leadership team has embraced the challenge of implementing this part of the vision. Although the General Fund adopted budget for fiscal year 2021-22 is not structurally balanced, it is adopted at a chosen target level of a deficit of \$1.2 million which is a 60% reduction over the FY 2020-2021 amended budget deficit of \$3,000,000 and 80.5% reduction over the FY 2018-19 deficit of \$6,153,944.

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, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	\$ 55,387,829	\$ 3,221,638	\$ 58,609,467
Cash with fiscal agent	272,415	-	272,415
Restricted cash	314,351	4,271,993	4,586,344
Accounts receivable	473,181	299,340	772,521
Due from other governments	4,362,004	-	4,362,004
Taxes receivable	1,744,317	-	1,744,317
Deposits with others	6,119,704	-	6,119,704
Prepaid expense	129,120	-	129,120
Inventories	204,190	14,836	219,026
Loans receivable	1,530,690	-	1,530,690
Capital assets:			
Nondepreciable	10,803,836	328,423	11,132,259
Depreciable, net	50,036,258	5,068,680	55,104,938
Total Assets	<u>131,377,895</u>	<u>13,204,910</u>	<u>144,582,805</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	11,650,427	194,237	11,844,664
Deferred amounts related to OPEB	4,621,739	-	4,621,739
	<u>16,272,166</u>	<u>194,237</u>	<u>16,466,403</u>
LIABILITIES			
Accounts payable	4,723,400	224,900	4,948,300
Salaries and benefits payable	1,257,850	25,410	1,283,260
Interest payable	234,556	8,443	242,999
Unearned revenues	92,939	-	92,939
Deposits from others	2,617,893	-	2,617,893
Long-term liabilities:			
Portion due or payable within one year	5,802,462	320,019	6,122,481
Portion due or payable after one year	90,049,782	15,627,955	105,677,737
Total Liabilities	<u>104,778,882</u>	<u>16,206,727</u>	<u>120,985,609</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	847,244	-	847,244
Deferred amounts related to OPEB	5,063,240	-	5,063,240
	<u>5,910,484</u>	<u>-</u>	<u>5,910,484</u>
NET POSITION			
Net investment in capital assets	38,886,628	5,397,103	44,283,731
Restricted	37,278,672	4,648	37,283,320
Unrestricted	(39,204,605)	(8,209,331)	(47,413,936)
Total Net Position	<u>\$ 36,960,695</u>	<u>\$ (2,807,580)</u>	<u>\$ 34,153,115</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Activities

For the Year Ended June 30, 2021

FUNCTION / PROGRAM ACTIVITIES	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government	\$ 11,875,659	\$ 4,152,752	\$ 1,881,531	\$ -
Public protection	21,697,951	1,876,027	9,166,699	-
Public ways and facilities	4,929,184	861,016	4,254,327	67,166
Health and sanitation	12,461,818	1,785,116	8,456,864	-
Public assistance	5,731,948	446,551	7,049,712	-
Education	44,925	-	1,175	-
Recreation and culture	318,987	-	-	-
Interest on long-term debt	880,331	-	-	-
Total Governmental Activities	<u>57,940,803</u>	<u>9,121,462</u>	<u>30,810,308</u>	<u>67,166</u>
Business-Type Activities				
Solid Waste	4,283,271	3,060,858	20,000	-
Airport	394,704	4,755	20,000	-
Campgrounds	33,564	56,051	-	-
Cemeteries	3,137	6,400	-	-
Total Business-type Activities	<u>4,714,676</u>	<u>3,128,064</u>	<u>40,000</u>	<u>-</u>
Total Primary Government	<u>\$ 62,655,479</u>	<u>\$ 12,249,526</u>	<u>\$ 30,850,308</u>	<u>\$ 67,166</u>

GENERAL REVENUES AND TRANSFERS

Taxes:

Property

Sales and use

Transient occupancy

Other

Unrestricted investment earnings

Transfers

Total General Revenues

CHANGES IN NET POSITION

Net Position - Beginning of Year, Restated

NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Position
Primary Government

Governmental Activities	Business- Type Activities	Total
\$ (5,841,376)	\$ -	\$ (5,841,376)
(10,655,225)	-	(10,655,225)
253,325	-	253,325
(2,219,838)	-	(2,219,838)
1,764,315	-	1,764,315
(43,750)	-	(43,750)
(318,987)	-	(318,987)
(880,331)	-	(880,331)
<u>(17,941,867)</u>	<u>-</u>	<u>(17,941,867)</u>
-	(1,202,413)	(1,202,413)
-	(369,949)	(369,949)
-	22,487	22,487
-	3,263	3,263
<u>-</u>	<u>(1,546,612)</u>	<u>(1,546,612)</u>
<u>(17,941,867)</u>	<u>(1,546,612)</u>	<u>(19,488,479)</u>
24,916,498	-	24,916,498
819,440	-	819,440
3,758,613	-	3,758,613
70,169	-	70,169
754,061	95,551	849,612
(37,000)	37,000	-
<u>30,281,781</u>	<u>132,551</u>	<u>30,414,332</u>
12,339,914	(1,414,061)	10,925,853
<u>24,620,781</u>	<u>(1,393,519)</u>	<u>23,227,262</u>
<u>\$ 36,960,695</u>	<u>\$ (2,807,580)</u>	<u>\$ 34,153,115</u>

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
Other
Unrestricted investment earnings
Transfers
Total General Revenues

CHANGES IN NET POSITION

Net Position - Beginning of Year, Restated

NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

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**BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS**

COUNTY OF MONO

Balance Sheet

Governmental Funds

June 30, 2021

	General	Road	Realignment	Mental Health Services Act
ASSETS				
Cash and investments	\$ 15,422,167	\$ 3,546,319	\$ 10,575,832	\$ 7,680,871
Accounts receivable	367,960	14,416	-	-
Due from other governments	1,756,972	235,570	293,082	258,222
Taxes receivable	1,744,317	-	-	-
Due from other funds	114,392	-	-	-
Advances to other funds	99,013	-	-	-
Prepaid expenses	71,956	-	2,000	2,190
Inventories	1,266	172,531	-	-
Loans receivable	887,327	-	-	-
Total Assets	<u>\$ 20,465,370</u>	<u>\$ 3,968,836</u>	<u>\$ 10,870,914</u>	<u>\$ 7,941,283</u>
LIABILITIES				
Accounts payable	\$ 962,078	\$ 1,946,912	\$ 10,538	\$ 366,277
Salaries and benefits payable	861,822	69,682	-	40,569
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Deposits from others	2,390,484	34,811	-	-
Unearned revenues	5,403	-	-	-
Total Liabilities	<u>4,219,787</u>	<u>2,051,405</u>	<u>10,538</u>	<u>406,846</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>763,434</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	172,235	172,531	2,000	2,190
Restricted	1,290,215	1,744,900	10,858,376	7,532,247
Committed	-	-	-	-
Assigned	2,320,750	-	-	-
Unassigned	11,698,949	-	-	-
Total Fund Balances	<u>15,482,149</u>	<u>1,917,431</u>	<u>10,860,376</u>	<u>7,534,437</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 20,465,370</u>	<u>\$ 3,968,836</u>	<u>\$ 10,870,914</u>	<u>\$ 7,941,283</u>

See accompanying notes to the basic financial statements.

Public Health	Mono County Civic Center Project	Other Governmental	Total	
				ASSETS
\$ 1,374,453	\$ 314,351	\$ 14,541,704	\$ 53,455,697	Cash and investments
41	-	89,148	471,565	Accounts receivable
775,979	-	1,042,179	4,362,004	Due from other governments
-	-	-	1,744,317	Taxes receivable
322,061	-	-	436,453	Due from other funds
-	-	-	99,013	Advances to other funds
6,992	13,604	30,725	127,467	Prepaid expenses
-	-	2,000	175,797	Inventories
-	-	643,363	1,530,690	Loans receivable
<u>\$ 2,479,526</u>	<u>\$ 327,955</u>	<u>\$ 16,349,119</u>	<u>\$ 62,403,003</u>	Total Assets
				LIABILITIES
\$ 849,743	\$ 266,172	\$ 437,968	\$ 4,839,688	Accounts payable
81,771	-	186,989	1,240,833	Salaries and benefits payable
-	24,611	411,842	436,453	Due to other funds
-	-	99,013	99,013	Advances from other funds
-	-	-	2,425,295	Deposits from others
87,536	-	-	92,939	Unearned revenues
<u>1,019,050</u>	<u>290,783</u>	<u>1,135,812</u>	<u>9,134,221</u>	Total Liabilities
				DEFERRED INFLOWS OF RESOURCES
483,703	-	650,890	1,898,027	Unavailable revenues
				FUND BALANCES
6,992	13,604	32,725	402,277	Nonspendable
969,781	23,568	13,724,992	36,144,079	Restricted
-	-	201,007	201,007	Committed
-	-	1,006,336	3,327,086	Assigned
-	-	(402,643)	11,296,306	Unassigned
<u>976,773</u>	<u>37,172</u>	<u>14,562,417</u>	<u>51,370,755</u>	Total Fund Balances
<u>\$ 2,479,526</u>	<u>\$ 327,955</u>	<u>\$ 16,349,119</u>	<u>\$ 62,403,003</u>	Total Liabilities, Deferred Inflows of Resources and Fund Balances

See accompanying notes to the basic financial statements.

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COUNTY OF MONO

Reconciliation of the Balance Sheet to the Statement of Net Position
Governmental Funds and Activities
June 30, 2021

Fund balance - total governmental funds	\$ 51,370,755
Amounts reported for governmental activities in the statement of net position are different because:	
Certain amounts are not available to pay for current period expenditures and, therefore, are not reported in the governmental funds.	
Deferred outflow amounts related to pensions	11,549,173
Deferred outflow amounts related to OPEB	4,621,739
Deferred inflow amounts related to pensions	(847,244)
Deferred inflow amounts related to OPEB	(5,063,240)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
	56,846,099
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	
	1,898,027
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.	
	8,643,102
Long-term liabilities, including capital leases, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Bonds payable	(22,001,574)
Compensated absences	(3,307,869)
Net pension liability	(58,271,938)
Net OPEB liability	(8,241,779)
Interest payable	(234,556)
Net position of governmental activities	<u>\$ 36,960,695</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2021

	General	Road	Realignment	Mental Health Services Act
REVENUES				
Taxes	\$ 29,316,831	\$ -	\$ -	\$ -
Licenses and permits	362,990	5,808	-	-
Fines, forfeitures and penalties	812,627	50,643	-	-
Use of money and property	387,181	27,406	131,074	96,018
Intergovernmental	5,130,959	4,321,493	3,998,077	2,428,915
Charges for services	3,725,535	772,765	-	9,240
Other revenues	78,441	2,392	-	66,479
Total Revenues	<u>39,814,564</u>	<u>5,180,507</u>	<u>4,129,151</u>	<u>2,600,652</u>
EXPENDITURES				
Current:				
General government	11,250,616	-	-	-
Public protection	17,772,259	-	657,212	-
Public ways and facilities	-	5,997,786	-	-
Health and sanitation	4,390,313	-	-	2,351,041
Public assistance	341,533	-	-	-
Education	44,925	-	-	-
Recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other related costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>33,799,646</u>	<u>5,997,786</u>	<u>657,212</u>	<u>2,351,041</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,014,918</u>	<u>(817,279)</u>	<u>3,471,939</u>	<u>249,611</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	1,454	29,308	-	-
Transfers in	748,180	522,033	-	75,647
Transfers out	<u>(3,687,654)</u>	<u>-</u>	<u>(2,316,340)</u>	<u>(109,698)</u>
Total Other Financing Sources and (Uses)	<u>(2,938,020)</u>	<u>551,341</u>	<u>(2,316,340)</u>	<u>(34,051)</u>
NET CHANGES IN FUND BALANCES	3,076,898	(265,938)	1,155,599	215,560
Fund Balances, Beginning of Year, Restated	12,405,251	2,183,369	9,704,777	7,318,877
FUND BALANCE, END OF THE YEAR	<u>\$ 15,482,149</u>	<u>\$ 1,917,431</u>	<u>\$ 10,860,376</u>	<u>\$ 7,534,437</u>

See accompanying notes to the basic financial statements.

Public Health	Mono County Civic Center Project	Other Governmental	Total	
				REVENUES
\$ -	\$ -	\$ 247,889	\$ 29,564,720	Taxes
274,068	-	17,766	660,632	Licenses and permits
549	-	236,216	1,100,035	Fines, forfeitures and penalties
13,482	1,926	110,946	768,033	Use of money and property
3,069,155	-	11,621,603	30,570,202	Intergovernmental
234,534	-	550,604	5,292,678	Charges for services
586	-	702,616	850,514	Other revenues
<u>3,592,374</u>	<u>1,926</u>	<u>13,487,640</u>	<u>68,806,814</u>	Total Revenues
				EXPENDITURES
				Current:
-	-	66,733	11,317,349	General government
-	-	2,981,063	21,410,534	Public protection
-	-	-	5,997,786	Public ways and facilities
3,080,633	-	2,738,077	12,560,064	Health and sanitation
-	-	5,408,604	5,750,137	Public assistance
-	-	-	44,925	Education
-	-	170,437	170,437	Recreation
				Debt service:
-	-	468,800	468,800	Principal
-	1,200	956,854	958,054	Interest and other related costs
-	134,914	593,259	728,173	Capital outlay
<u>3,080,633</u>	<u>136,114</u>	<u>13,383,827</u>	<u>59,406,259</u>	Total Expenditures
				Excess (Deficiency) of Revenues Over
<u>511,741</u>	<u>(134,188)</u>	<u>103,813</u>	<u>9,400,555</u>	(Under) Expenditures
				OTHER FINANCING SOURCES (USES)
-	-	-	30,762	Proceeds from sale of capital assets
24,170	71,768	5,143,669	6,585,467	Transfers in
<u>(265,290)</u>	<u>(213,360)</u>	<u>(560,742)</u>	<u>(7,153,084)</u>	Transfers out
<u>(241,120)</u>	<u>(141,592)</u>	<u>4,582,927</u>	<u>(536,855)</u>	Total Other Financing Sources and (Uses)
270,621	(275,780)	4,686,740	8,863,700	NET CHANGES IN FUND BALANCES
706,152	312,952	9,875,677	42,507,055	Fund Balances, Beginning of Year, Restated
<u>\$ 976,773</u>	<u>\$ 37,172</u>	<u>\$ 14,562,417</u>	<u>\$ 51,370,755</u>	FUND BALANCE, END OF THE YEAR

See accompanying notes to the basic financial statements.

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COUNTY OF MONO

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities Governmental Funds and Activities For the Year Ended June 30, 2021

Net change to fund balances - total governmental funds \$ 8,863,700

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

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	3,295,449	
Less: current year depreciation	<u>(1,778,128)</u>	1,517,321

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.

307,272

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.

6,990,286

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		468,800
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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	(96,874)	
Change in accrued interest	2,186	
Change in unamortized premium	<u>75,537</u>	(19,151)

Changes to the net OPEB liability and OPEB related deferred outflows or inflows of resources do not provide or require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

1,860,956

Changes to the net pension liability and pension related deferred outflows or inflows of resources do not provide or require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

(8,972,940)

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.

1,323,670

Change in net position of governmental activities		<u>\$ 12,339,914</u>
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See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fund Net Position

Proprietary Funds

June 30, 2021

	Business-Type Activities - Enterprise Funds			Total Enterprise Funds	Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds		Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	\$ 2,986,946	\$ 44,992	\$ 189,700	\$ 3,221,638	\$ 2,246,483
Cash with fiscal agent	-	-	-	-	272,415
Accounts receivable	292,900	30	6,410	299,340	1,616
Deposits with others	-	-	-	-	6,119,704
Prepaid expenses	-	-	-	-	1,653
Inventory	12,724	2,112	-	14,836	28,393
Total Current Assets	<u>3,292,570</u>	<u>47,134</u>	<u>196,110</u>	<u>3,535,814</u>	<u>8,670,264</u>
Noncurrent Assets:					
Restricted cash in Treasury	4,271,993	-	-	4,271,993	-
Capital assets:					
Non-depreciable	52,800	275,623	-	328,423	47,051
Depreciable, net	884,827	4,183,853	-	5,068,680	3,946,944
Total Noncurrent Assets	<u>5,209,620</u>	<u>4,459,476</u>	<u>-</u>	<u>9,669,096</u>	<u>3,993,995</u>
Total Assets	<u>8,502,190</u>	<u>4,506,610</u>	<u>196,110</u>	<u>13,204,910</u>	<u>12,664,259</u>
DEFERRED OUTFLOWS					
Deferred amounts related to pensions	<u>194,237</u>	<u>-</u>	<u>-</u>	<u>194,237</u>	<u>101,254</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	202,370	12,228	10,302	224,900	76,310
Salaries and benefits payable	25,410	-	-	25,410	17,017
Interest payable	8,443	-	-	8,443	-
Advances from other funds	-	-	-	-	-
Refunded certificates of participation	279,100	-	-	279,100	-
Compensated absences	40,919	-	-	40,919	-
Claims liability	-	-	-	-	3,420,991
Total Current Liabilities	<u>556,242</u>	<u>12,228</u>	<u>10,302</u>	<u>578,772</u>	<u>3,514,318</u>
Noncurrent Liabilities:					
Refunded certificates of participation	901,800	-	-	901,800	-
Compensated absences	26,029	-	-	26,029	-
Closure and post closure liability	13,533,612	-	-	13,533,612	-
Net pension liability	1,166,514	-	-	1,166,514	608,093
Total Noncurrent Liabilities	<u>15,627,955</u>	<u>-</u>	<u>-</u>	<u>15,627,955</u>	<u>608,093</u>
Total Liabilities	<u>16,184,197</u>	<u>12,228</u>	<u>10,302</u>	<u>16,206,727</u>	<u>4,122,411</u>
DEFERRED INFLOWS					
Deferred amounts related to pensions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	937,627	4,459,476	-	5,397,103	3,993,995
Restricted	-	-	4,648	4,648	-
Unrestricted	(8,425,397)	34,906	181,160	(8,209,331)	4,649,107
Total Net Position	<u>\$ (7,487,770)</u>	<u>\$ 4,494,382</u>	<u>\$ 185,808</u>	<u>\$ (2,807,580)</u>	<u>\$ 8,643,102</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, 2021

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 3,050,686	\$ 3,555	\$ 62,451	\$ 4,785,371
Total Operating Revenues	<u>3,050,686</u>	<u>3,555</u>	<u>62,451</u>	<u>4,785,371</u>
OPERATING EXPENSES				
Salaries and benefits	841,436	-	-	571,313
Services and supplies	1,757,159	73,600	36,701	2,711,453
Closure and post closure costs	1,576,072	-	-	-
Depreciation	48,420	321,104	-	810,383
Total Operating Expenses	<u>4,223,087</u>	<u>394,704</u>	<u>36,701</u>	<u>4,093,149</u>
OPERATING INCOME (LOSS)	<u>(1,172,401)</u>	<u>(391,149)</u>	<u>25,750</u>	<u>692,222</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest income	93,081	1,421	2,249	28,596
Interest expense	(60,184)	-	-	-
Operating grants	20,000	20,000	-	-
Miscellaneous	10,172	-	-	40,790
Gain (loss) on sale of capital assets	-	-	-	31,445
Total Non-Operating Revenues (Expenses)	<u>63,069</u>	<u>21,421</u>	<u>2,249</u>	<u>100,831</u>
Income (Loss) Before Capital Contributions and Transfers	(1,109,332)	(369,728)	27,999	793,053
Transfers in	-	37,000	-	530,617
Transfers out	-	-	-	-
CHANGE IN NET POSITION	<u>(1,109,332)</u>	<u>(332,728)</u>	<u>27,999</u>	<u>1,323,670</u>
Net Position, Beginning of Year	<u>(6,378,438)</u>	<u>4,827,110</u>	<u>157,809</u>	<u>7,319,432</u>
NET POSITION, END OF YEAR	<u>\$ (7,487,770)</u>	<u>\$ 4,494,382</u>	<u>\$ 185,808</u>	<u>\$ 8,643,102</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds
				Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 3,041,975	\$ 3,525	\$ 60,736	\$ 3,106,236
Cash receipts from internal fund services provided	-	-	-	-
Cash paid to employees for services	(900,850)	-	-	(900,850)
Cash paid to suppliers for goods and services	(1,766,513)	(61,588)	(30,146)	(1,858,247)
Net Cash Provided (Used) by Operating Activities	374,612	(58,063)	30,590	347,139
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payment on advances from other funds	(75,000)	-	-	(75,000)
Miscellaneous receipts	10,172	-	-	10,172
Operating grants	20,000	20,000	-	40,000
Net transfers from (to) other funds	-	37,000	-	37,000
Repayment of debt not attributable to capital purposes	(266,400)	-	-	(266,400)
Interest paid	(62,089)	-	-	(62,089)
Net Cash Provided (Used) by Noncapital Financing Activities	(373,317)	57,000	-	(316,317)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers used to finance capital acquisition	-	-	-	-
Payments related to the acquisition of capital assets	(11,260)	-	-	(11,260)
Proceeds from the sale of capital assets	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(11,260)	-	-	(11,260)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	93,081	1,421	2,249	96,751
Net Cash Provided by Investing Activities	93,081	1,421	2,249	96,751
Net Increase (Decrease) in Cash and Cash Equivalents	83,116	358	32,839	116,313
Cash and Cash Equivalents, Beginning of Year	7,175,823	44,634	156,861	7,377,318
Cash and Cash Equivalents, End of Year	\$ 7,258,939	\$ 44,992	\$ 189,700	\$ 7,493,631
Reconciliation of Cash and Cash Equivalents to the Statement of Fund Net Position				
Cash and investments	\$ 2,986,946	\$ 44,992	\$ 189,700	\$ 3,221,638
Cash with fiscal agent	-	-	-	-
Restricted cash in Treasury	4,271,993	-	-	4,271,993
Total Cash and Cash Equivalents	\$ 7,258,939	\$ 44,992	\$ 189,700	\$ 7,493,631

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, 2020

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (1,172,401)	\$ (391,149)	\$ 25,750	\$ (1,537,800)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	48,420	321,104	-	369,524
Changes in assets and liabilities:				
Receivables	(8,711)	(30)	(1,715)	(10,456)
Prepaid expenses	-	-	-	-
Deposits with others	-	-	-	(837,542)
Inventory	(1,217)	-	-	(1,217)
Deferred outflows	404	-	-	404
Accounts payable	(8,137)	12,012	6,555	10,430
Accrued salaries and benefits	1,406	-	-	1,406
Claims liability	-	-	-	(228,330)
Closure and postclosure liability	1,576,072	-	-	1,576,072
Liability for compensated absences	9,220	-	-	9,220
Net pension liability	(46,757)	-	-	(46,757)
Deferred inflows	(23,687)	-	-	(23,687)
Net Cash Provided (Used) by Operating Activities	<u>\$ 374,612</u>	<u>\$ (58,063)</u>	<u>\$ 30,590</u>	<u>\$ 347,139</u>
				<u>\$ 521,321</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2021

	Custodial	
	External Investment Pool	Other Custodial
ASSETS		
Pooled cash and investments	\$ 58,540,090	\$ 21,719,284
Due from other governments	492,058	-
Interest receivable	-	73,332
	<u>59,032,148</u>	<u>21,792,616</u>
LIABILITIES		
Accounts payable and other liabilities	<u>2,524,277</u>	<u>444,886</u>
	<u>2,524,277</u>	<u>444,886</u>
NET POSITION		
Restricted for pool participants	56,507,871	-
Restricted for individuals, organizations and other governments	-	21,347,730
	<u>\$ 56,507,871</u>	<u>\$ 21,347,730</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, 2021

	Custodial	
	External Investment Pool	Other Custodial
ADDITIONS		
Contributions to pooled investments	\$ 103,926,678	\$ 6,924,693
Propterty taxes collected for other governments	-	83,465,586
Other taxes, fees, fines, and forfeitures collected for other governments	-	5,633,759
Net investment income	860,880	1,505,054
	<u>104,787,558</u>	<u>97,529,092</u>
Total Additions		
DEDUCTIONS		
Distributions from pooled investments	90,151,604	-
Payments to other individuals and governments	-	13,246,633
Property tax distributions	-	83,288,560
	<u>90,151,604</u>	<u>96,535,193</u>
Total Deductions		
CHANGE IN NET POSITION	14,635,954	993,899
Net Position, Beginning of Year, Restated	<u>41,871,917</u>	<u>20,353,831</u>
NET POSITION, END OF THE YEAR	<u>\$ 56,507,871</u>	<u>\$ 21,347,730</u>

See accompanying notes to the basic financial statements.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Reporting Entity

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

These financial statements present the County (the primary government) and its component units, entities for which the government considers itself financially accountable. Reporting for component units on the County's financial statements is either blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the government's operations because the County's Board generally is their governing body. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Each component unit has a June 30th year end.

Blended Component Units

There are five entities which meet the criteria of a blended component unit. These dependent entities are Community Service Districts whose Advisory Boards are governed by the Board of Supervisors. The affected districts include Community Service Area #1 – Crowley; Community Service Area #5 – Bridgeport; and Community Service Area #2 – Benton. The County of Mono Economic Development Corporation and the Housing Authority of the County of Mono are also blended component units. The governing bodies of the Corporation and the Authority are the County's governing body. The Corporation was formed to assist with financing public improvements of the County. The Authority was formed to transact business and exercise powers as defined by the Housing Authorities law.

Discretely Presented Component Units

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

Basis of Presentation

Government-Wide Financial Statements

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

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

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 **Public Health Fund** accounts for the activities of the Mono County Health Department. The Department provides environmental and public health services that support the health and safety of Mono County residents and visitors. Revenue sources include federal and state grants, fees for services, and state realignment.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

- The ***Mono County Civic Center Project*** is a capital projects fund accounting for resources used to construct the County's new Civic Center Administrative facility located within the Town of Mammoth Lakes. The primary funding source is debt proceeds from the issuance of the \$19,940,000, 2019 Certificates of Participation, Series A.

The County reports the following major enterprise funds:

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

The County reports the following additional fund types:

- ***Internal Service Funds*** account for financing of goods or services provided by one department to other County departments on a cost reimbursement basis. Activities include the County's copier pool which purchases and maintains copy machines, technology refresh pool which accounts for the replacement of county desktop computers, laptops, servers, certain licensing of installed software applications, and other technology items, self-insurance programs, and the County's motor pool which purchases and maintains vehicles. Department user fees include a capital replacement charge, if applicable, to provide financing for replacing internally utilized assets at the end of their respective useful lives.
- ***Custodial Funds*** account for assets held by the County as an agent for various individuals or other local governments and not required to be reported in pension (and other employee benefit trust funds). These include unapportioned property taxes and other custodial funds. The External Investment Pool is used to report fiduciary activities from the external portion of the County's investment pool for participants where the contributions are not administered through a trust agreement or equivalent arrangement. These funds are custodial in nature and do not involve measurement of results or operations.

Basis of Accounting

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within ninety days after the end of the accounting period so as to be measurable and available. Property taxes are recognized in the current year if they are collected within sixty days after the end of the fiscal year. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

received. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Cash and Investments

The County follows the practice of pooling cash and investments of all funds with the County Treasurer except for cash and investments managed by fiscal agents under separate agreements. Interest earned on bank balances and investments is allocated to the various funds on a quarterly basis using each fund's average daily cash balances for those funds entitled to receive interest with all remaining interest deposited in the County's General Fund.

In accordance with GASB Statement No. 31, "*Accounting and Financial Reporting for Certain Investments and External Investment Pools*" and GASB Statement No. 72, "*Fair Value Measurement and Application*", investments generally are stated at fair value in the statement of net position and balance sheet and the corresponding changes in the fair value of investments are recognized as investment earnings in the year in which the change occurred. The fair value of investments is determined annually.

The County Treasurer's Pool values participants' shares on an amortized cost basis meaning the Pool distributes income to participants based on their relative participation during the period. Actual daily activity is transacted on a dollar-for-dollar basis and only a withdrawal from the pool of a size that jeopardizes pool participants would result in a withdrawal at fair value. During the fiscal year ended June 30, 2021, the County has not provided or obtained any legally binding guarantees to support the value of pool shares.

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

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

Restricted Cash and Investments

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

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Receivables, Unavailable Revenue and Unearned Revenue

The County uses a 90-day time period for recognizing accruals in the governmental funds, except that property tax revenues are recognized if receipts occur within sixty days. Receivables are reported net of uncollectible amounts. Total uncollectible amounts are related to delinquent property taxes in the amount of \$80,601 and is recorded in the General Fund. Governmental funds report unavailable revenue in connection with receivables not considered available within the 90-day period (or 60-days if from property taxes). Governmental and enterprise funds report unearned revenue in connection with resources received, but eligibility requirements have not been satisfied.

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

Notes Receivable

The notes receivable balances in the General Fund and the Housing Fund balance sheet consist of loans made with funds provided to the County under the U.S. Department of Housing and Urban Development programs, primarily the Community Development Block Grant (CDBG) and Home Investment Partnerships Program (HOME). The loans are made to carry out activities for affordable housing and are reported at the outstanding principal balance. Note receivable balances are collateralized by deeds of trust.

Generally, notes are deferred with all principal and interest due on the earlier of the due date of the note or sale or transfer of the property. Any repayment of principal or interest applicable to the CDBG and HOME programs is treated as program revenue. A loan committee approves the loans and deferral of payments. No amounts have been provided as an allowance for doubtful accounts because all material amounts are collectible.

Prepaid Expenses/Items and Deposits

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. Payments made in advance of the receipt of goods or property is recorded as deposits. The cost of prepaid expense is recorded an expense when consumed rather than when purchased. Prepaid expenses and deposits in the governmental fund financial statements are equally offset by a corresponding nonspendable fund balance amount, which indicates that prepaid expenses and deposits do not represent expendable available resources.

Capital Assets

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

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

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

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.

Deferred Outflows/Inflows of Resources

The County recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position that is applicable to a future reporting period. The County has recorded deferred outflows and inflows or resources related to pensions and other postemployment benefits (OPEB), which are discussed in more detail in footnotes 7 and 8, respectively.

Long-term Debt

In the government-wide and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary funds statement of net position. Bond premiums and discounts are amortized over the life of the bond and issuance costs are expensed in the year incurred.

In the governmental funds financial statements, bond premiums, discounts, and issuance costs are recognized in the period issued. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Interest is reported as an expenditure in the period in which the related payment is made.

Net Position/Fund Balance

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

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

- *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.

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

Property Tax Revenue

Property taxes, including tax rates, are regulated by the State and are administered locally by the County. The County is responsible for assessing, collecting and distributing property taxes in accordance with state law. The County's property taxes are levied on July 1 (unsecured roll) and October 1 (secured roll) on assessed values established on the lien date of the previous January 1 for all taxable property located within the County. Taxes are due in one installment (unsecured roll) by July 1 and are subject to late payment penalties if paid after August 31, or two installments (secured roll) due November 1 and February 1, and again subject to late payment penalties if paid after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

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.

Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance amount in the applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

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

Compensated Absences

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

Because vacation, sick leave and other compensated absence balances do not require the use of current financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net position. In proprietary funds, the liability for compensated absences is recorded in the period that the benefits accrue to employees.

Pensions

In the government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The County recognizes a net pension liability for each qualified pension plan in which it participated, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the County's fiscal year-end or the County's proportionate share thereof in the case of a cost-sharing multiple-employer plan.

Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows or outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

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.

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the County's OPEB Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

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.

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. 87, *Leases*, is effective for reporting periods beginning after December 15, 2020 (FY 2021/22). The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments.

GASB Statement No. 91 – *Conduit Debt Obligations* is effective for reporting periods after December 15, 2021 (FY 2022/23). The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations and related note disclosures.

GASB Statement No. 92 – *Omnibus 2020* is effective for reporting periods after June 15, 2021 (FY 2021/22). The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements.

GASB Statement No. 93 – *Replacement of interbank offered rates* is effective for reporting periods after June 15, 2021 (FY 2021/22). The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR).

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is effective for reporting periods beginning after June 15, 2022 (FY 2022/23). The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements.

GASB Statement No. 96 – *Subscription-based Information Technology Arrangements* is effective for fiscal years beginning after June 15, 2022 (FY 2022/23). The objective of this statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements.

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* is effective for fiscal years beginning after June 15, 2021 (FY 2021/22), except that portions of this statement related to GASB Statement No. 84 are effective for reporting periods beginning after December 15, 2019 (FY 2020/21). The primary objectives of this statement are to (1) increase consistency and comparability related to the fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

NOTE 2: CASH AND INVESTMENTS

Total County cash and investments at June 30, 2021 were as follows:

Imprest cash	\$	770
Deposits in bank		6,489,708
Deposits held by fiscal agents external to the pool		586,766
		<u>7,077,244</u>
Investments:		
In Treasurer's pool		136,650,356
Total Cash and Investments	\$	<u>143,727,600</u>

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

	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>
Primary government	\$ 63,468,226	\$ 58,609,467	\$ 4,858,759
Custodial funds			
External Investment Pool	58,540,090	58,540,090	--
Other custodial funds	21,719,284	21,719,284	--
	<u>\$ 143,727,600</u>	<u>\$ 138,868,841</u>	<u>\$ 4,858,759</u>

Restricted cash balances include \$4,271,933 held in the County's Solid Waste fund and required by state and federal laws to finance closure and postclosure costs, and cash of \$314,351 held with the fiscal agent representing the

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

remaining proceeds from issuance of the County's 2018 Certificates of Participation for purposes of financing the construction of the Mono County Civic Center.

Investments

The County's cash and investments are invested by the County Treasurer, in accordance with investment policy guidelines, bond indenture agreements and California Government Code. The objectives of the policy, in order of priority, include safety of principal, liquidity and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments permitted by the California Government Code, and the percentage of the portfolio that may be invested in certain instruments. A copy of the county investment policy or the bond indenture agreements are available upon request from the Mono County Treasurer at P.O Box 556, Bridgeport CA 93517-0556. The Treasury Oversight Committee has oversight for all monies deposited into the Treasury Pool. The Committee requires an annual audit to ensure the County's Investment Portfolio complies with its policy and California Government Code Section 53601.

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

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk. Not addressed in the table are investments with fiscal agents external to the pool. A separate investment policy governs, namely the bond indenture agreement, these investments.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Federal Agency Obligations	5 years	None	None
U.S. Treasury Bills	5 years	None	None
Local Agency Bonds and Obligations	5 years	None	None
State of California Notes & Bonds	5 years	None	None
Notes & Bonds of Other 49 States	5 years	None	None
Supranational Bonds	5 years	30%	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper - Selected Agencies	270 days	40%	10%
Commercial or Savings Bank and Credit Union	N/A	30%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None
California Asset Management Program	N/A	20%	None

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

At June 30, 2021, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Federal Agency Issues - Coupon	0.33%-3.25%	10/7/21-4/29/26	\$ 29,000,000	\$ 29,074,191	3.20
U.S. Treasuries	0.5%_0.75%	2/28/26-5/31/26	2,000,000	1,982,052	4.75
Medium Term Corporate Bonds	0.7%-3.5%	1/31/22-2/8/26	10,000,000	10,040,669	2.06
Negotiable Certificates of Deposit	0.35%-3.6%	8/3/21-4/22/26	24,964,000	24,963,831	2.48
Municipal Bonds	0.58%-6.091%	8/1/21-9/2/25	11,500,000	11,630,680	2.64
LAIF	Variable	On-Demand	58,958,933	58,958,933	0.00
Total investments in investment pool			<u>\$ 136,422,933</u>	<u>\$ 136,650,356</u>	1.58

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, 2021.

	Quality Rating Range	% of Portfolio
Federal Agency Issues - Coupon	Aaa	21.16%
U.S. Treasuries	Aaa	1.43%
Medium Term Corporate Bonds	Aaa to A2	7.48%
Negotiable Certificates of Deposit	Unrated	18.83%
Municipal Bonds	Aaa to A1	8.57%
LAIF	Unrated	42.53%
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,

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

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 Farm Credit Bank	Federal Agency Obligations	7.38%	\$ 10,230,620
Federal Home Loan Bank	Federal Agency Obligations	5.98%	8,284,566

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, 2021, 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 \$58,958,933. The total amount invested by all public agencies in LAIF at June 30, 2021, was \$193.3 billion, the majority of which is invested in non-derivative financial products. The average maturity of PMIA investments was 291 days as of June 30, 2021. 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, 2021:

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Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Statement of Net Position

Net position held for pool participants	\$ 143,140,834
Equity of external pool participants (voluntary and involuntary)	\$ 58,540,090
Equity of internal pool participants	84,600,744
Total net position	<u>\$ 143,140,834</u>

Statement of Changes in Net Position

Net position at July 1, 2020	\$ 114,208,288
Net change in investments by pool participants	28,932,546
Net position at June 30, 2021	<u>\$ 143,140,834</u>

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy based on the valuation inputs used to measure the fair value of the asset, as follows:

- Level 1: Investments reflect prices quoted in active markets for identical assets.
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3: Investments reflect prices based upon unobservable sources which reflect the County's own assumptions about the inputs market participants would use in pricing the asset. Unobservable inputs are developed based on the best information available in the circumstances and may include the County's own data.

The County's investments measured at fair value as of June 30, 2021 are as follows:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments in Investment Pool				
Federal Agency Issues - Coupon	\$ 29,074,191	\$ -	\$ 29,074,191	\$ -
U.S. Treasuries	1,982,052	-	1,982,052	-
Medium Term Corporate Bonds	10,040,669	-	10,040,669	-
Negotiable Certificates of Deposit	24,963,831	-	24,963,831	-
Municipal Bonds	11,630,680	-	11,630,680	-
Total investments measured at fair value	<u>77,691,423</u>	<u>\$ -</u>	<u>\$ 77,691,423</u>	<u>\$ -</u>
Investments measured at amortized cost:				
LAIIF	58,958,933			
Total investments in Investment Pool	<u>\$ 136,650,356</u>			

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2021, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Mono County Civic Center Project	\$ 24,611
General Fund	Nonmajor Governmental Funds	89,781
Public Health	Nonmajor Governmental Funds	322,061
		<u>\$ 436,453</u>

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

Advances to/from other funds:

Advances to/from other funds represent interfund loans not anticipated to be paid within the subsequent year.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 99,013

In 2019, the County's General Fund advanced \$99,013 to complete funding of the County's Revolving Loan Fund at the maximum amount of \$300,000, as authorized by Resolution 15-81. The Revolving Loan Fund is established to purchase deed-restricted properties and thereby preserve affordable housing units. Of the maximum of \$300,000 established for the program, \$200,987 is funded from the County's Housing Mitigation Fund, and the remaining \$99,013 is advanced by the County's General Fund. The advance is to be repaid upon termination of the Revolving Loan Fund program.

Transfers:

Transfers are indicative of funding for capital projects, debt service, subsidies of various County operations and re-allocations of special revenues.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Transfer from	Transfer to	Amount
General Fund	Road	\$ 522,033
General Fund	Mono County Civic Center Project	71,768
General Fund	Nonmajor Governmental Funds	2,661,853
General Fund	Airport	37,000
General Fund	Internal Service Funds	395,000
Realignment Fund	General Fund	748,180
Realignment Fund	Mental Health Services Act	20,000
Realignment Fund	Nonmajor Governmental Funds	1,484,106
Realignment Fund	Internal Service Funds	64,054
Mental Health Services Act	Nonmajor Governmental Funds	109,698
Public Health	Nonmajor Governmental Funds	265,290
Mono County Civic Center Project	Nonmajor Governmental Funds	213,360
Nonmajor Governmental Funds	Mental Health Services Act	55,647
Nonmajor Governmental Funds	Public Health	24,170
Nonmajor Governmental Funds	Nonmajor Governmental Funds	409,362
Nonmajor Governmental Funds	Internal Service Funds	71,563
	Total	<u>\$ 7,153,084</u>

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Transfers & Adjustments	Retirements	Balance June 30, 2021
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 6,793,617	\$ --	\$ --	\$ --	\$ 6,793,617
Construction in progress	23,677,525	3,496,477	(23,157,408)	(6,375)	4,010,219
Total capital assets, not being depreciated	<u>30,471,142</u>	<u>3,496,477</u>	<u>(23,157,408)</u>	<u>(6,375)</u>	<u>10,803,836</u>
Capital assets, being depreciated:					
Infrastructure	97,317,459	--	1,595,305	--	98,912,764
Structures and improvements	19,749,275	--	21,562,103	--	41,311,378
Equipment	21,305,308	826,519	--	(499,186)	21,632,641
Intangibles	1,554,476	--	--	(6,040)	1,548,436
Total capital assets, being depreciated	<u>139,926,518</u>	<u>826,519</u>	<u>23,157,408</u>	<u>(505,226)</u>	<u>163,405,219</u>
Less accumulated depreciation for:					
Infrastructure	(83,724,206)	(886,114)	--	--	(84,610,320)
Structures and improvements	(10,273,996)	(529,121)	--	--	(10,803,117)
Equipment	(16,072,664)	(1,090,602)	--	499,186	(16,664,080)
Intangibles	(1,214,810)	(82,674)	--	6,040	(1,291,444)
Total accumulated depreciation	<u>(111,285,676)</u>	<u>(2,588,511)</u>	<u>--</u>	<u>505,226</u>	<u>(113,368,961)</u>
Total capital assets, being depreciated, net	<u>28,640,842</u>	<u>(1,761,992)</u>	<u>23,157,408</u>	<u>--</u>	<u>50,036,258</u>
Governmental activities capital assets, net	<u>\$ 59,111,984</u>	<u>\$ 1,734,485</u>	<u>\$ --</u>	<u>\$ (6,375)</u>	<u>\$ 60,840,094</u>
Business-Type Activities					
Capital assets, not being depreciated:					
Land	\$ 328,423	\$ --	\$ --	\$ --	\$ 328,423
Total capital assets, not being depreciated	<u>328,423</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>328,423</u>
Capital assets, being depreciated:					
Infrastructure	545,141	--	--	--	545,141
Structures and improvements	7,730,944	11,260	--	--	7,742,204
Equipment	1,681,630	--	--	--	1,681,630
Total capital assets, being depreciated	<u>9,957,715</u>	<u>11,260</u>	<u>--</u>	<u>--</u>	<u>9,968,975</u>
Less accumulated depreciation for:					
Infrastructure	(73,024)	(24,797)	--	--	(97,821)
Structures and improvements	(2,930,850)	(326,701)	--	--	(3,257,551)
Equipment	(1,526,897)	(18,026)	--	--	(1,544,923)
Total accumulated depreciation	<u>(4,530,771)</u>	<u>(369,524)</u>	<u>--</u>	<u>--</u>	<u>(4,900,295)</u>
Total capital assets, being depreciated, net	<u>5,426,944</u>	<u>(358,264)</u>	<u>--</u>	<u>--</u>	<u>5,068,680</u>
Business-type activities capital assets, net	<u>\$ 5,755,367</u>	<u>\$ (358,264)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 5,397,103</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$	269,558
Public protection		103,965
Public ways and facilities		1,210,036
Health and sanitation		34,467
Public assistance		1,109
Recreation and culture		158,993
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the asset		<u>810,383</u>
Total Depreciation Expense - Governmental Functions	\$	<u><u>2,588,511</u></u>

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

Solid Waste	\$	48,420
Airport		<u>321,104</u>
Total Depreciation Expense - Business-Type Functions	\$	<u><u>369,524</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, 2021 was \$136,649.

Future minimum lease payments required under these operating leases at June 30, 2021, is as follows:

Year Ending June 30:	Governmental Activities
<u>2022</u>	<u>\$ 95,500</u>
2023	68,242
2024	12,000
2025	12,000
2026	12,000
	<u><u>\$ 199,742</u></u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

The following is a summary of long-term liabilities transactions for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
Governmental Activities					
Pension obligation bonds	\$ 453,100	\$ -	\$ (138,800)	\$ 314,300	\$ 151,100
Certificates of Participation	19,940,000	-	(330,000)	19,610,000	345,000
Premium	2,152,811	-	(75,537)	2,077,274	75,537
Compensated absences	3,210,995	2,021,380	(1,924,506)	3,307,869	1,809,934
Net pension liability	54,857,739	11,088,259	(7,065,967)	58,880,031	-
Net OPEB liability	9,038,821	1,868,122	(2,665,164)	8,241,779	-
Claims liability	3,649,321	34,215	(262,545)	3,420,991	3,420,991
Total Governmental Activities					
Long-term liabilities	<u>\$ 93,302,787</u>	<u>\$ 15,011,976</u>	<u>\$ (12,462,519)</u>	<u>\$ 95,852,244</u>	<u>\$ 5,802,562</u>
Business-type Activities					
Refunded certificates of participation	\$ 1,447,300	\$ -	\$ (266,400)	\$ 1,180,900	\$ 279,100
Net pension liability	1,213,271	98,423	(145,180)	1,166,514	-
Compensated absences	57,728	47,864	(38,644)	66,948	40,919
Landfill postclosure cost	11,957,540	1,576,072	-	13,533,612	-
Total Business-type Activities					
Long-term liabilities	<u>\$ 14,675,839</u>	<u>\$ 1,722,359</u>	<u>\$ (450,224)</u>	<u>\$ 15,947,974</u>	<u>\$ 320,019</u>

Claims and judgments are paid from the self-insurance fund held by a third-party administrator and County funds are charged directly for their appropriate insurance cost. In the Governmental activities, the liabilities for compensated absences, net pension liability, and net OPEB liability are primarily liquidated by the County's general fund and several special revenue funds.

As of June 30, 2021, annual debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities			
	Bonds Payable		Certificates of Participation	
	Principal	Interest	Principal	Interest
2022	\$ 151,100	\$ 12,823	\$ 345,000	\$ 926,475
2023	163,200	6,628	360,000	910,575
2024	-	-	375,000	892,200
2025	-	-	395,000	872,950
2026	-	-	415,000	852,700
2027-2031	-	-	2,425,000	3,921,000
2032-2036	-	-	3,090,000	3,252,775
2037-2041	-	-	3,825,000	2,516,297
2042-2046	-	-	4,845,000	1,497,578
2047-2049	-	-	3,535,000	271,125
	<u>\$ 314,300</u>	<u>\$ 19,451</u>	<u>\$ 19,610,000</u>	<u>\$ 15,913,675</u>

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

Year Ending June 30	Business-Type Activities	
	Certificates of Participation	
	Principal	Interest
2022	\$ 279,100	\$ 50,661
2023	286,700	38,687
2024	299,000	26,388
2025	316,100	13,561
	<u>\$ 1,180,900</u>	<u>\$ 129,297</u>

Long-term debt at June 30, 2021, consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2021
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Governmental activities

Direct borrowings and direct placements:

2012 PERS Side Fund Refunding	02/12	02/18 - 02/23	4.36%	\$116,300 - \$762,900	\$ 4,612,900	\$ 314,300
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On February 28, 2012, the County issued bonds to refund the PERS Side Funds of certain public safety tier plans. Expenses associated with the refunding totaled \$89,244 for a total refunding bond issuance of \$4,612,900. Principal remaining at June 30, 2019, is for 1st Tier Fire (EMS) refunded at 4.63% with semi-annual payments and the final payment due on February 28, 2023. The Bonds are secured by a pledge of all of the County's revenues not encumbered for a special purpose. The borrowing contains an event of default that changes the timing of repayment of the outstanding amounts to become immediate due if the County is unable to make payment.

Other borrowings:

2018 Certificates of Participation	12/18	10/20 - 10/48	3.9956%	\$330,000 - \$1,240,000	\$ 19,940,000	\$ 19,610,000
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On December 20, 2018, the County issued \$19,940,000 of Certificates of Participation, Series 2018 A for the purpose of financing construction of a Mono County Civic Center located within the Town of Mammoth Lakes. The certificates were issued at a premium of \$2,266,117, for a total net proceeds of \$20,500,000, net of costs of issuance and capitalized interest to fund interest payments on the debt for 21 months during construction. Debt repayment terms include a 30-year repayment term beginning October 1, 2020 and ending October 1, 204, with interest accruing at an average annual rate of 3.9956%, resulting in average annual debt service of \$1,275,800. The Economic Development Corporation pledges certain lease revenues subject to ground lease of the constructed Civic Center facility. The borrowing contains an event of default that changes the timing of repayment of the outstanding amounts to become immediate due if the County is unable to make payment.

Business-type activities

Direct borrowings and direct placements:

2011 Refunding of COPS 2001A	03/11	05/11 - 05/25	4.29%	\$189,000 - \$316,100	\$ 3,609,000	\$ 1,180,900
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In March 2011, the County refunded its 2001 Series A Certificates of Participation in the amount of \$3,770,000. The new certificates of participation bear interest at 4.29% and are due in biannual installments ranging from \$230,493 to \$322,881 through May 1, 2025. The certificates of participation were issued to finance the closure of certain County landfills. The Economic Development Corporation pledges certain lease revenues subject to ground lease of the County property pledged as collateral. The borrowing contains an event of default that changes the timing of repayment of the outstanding amounts to become immediate due if the County is unable to make payment.

NOTE 6: CLOSURE AND POSTCLOSURE LIABILITY

The County of Mono has six landfill sites. State and federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an expenditure in each year based on landfill capacity used as of each balance sheet date. The \$13,533,612 reported as closure and postclosure liability in the Solid Waste Fund at June 30, 2021, 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, 2021

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, 2021	Landfill Closure and Postclosure Liability at June 30, 2021
Benton Crossing	\$ 6,493,920	\$ 3,790,778	\$ 10,284,698	2,617,900	582,374	2,035,526	77.75%	\$ 7,996,781
Pumice Valley	2,074,031	1,872,602	3,946,633	741,360	511,842	229,518	30.96%	1,221,840
Walker	1,549,279	1,759,119	3,308,398	340,716	110,280	230,436	67.63%	2,237,569
Benton*	--	1,153,489	1,153,489	--	--	--	100.00%	672,848
Bridgeport*	--	1,358,925	1,358,925	--	--	--	100.00%	905,750
Chalfant*	--	761,486	761,486	--	--	--	100.00%	498,824
Total	<u>\$ 10,117,230</u>	<u>\$ 10,696,399</u>	<u>\$ 20,813,629</u>	<u>3,699,976</u>	<u>1,204,496</u>	<u>2,495,480</u>	<u>67.45%</u>	<u>\$ 13,533,612</u>

* Landfills are closed and tracking of statistics is no longer required or useful. Total estimated costs for closed landfills is the unamortized cost.

The County will recognize the remaining estimated cost of closure and postclosure care of \$7,280,017 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 2021. 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, 2021, cash and investments of \$4,271,993 were held as restricted cash for these purposes. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenues. The County has elected to utilize the Pledge of Revenue financial assurance mechanism.

NOTE 7: **EMPLOYEES' RETIREMENT PLAN**

Plan Description

All qualified permanent and probationary employees of Mono County and Mono County Superior Court (non-judicial employees) are eligible to participate in the County's separate Safety (sheriff, emergency medical services, probation officers, and certain district attorney members) or Miscellaneous (all others) Plans. The County's Safety Plan is a cost-sharing multiple-employer defined benefit plan while the Miscellaneous Plan is an agent multiple-employer defined benefit pension plan. The County's Safety and Miscellaneous Plans are part of the California Public Employees Retirement System (CalPERS), a public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

The County's Miscellaneous plan includes the local Court employees. In accordance with the Trial Court Fund Act, Court employees are no longer employees of the County, but of the State instead. The Public Employees Retirement Law (PERL) provides that in counties contracting with CalPERS Board, the trial court and County participate in CalPERS by a joint contract. California law requires the combining of assets and liabilities of a county and a trial court contracting with CalPERS for purposes of setting the employer contribution rates for both the county and the trial court. Additionally, the County and the trial court provide a single benefit package to eligible employees. Accordingly, the Court's proportion of the collective pension amounts have been excluded from the County's net pension liability and related deferred inflows and outflows of resources.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Benefits Provided

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

Service-related disability benefits are provided to safety members and are based on final compensation. Nonservice-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, 2021, are summarized as follows:

	Miscellaneous		
	Tier 1	Tier 2	Tier 3
Hire Date	Prior to June 1, 2012	On or after June 1, 2012	On or after Jan. 1, 2013
Benefit formula	2.7% @55	2.5% @55	2% @62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-55	52-67
Monthly benefits, as % of eligible compensation	2.00%-2.50%	2.00%-2.75%	1.00%-2.50%
Required employee contribution rates	8%	8%	6.25%
Required employer contribution rates	11.173%	11.173%	11.173%
Status	Open	Open	Open

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

	Safety				
	Peace Officer Tier 1	Peace Officer Tier 2	Sheriff Tier 1	Sheriff Tier 2	Fire Tier 1
Hire Date	Prior to July 1, 2004	Prior to Jan. 1, 2013	Prior to Jan. 1, 2013	On or after Dec. 27, 2012	Prior to July 1, 2007
Benefit formula	3% @50	3% @50	3% @50	3% @55	3% @50
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50	50	50	55	50
Monthly benefits, as % of eligible compensation	3.00%	2.50%	3.00%	3.00%	3.00%
Required employee contribution rates	9.00%	9.00%	9.00%	9.00%	9.00%
Required employer contribution rates	23.674%	23.674%	23.674%	20.585%	23.674%
Status	Open	Open	Open	Open	Open
	Fire Tier II	Peace Officer Pepra - Tier 3	Sheriff Pepra - Tier 3	Fire Pepra - Tier 3	
Hire Date	On or after July 1, 2007/ Prior to Jan. 1, 2013	On or after Jan 1. 2013	On or after Jan 1. 2013	On or after Jan 1. 2013	
Benefit formula	2% @50	2.7% @57	2.7% @57	2.7% @57	
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service	
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life	
Retirement age	50	57	57	57	
Monthly benefits, as % of eligible compensation	2.00%	2.70%	2.70%	2.70%	
Required employee contribution rates	9.00%	12.00%	12.00%	12.00%	
Required employer contribution rates	19.214%	13.044%	13.044%	13.044%	
Status	Open	Open	Open	Open	

Employees Covered

At June 30, 2021, 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	340
Inactive employees entitled to but not yet receiving benefits	207
Active employees	207
	754

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, 2021

For the year ended June 30, 2021, contributions recognized as part of pension expense for the plan were as follows:

	Employer Contributions		
	Total	Miscellaneous	Safety
Governmental activities:			
Governmental funds	\$ 6,376,242	\$ 3,889,241	\$ 2,487,001
Motor Pool Internal Service fund	65,728	65,728	-
Total governmental activities	<u>6,441,970</u>	<u>3,954,969</u>	<u>2,487,001</u>
Business type activities			
Solid Waste fund	146,499	146,499	-
	<u>\$ 6,588,469</u>	<u>\$ 4,101,468</u>	<u>\$ 2,487,001</u>

Pension Liabilities

As of June 30, 2021, the County reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Total	Miscellaneous	Safety
Governmental Activities:			
Governmental funds	\$ 58,271,938	\$ 34,039,480	\$ 24,232,458
Motor Pool ISF	608,093	608,093	-
Total governmental activities	<u>58,880,031</u>	<u>34,647,573</u>	<u>24,232,458</u>
Business type activities			
Solid Waste fund	<u>1,166,514</u>	<u>1,166,514</u>	<u>-</u>
Total Mono County	60,046,545	<u>\$ 35,814,087</u>	<u>\$ 24,232,458</u>
Courts	<u>2,325,540</u>		
	<u>\$ 62,372,085</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, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 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, 2021

Plan	Plan's Proportion to Total Pool @ June 30, 2019	Plan's Proportion to Total Pool @ June 30, 2020	Change in Proportionate Share Increase (Decrease)
Safety	0.35408%	0.36372%	0.00964%

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.63%	2.63%
Payroll Growth	2.88%	2.88%
Projected Salary Increase	Varies by entry age and service	
Investment Rate of Return	7.25% ¹	7.25% ¹
Mortality	Derived using CalPERS' Membership Data for All Funds	
Postretirement Benefit Increase	Contract COLA up to 2%	

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

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of the 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15% for each Plan. This rate is the same as the previous year and reflects the CalPERS Board of Administration decision on December 21, 2016, to lower the discount rate. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate.

Based on the testing, none of the tested plans ran out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

and as scheduled in all future years. The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.25 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 7.40 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

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

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

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

Asset Class	New Strategic Allocation	Real Return Years 1-10 ⁽¹⁾	Real Return Years 11-60 ⁽²⁾
Public Equity	53.0%	6.10%	11.10%
Income	28.3%	9.60%	6.60%
Private Equity	6.3%	7.70%	14.00%
Real Estate	11.3%	3.70%	4.10%
Other	0.2%	0.00%	0.00%
Liquidity	0.9%	2.60%	1.10%
Total	100.0%		

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

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

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Changes in the Net Pension Liability

The changes in the Net Pension Liability for the County's Miscellaneous Plan for the measurement period ended June 30, 2020 and reported for the year ended June 30, 2021 follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2019	\$ 115,854,349	\$ 81,886,928	\$ 33,967,421
Changes in the year:			
Service cost	2,271,934	-	2,271,934
Interest on total pension liability	8,142,445	-	8,142,445
Differences between expected and actual experience	590,748	-	590,748
Contributions from the employer	-	3,993,425	(3,993,425)
Contributions from employees	-	1,048,971	(1,048,971)
Net Investment Income	-	4,067,284	(4,067,284)
Benefit payments, including refunds of employee contributions	(6,284,984)	(6,284,984)	-
Administrative expense	-	(114,883)	114,883
Proportional differences between County Courts shares	(558,220)	(394,556)	(163,664)
Net Changes	4,161,923	2,315,257	1,846,666
Balance at June 30, 2020	\$ 120,016,272	\$ 84,202,185	\$ 35,814,087

The County's share of the Miscellaneous Plan determined at June 30, 2021 is 93.9026 percent of the Plan's total pension liability and fiduciary net position. The remaining 6.0974 percent of the Plan's total pension liability and fiduciary net position represents the Mono County Superior Court's share.

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

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

	Miscellaneous	Safety	Total
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$ 50,617,827	\$ 35,556,539	\$ 86,174,366
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$ 35,814,087	\$ 24,232,458	\$ 60,046,545
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	\$ 23,493,409	\$ 14,939,978	\$ 38,433,387

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021, the County recognized pension expense of \$9,162,955. Pension expense represents the change in the net pension liability during the measurement period, adjusted for the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2021 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	\$ 7,211,147	\$ -
Changes in assumptions	721,585	80,720
Differences between actual and expected experiences	2,764,977	-
Adjustment due to differences in proportions	-	766,524
Change in employer's proportion	-	-
Net differences between projected and actual earnings on pension plan investments	1,146,955	-
Total	<u>\$ 11,844,664</u>	<u>\$ 847,244</u>

The deferred outflows of resources of \$7,211,147 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>	
2022	\$ 904,000
2023	1,250,525
2024	1,026,478
2025	605,270
	<u>\$ 3,786,273</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 authority to establish and amend the benefit terms of the OPEB plan comes from union contracts and the Board's order. The OPEB plan does not issue a separate annual financial report, however audited financial statements for

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

PARS may be obtained at PARS (Public Agency Retirement Services), 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660.

The County provides full post-retirement health care benefits (also called enhanced benefits), in accordance with County employment contracts, to all employees who retire, on a tiered basis. Employees hired prior to January 1, 2002, who have attained the age of 55 and have accrued a minimum of 20 years of continuous service, are entitled to full lifetime post-retirement health care benefits. (In this category, age and time are tiered between age 50 and 55 with between 5 and 20 years of service depending upon the date of hire). Employees hired after January 1, 2002, are not eligible for post-retirement health care benefits. Instead, employees hired after this date are eligible to receive County contributions into an Internal Revenue Code Section 401(a) Plan established by the County.

Those retiring with County provided retirement benefits under the CalPERS plan but ineligible for those enhanced benefits as described above are nevertheless eligible to participate in the County's healthcare plan provided through CalPERS. For this group, retirees pay for the full cost of their healthcare premium less the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum required employer contribution (\$143 per month in 2021) which the County provides towards the retiree monthly premium for eligible retirees participating in PEMHCA.

At June 30, 2020, the measurement date, the following employees were covered by the benefit terms of the plan:

	Enhanced Benefits	Ineligible for Enhanced Benefits (PEMHCA Minimum Coverage)	Total
Retirees and beneficiaries receiving benefits	147	42	189
Terminated plan members entitled to but not yet receiving benefits	-	91	91
Active plan members	23	270	293
	<u>170</u>	<u>403</u>	<u>573</u>

The Enhanced Benefits group is a closed group with no new members added or eligible.

Funding Policy

The contribution requirements of the plan members and the County are established and may be amended by the County. The County prefunds all or a portion of the plan through the PARS irrevocable trust. Employees are not required to contribute to the plan. The contribution is based on the difference between what the County paid directly to or on behalf of eligible employees and the full value of the annual required contributions (ARC). During the fiscal year ended June 30, 2021, the County contributed \$2,011,919 to the OPEB plan. Of this amount, \$1,643,753 was paid for healthcare insurance benefits for eligible retirees during the year and \$368,166 was an implicit rate subsidy.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Net OPEB Liability

The County reported a net OPEB liability of \$8,241,779 at June 30, 2021. The County's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020.

Actuarial assumptions – The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2020
Measurement date	June 30, 2020
Actuarial assumptions:	
Discount rate	5.80%
Inflation	2.50%
Investment rate of return	5.80%
Salary increases	3.00%

Mortality

Based on the 2017 CalPERS experience study using data from 1997 to 2015, except for a different basis used to project future mortality improvements. The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015. The mortality improvement is estimated using the MacLeod Watts Scale 2020 applied generationally from 2015.

Participation rate

Active employees: 100% are assumed to continue their current plan election in retirement, if eligible for benefits greater than the PEMHCA minimum. If eligible only for the PEMHCA minimum benefit, it is assumed 50% will elect coverage in retirement. If not currently enrolled, it is assumed the employee would elect coverage in the PERS Choice Other Northern CA region plan at or before retirement.

Retired participants: Existing medical plan elections are assumed to be continued until the retiree's death.

Medical plan premiums and claims costs by age are assumed to increase once each year.

Increases over the prior year's levels are assumed as follows:

Healthcare cost trends

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2021	Actual	2061-2066	4.8%
2022	5.7%	2067	4.7%
2023	5.6%	2068	4.6%
2024	5.5%	2069	4.5%
2025-2026	5.4%	2070-2071	4.4%
2027-2029	5.3%	2072	4.3%
2030-2051	5.2%	2073-2074	4.2%
2052	5.1%	2075	4.1%
2053-2055	5.0%	2076	4.0%
2056-2060	4.9%	& later	4.0%

The PEMHCA minimum employer contribution and dental and vision premiums are all assumed to increase by 4.0% per year.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Non-imbedded fees were estimated to reduce the expected yield above by 42 basis points (0.42%), reducing the net expected return on trust assets to 5.80% per year. The County used 5.80% as the discount rate to determine the OPEB liability in the plan.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected Real Rate of Return
Equities	60.00%	
Large Cap Core	32.00%	6.80%
Mid Cap Core	6.00%	7.10%
Small Cap Core	9.00%	7.90%
Real Estate	2.00%	6.60%
International	7.00%	7.30%
Emerging Markets	4.00%	7.30%
Fixed income	35.00%	
Short Term Bond	6.75%	3.30%
Intermediate Term Bond	27.00%	3.90%
High Yield	1.25%	6.10%
Cash	5.00%	2.40%
	<u>100.00%</u>	
Overall Expected Real Rate of Return		6.22%

Discount Rate

The discount rate used to measure the total OPEB liability was 5.80%. The projection of cash flows used to determine the discount rate assumed that the County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balances at June 30, 2020	\$ 31,054,583	\$ 22,015,762	\$ 9,038,821
Changes in the year:			
Service cost	405,343	-	405,343
Interest on total OPEB liability	1,827,285	-	1,827,285
Differences between expected and actual experience	(1,628,132)		(1,628,132)
Changes in assumptions	1,263,626		1,263,626
Benefit payments	(2,010,358)	(2,010,358)	-
Contributions from employer	-	2,010,358	(2,010,358)
Net investment income	-	654,806	(654,806)
Net changes	<u>(142,236)</u>	<u>654,806</u>	<u>(797,042)</u>
Balances at June 30, 2021	<u>\$ 30,912,347</u>	<u>\$ 22,670,568</u>	<u>\$ 8,241,779</u>

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the County if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate for measurement period ended June 30, 2019:

	<u>1% Decrease (4.80%)</u>	<u>Discount Rate (5.80%)</u>	<u>1% Increase (6.80%)</u>
Net OPEB liability	\$ 11,902,516	\$ 8,241,779	\$ 5,197,998

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents what the County's net OPEB liability would be if it were calculated using a healthcare cost trend that is one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
Net OPEB liability	\$ 5,138,802	\$ 8,241,779	\$ 11,959,583

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the County recognized OPEB expense of \$150,963. As of June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
OPEB contributions subsequent to measurement date	\$ 2,011,919	\$ -
Changes in assumptions	2,338,117	-
Differences between expected and actual experience	-	5,063,240
Net differences between projected and actual earnings on OPEB plan investments	271,703	-
	<u>\$ 4,621,739</u>	<u>\$ 5,063,240</u>

The \$2,011,919 reported as a deferred outflow of resources related to OPEB contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2022.

Other amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

Years ending June 30,	
2022	\$ (760,718)
2023	(578,913)
2024	(541,644)
2025	(465,419)
2026	(51,556)
Thereafter	(55,170)
	<u>\$ (2,453,420)</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 9: NET POSITION/FUND BALANCES

Fund balances at June 30, 2021 were classified as follows:

	General Fund	Road Fund	Realignment Fund	Mental Health Services Act	Public Health	Mono County Civic Center Project	Other Governmental Funds	Total
Nonspendable:								
Advances to other funds	\$ 99,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,013
Prepays and inventory	73,222	172,531	2,000	2,190	6,992	13,604	32,725	303,264
Total Nonspendable	<u>172,235</u>	<u>172,531</u>	<u>2,000</u>	<u>2,190</u>	<u>6,992</u>	<u>13,604</u>	<u>32,725</u>	<u>402,277</u>
Restricted for:								
Road projects	-	1,744,900	-	-	-	-	-	1,744,900
Health and social services	-	-	-	7,532,247	969,781	-	4,248,108	12,750,136
County service areas	-	-	-	-	-	-	2,660,738	2,660,738
Community development	1,285,961	-	-	-	-	-	3,876,663	5,162,624
Capital projects	-	-	-	-	-	23,568	-	23,568
Grant programs	4,254	-	10,858,376	-	-	-	2,939,483	13,802,113
Total Restricted	<u>1,290,215</u>	<u>1,744,900</u>	<u>10,858,376</u>	<u>7,532,247</u>	<u>969,781</u>	<u>23,568</u>	<u>13,724,992</u>	<u>36,144,079</u>
Committed:								
Revolving loan fund	-	-	-	-	-	-	201,007	201,007
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>201,007</u>	<u>201,007</u>
Assigned:								
Eliminate projected FY 21/22 budgetary deficit	1,200,000	-	-	-	-	-	-	1,200,000
Capital projects	-	-	-	-	-	-	317,335	317,335
Debt service	-	-	-	-	-	-	689,001	689,001
Affordable housing	458,843	-	-	-	-	-	-	458,843
Workforce development	257,513	-	-	-	-	-	-	257,513
Fish enhancement	35,881	-	-	-	-	-	-	35,881
Tourism	304,222	-	-	-	-	-	-	304,222
Community programs	25,128	-	-	-	-	-	-	25,128
Conway Ranch	10,249	-	-	-	-	-	-	10,249
Animal services	28,914	-	-	-	-	-	-	28,914
Total Assigned	<u>2,320,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,006,336</u>	<u>3,327,086</u>
Unassigned	<u>11,698,949</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(402,643)</u>	<u>11,296,306</u>
Total Fund Balance	<u>\$ 15,482,149</u>	<u>\$ 1,917,431</u>	<u>\$ 10,860,376</u>	<u>\$ 7,534,437</u>	<u>\$ 976,773</u>	<u>\$ 37,172</u>	<u>\$ 14,562,417</u>	<u>\$ 51,370,755</u>

During this year's budget process, the County Board of Supervisors re-established a general reserve of \$2,219,928 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.

Net Position from governmental activities as of June 30, 2021 was restricted for the following purposes:

Road projects	\$ 1,744,900
Health and social services	13,716,171
Capital projects	23,568
County service areas	2,660,738
Community development	5,162,624
Grant programs	13,970,671
	<u>\$ 37,278,672</u>

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2021

Net position from business-type activities as of June 30, 2021 was restricted for future cemetery maintenance in the amount of \$4,648.

Restatements of Fund Balance / Net Position

Adjustments resulting from errors, reclassification of fiduciary funds, 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 reclassify the Sheriff Inmate Welfare Fund from fiduciary to special revenue, to correct an overstatement of the previous year's prepaid expense balance, and to comply with Government Accounting Standards Statement No. 84, Fiduciary Activities.

	Government-Wide Statements	Governmental Funds		Fiduciary Funds		
		Governmental Activities	General Fund	Other Governmental Funds	Custodial Funds	
					External Investment Pool	Other Custodial
Fund balance / net position, June 30, 2020, as reported	\$ 25,401,864	\$ 13,331,125	\$ 9,730,886 *	\$ -	\$ -	
Corrections:						
Reclassify the Sheriff Inmate Welfare Fund from Agency to Special Revenue	144,791	-	144,791	-	-	
Correct prior period prepaid expenses	(40,022)	(40,022)	-	-	-	
Implementation of new accounting standard: fund reclassification to clearing accounts to the General Fund as part of GASB 84 impelmentation.	(885,852)	(885,852)	-	-	-	
Establish beginning net position in Fiducary Funds as part of GASB 84 implementation	-	-	-	41,871,917	20,353,831	
Total adjustments	(781,083)	(925,874)	144,791	41,871,917	20,353,831	
Fund balance / net position, July 1, 2020, as restated	\$ 24,620,781	\$ 12,405,251	\$ 9,875,677	\$ 41,871,917	\$ 20,353,831	

* The balance excludes the previously presented nonmajor fund for Public Health, of which is now presented as major in the current year.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Deficit Fund Equity

The following funds had deficit fund balances/net position at June 30, 2021, as follows:

Fund Type	Fund	Deficit	Management's Plan(s)
Special Revenue Funds	Bioterrorism	\$ 314,707	The deficit results from delayed recognition of revenues collected after the measurement period of 90 days. The deficit will be eliminated in the following year when revenues are collected and recognized.
	Tobacco	\$ 83,216	The deficit results from delayed recognition of revenues collected after the measurement period of 90 days. The deficit will be eliminated in the following year when revenues are collected and recognized.
Enterprise Funds	Solid Waste	\$ 7,487,770	The deficit in the Solid Waste Fund results from accelerated closure and postclosure costs that exceed current user fees and parcel taxes. The deficit will be eliminated through the collection of future user fees and parcel taxes.

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, 2021, the balance of the deposit was \$6,119,704. 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

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021 is \$3,420,991.

Changes in the County's claims liability amount for the fiscal years ended June 30, 2021 and 2020, were as follows:

Fiscal Year Ended	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
2020	\$ 3,241,855	802,634	(395,168)	3,649,321
2021	3,649,321	34,215	(262,545)	3,420,991

NOTE 11: **COMMITMENTS AND CONTINGENCIES**

Tax Abatements

The County provides property tax abatements through the Williamson Act Lands Program. The Williamson Act Lands Program enrolls land in Williamson Act contracts whereby the land is restricted to agricultural, open space, or recreational uses in exchange for reduced property tax assessments. Participation in the program is voluntary.

Under the provisions of these contracts, land parcels are assessed for property tax purposes at a rate consistent with their actual use, rather than potential market value of the property. The minimum contract is ten years and automatically renews until a nonrenewal or cancellation process is initiated. Under the nonrenewal process, the annual tax assessment increases over a defined period of time until the assessment reflects the market value of the property. Under the cancellation process, a significant one-time cancellation fee is assessed based upon a certain percentage of the unrestricted, current fair market value of the property.

No other commitments were made by the County as part of the Williamson Act contracts. For the fiscal year ended June 30, 2021, the Williamson Act Lands Program tax abatements were approximately \$62,402.

Litigation

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

COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued a shelter in-place order and the temporary closure of all businesses deemed

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

to be nonessential. Accordingly, there has been a contraction of the national, state and County's economy, which will have resulted in, and continues to result in, a reduction and/or delay of the receipt of tax revenues, as well as hinder certain other revenue generating operations of the County. Additionally, it may negatively impact the ability of the County to collect on certain balances due from others. While the County expects there to potentially be a negative financial impact, since the duration and impact is unknown, management is unable to reasonably quantify the effect on future financial statements.

Contingency

Mono County Behavioral Health Department (MCBHD) negotiated with the Town of Mammoth Lakes and its developer of the Town's low-income housing project, "The Parcel", Pacific West Communities, for eight permanent supportive housing units to be included in the 81-unit Phase I development. In addition to the eight units dedicated to permanent supportive housing, Pacific West has agreed that Mental Health Services Act (MHSA)-eligible households referred by MCBH would have a first priority right to lease five additional units. Pacific West has formed a California limited partnership called Mammoth Lakes Pacific Associates (the "Partnership") to own and operate the project. In exchange, the County loaned the Partnership \$222,876 as a pre-development loan.

NOTE 12: **SUBSEQUENT EVENT**

The contingency loan described above in Note 11 as contingency was rolled into a new loan and regulatory / subordination agreement approved by the Board of Supervisors on April 19, 2022, for a combined total of \$1.8 million. The loan is between the County and the Partnership for the full amount of MHSA funds committed to the permanent supportive housing units, or \$1.8 million. Of this amount, \$222,876 was paid in June 2021. The proposed loan agreement would amend and restate the pre-development loan agreement to add the remaining \$1,557,123, thereby reaching the full amount to be loaned. The loan will be a 55-year deferred payment loan with carrying a 3% interest rate. The County anticipates that its loan will be disbursed at permanent loan closing at the time the permanent supportive housing units are delivered on site to the Parcel.

The regulatory agreement memorializes the Partnership's obligations to the County regarding long-term affordability, operation, and maintenance, together with the County's obligation to provide supportive services. Whereas the original loan of \$222,876 was executed between the County and Pacific West Communities, the April 19, 2022 agreement includes all obligations relating to the original predevelopment financing being assumed by the Partnership. The loan is subordinated to other financing sources on the project. The remainder of the loan amount, \$1,557,123, will be disbursed from MHSA funds after project construction, when occupancy has been stabilized.

In 2017, the County was awarded a \$25 million grant as part of the State's Assembly Bill 844 for construction of a replacement jail facility in Bridgeport, California. Anticipated project cost is \$33.3 million of which \$25 million is funded with the AB 844 grant and the remainder to be provided by the County from local funds. The County has contracts with an architectural firm and a construction manager.

REQUIRED SUPPLEMENTARY INFORMATION

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COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2021

Schedule of Changes in Net Pension Liability and Related Ratios

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

Reporting Fiscal Year (Measurement Date)	Miscellaneous Plan						
	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)	June 30, 2018 (June 30, 2017)	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015)	June 30, 2015 (June 30, 2014)
Total Pension Liability							
Service cost	\$ 2,271,934	\$ 2,299,573	\$ 2,314,586	\$ 2,205,881	\$ 2,051,985	\$ 2,249,307	\$ 2,502,844
Interest on total pension liability	8,142,445	7,851,094	7,427,207	7,115,841	7,049,937	6,751,199	6,656,474
Changes of assumptions experience	-	-	(768,096)	5,573,635	-	(1,548,943)	-
Proportional differences between County and Court shares	590,748	1,754,367	847,661	(2,310,234)	(546,942)	(1,521,848)	-
Benefit payments, including refunds of employee contributions	(558,220)	122,177	181,603	(88,346)	(1,025,139)	(481,953)	-
	(6,284,984)	(5,904,075)	(5,460,616)	(5,104,325)	(4,871,095)	(4,719,903)	(4,502,141)
Net change in total pension liability	<u>4,161,923</u>	<u>6,123,136</u>	<u>4,542,345</u>	<u>7,392,452</u>	<u>2,658,746</u>	<u>727,859</u>	<u>4,657,177</u>
Total pension liability, beginning	115,854,349	109,731,213	105,188,868	97,796,416	95,137,670	94,409,811	89,752,634
Total pension liability, ending	<u>\$ 120,016,272</u>	<u>\$ 115,854,349</u>	<u>\$ 109,731,213</u>	<u>\$ 105,188,868</u>	<u>\$ 97,796,416</u>	<u>\$ 95,137,670</u>	<u>\$ 94,409,811</u>
Plan Fiduciary Net Position							
Contributions - employer	\$ 3,993,425	\$ 3,542,029	\$ 3,148,673	\$ 2,775,636	\$ 2,484,077	\$ 2,408,009	\$ 2,568,003
Contributions - employee	1,048,971	952,830	929,945	886,827	853,869	904,733	1,305,551
Net investment income	4,067,284	5,166,622	6,249,581	7,484,204	356,637	1,518,061	10,459,289
Benefit payments, including refunds of employee contributions	(6,284,984)	(5,904,075)	(5,460,616)	(5,104,325)	(4,871,095)	(4,719,903)	(4,502,141)
Proportional differences between County and Court shares	(394,556)	86,957	126,782	(61,027)	(1,118,338)	-	-
Administrative expense	(114,883)	(55,794)	(332,501)	(99,651)	(41,913)	(77,107)	-
Net change in plan fiduciary net position	<u>2,315,257</u>	<u>3,788,569</u>	<u>4,661,864</u>	<u>5,881,664</u>	<u>(2,336,763)</u>	<u>33,793</u>	<u>9,830,702</u>
Plan fiduciary net position, beginning	81,886,928	78,098,359	73,436,495	67,554,831	69,891,594	69,857,801	60,027,099
Plan fiduciary net position, ending	<u>\$ 84,202,185</u>	<u>\$ 81,886,928</u>	<u>\$ 78,098,359</u>	<u>\$ 73,436,495</u>	<u>\$ 67,554,831</u>	<u>\$ 69,891,594</u>	<u>\$ 69,857,801</u>
Net pension liability, ending	<u>\$ 35,814,087</u>	<u>\$ 33,967,421</u>	<u>\$ 31,632,854</u>	<u>\$ 31,752,373</u>	<u>\$ 30,241,585</u>	<u>\$ 25,246,076</u>	<u>\$ 24,552,010</u>
Plan fiduciary net percentage as a percentage of the total pension liability	70.16%	70.68%	71.17%	69.81%	69.08%	73.46%	73.99%
Covered pay roll	\$ 12,828,535	\$ 12,601,579	\$ 12,601,848	\$ 11,475,219	\$ 11,631,908	\$ 12,381,959	\$ 12,796,381
Net pension liability as a percentage of covered pay roll	279.18%	269.55%	251.02%	276.70%	259.99%	203.89%	191.87%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation.
Additional years will be presented as they become available.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2021

Schedule of Pension Plan Contributions

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

Reporting Fiscal Year (Measurement Date)	Miscellaneous Plans						
	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)	June 30, 2018 (June 30, 2017)	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015)	June 30, 2015 (June 30, 2014)
Actuarially determined contribution	\$ 3,993,425	\$ 3,606,166	\$ 3,149,367	\$ 2,779,024	\$ 1,941,710	\$ 2,408,009	\$ 2,568,003
Contributions in relation to the actuarially determined contributions	3,993,425	3,606,166	3,149,367	2,779,024	1,941,710	2,408,009	2,568,003
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 12,828,535	\$ 12,601,579	\$ 12,601,848	\$ 11,475,219	\$ 12,381,959	\$ 12,381,959	\$ 12,796,381
Contributions as a percentage of covered payroll	31.13%	28.62%	24.99%	24.22%	15.68%	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 as of June 30 two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2017 Funding Valuation Report
Asset valuation method	Market value of assets. See the June 30, 2015 report for details.
Inflation	2.63%
Salary increases	Varies by Entry Age and Service
Payroll growth	2.88%
Investment rate of return	7.25% Net of pension plan investment and administrative expense; includes inflation.
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 to 2015.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of the Scale MP-2016 published by the Society of Actuaries.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2021

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

Safety Plans – Cost-Sharing Multiple-Employer Defined Benefit Pension Plans
Last 10 Fiscal Years*

Reporting Fiscal Year Measurement Date	Safety Plans						
	Reporting Fiscal Year (Measurement Date)						
	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)	June 30, 2018 (June 30, 2017)	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015**)	June 30, 2015 (June 30, 2014**)
Proportion of the net pension liability	0.36372%	0.34350%	0.34647%	0.33626%	0.33674%	0.32974%	0.18612%
Proportionate share of the net pension liability	\$ 24,232,458	\$ 22,103,589	\$ 20,381,105	\$ 20,092,166	\$ 17,440,742	\$ 13,586,740	\$ 11,581,122
Covered payroll	\$ 5,799,864	\$ 5,805,223	\$ 5,542,687	\$ 5,079,832	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340
Proportionate share of the net pension liability as percentage of covered payroll	417.81%	380.75%	367.71%	395.53%	367.85%	243.69%	194.01%
Plan fiduciary net position as a percentage of the total pension liability	70.68%	72.55%	73.33%	72.44%	73.60%	78.39%	81.26%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation.

Additional years will be presented as they become available.

**As restated.

Schedule of Pension Plan Contributions

Safety Plans – Cost-Sharing Multiple-Employer Defined Benefit Pension Plans
Last 10 Fiscal Years*

	Safety Plans						
	Reporting Fiscal Year						
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Actuarially determined contribution	\$ 2,753,859	\$ 2,487,001	\$ 2,114,581	\$ 1,741,323	\$ 1,562,910	\$ 1,414,648	\$ 1,451,026
Contributions related to the actuarially determined contribution	2,753,859	2,487,001	2,114,581	1,741,323	1,562,910	1,414,648	1,451,026
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 5,799,864	\$ 5,805,223	\$ 5,542,687	\$ 5,079,832	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340
Contributions as a percentage of covered payroll	47.48%	42.84%	38.15%	34.28%	32.96%	25.37%	24.31%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation.

Additional years will be presented as they become available.

**Restated.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2021

Other Post-Employment Benefits (OPEB)

Schedule of Changes in Net OPEB Liability and Related Ratios

	2021	2020	2019	2018(1)
Total OPEB liability				
Service cost	\$ 405,343	\$ 392,584	\$ 349,637	\$ 338,631
Interest	1,827,285	1,814,641	2,117,566	2,085,442
Changes in benefit terms	-	-	(14,836)	-
Differences between expected and actual experience	(1,628,132)	-	(6,499,465)	-
Changes in assumptions	1,263,626	-	2,222,210	-
Benefit payments	(2,010,358)	(2,008,149)	(1,702,041)	(2,108,215)
Net change in total OPEB liability	(142,236)	199,076	(3,526,929)	315,858
Total OPEB liability - beginning	31,054,583	30,855,507	34,382,436	34,066,578
Total OPEB liability - ending (a)	\$ 30,912,347	\$ 31,054,583	\$ 30,855,507	\$ 34,382,436
Plan fiduciary net position				
Contributions - employer	\$ 2,010,358	\$ 3,008,149	\$ 2,702,041	\$ 3,108,215
Net investment income	654,806	1,225,517	1,310,117	1,853,936
Benefit payments	(2,010,358)	(2,008,149)	(1,702,041)	(2,108,215)
Net change in plan fiduciary net position	654,806	2,225,517	2,310,117	2,853,936
Plan fiduciary net position - beginning	22,015,762	19,790,245	17,480,128	14,626,192
Plan fiduciary net position - ending (b)	\$ 22,670,568	\$ 22,015,762	\$ 19,790,245	\$ 17,480,128
Net OPEB liability - ending (a) - (b)	\$ 8,241,779	\$ 9,038,821	\$ 11,065,262	\$ 16,902,308
Plan fiduciary net position as a percentage of the total OPEB liability	73.34%	70.89%	64.14%	50.84%
Covered payroll	\$ 20,164,975	\$ 20,672,220	\$ 19,639,908	\$ 18,365,669
Net OPEB liability as a percentage of covered-employee payroll	40.87%	43.72%	56.34%	92.03%

(1) Fiscal year 2018 was the first year of implementation of GASB 75. Additional years will be presented as they become available.

Schedule of the County's OPEB Contributions

	2021	2020	2019	2018(1)
Actuarially determined contribution	\$ 1,177,006	\$ 1,241,911	\$ 1,380,860	\$ 2,064,918
Contributions in relation to the actuarially determined contribution	2,011,919	2,010,358	3,008,149	2,702,041
Contribution deficiency (excess)	(834,913)	(768,447)	(1,627,289)	(637,123)
Covered payroll	\$ 20,164,975	\$ 20,672,220	\$ 19,814,600	\$ 19,639,908
Contributions as a percentage of covered payroll	10.0%	9.7%	15.2%	13.8%

(1) Fiscal year 2018 was the first year of implementation of GASB 75. Additional years will be presented as they become available.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2021

Notes to OPEB Schedules

Valuation date:	June 30, 2020
Methods and assumptions used to determine Contribution rates:	
Actuarial cost method	Entry age normal
Amortization method	Level dollar basis; closed 30 years
Amortization period	18 years remaining
Asset valuation method	Market value of assets
Inflation	2.75%
Healthcare cost trend rates	7% in 2020 to 5% in 2024 In steps of 0.5%
Salary increases	3.25%
Investment rate of return	5.8% net of OPEB plan investment expense, including inflation.
Mortality	2017 CalPERS experience study
Mortality Improvement	MW Scale 2018 generationally

COUNTY OF MONO

Budgetary Comparison Schedule
 General Fund
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 25,253,961	\$ 25,253,961	\$ 28,933,570	\$ 3,679,609
Licenses and permits	316,400	316,400	359,676	43,276
Fines, forfeitures and penalties	688,150	688,150	812,627	124,477
Use of money and property	292,431	292,431	295,047	2,616
Intergovernmental	4,304,195	4,561,099	5,130,959	569,860
Charges for services	5,728,433	5,727,433	5,794,076	66,643
Other revenues	16,000	18,662	29,923	11,261
Proceeds from sale of assets	-	-	1,454	1,454
Transfers in	952,940	852,940	748,181	(104,759)
Total Revenues	<u>37,552,510</u>	<u>37,711,076</u>	<u>42,105,513</u>	<u>4,394,437</u>
Expenditures				
General government:				
Board of Supervisors	560,138	560,138	537,480	22,658
Administrative Officer	1,387,578	1,417,578	1,390,433	27,145
Department of Finance	2,225,526	2,225,526	2,121,472	104,054
General Fund Operating Transfers	2,452,665	2,561,433	2,524,629	36,804
Assessor	1,254,173	1,254,173	986,007	268,166
County Counsel	1,147,822	1,147,822	1,123,886	23,936
Election Division	260,595	291,446	230,603	60,843
Information Technology	1,948,493	1,948,493	1,895,244	53,249
IT - Radio	480,660	380,660	290,494	90,166
Public Works	864,928	919,928	827,559	92,369
County Facilities	2,986,422	3,013,422	2,982,032	31,390
Economic Development	589,442	589,442	543,013	46,429
Total general government	<u>16,158,442</u>	<u>16,310,061</u>	<u>15,452,852</u>	<u>857,209</u>
Public protection:				
County MOE	866,331	866,331	724,704	141,627
Public Defender	689,420	689,420	672,933	16,487
Grand Jury	10,000	12,500	14,282	(1,782)
District Attorney - Prosecution	1,621,847	1,645,259	1,621,942	23,317
Public Administrator	6,575	6,575	1,025	5,550
Sheriff	6,750,909	6,776,683	6,604,689	171,994
Boating Law Enforcement	135,616	135,616	130,117	5,499
Search and Rescue	39,332	39,332	19,907	19,425
Court Security	637,940	637,940	548,190	89,750
Jail	2,959,000	3,084,902	2,735,921	348,981
Emergency Services	127,790	203,829	200,301	3,528
Adult Probation Services	1,795,032	1,795,032	1,705,149	89,883
Juvenile Probation Services	6,000	6,000	6,944	(944)
Agricultural Commissioner	184,625	241,107	241,107	-
County Clerk / Recorder	566,087	566,087	550,438	15,649
Animal Control	466,508	466,508	420,266	46,242
Planning & Transportation	1,128,229	1,128,229	1,118,327	9,902

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)
 General Fund
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Public protection: (continued)				
Housing Development	15,000	15,000	-	15,000
Code Enforcement	272,988	272,988	246,214	26,774
Planning Commission	22,006	22,006	15,659	6,347
Building Inspector	514,735	514,735	485,320	29,415
Total public protection	<u>18,815,970</u>	<u>19,126,079</u>	<u>18,063,435</u>	<u>1,062,644</u>
Health and sanitation:				
Paramedic Program	4,443,516	4,443,516	4,549,294	(105,778)
Total health and sanitation	<u>4,443,516</u>	<u>4,443,516</u>	<u>4,549,294</u>	<u>(105,778)</u>
Public assistance:				
Veterans' Services Officer	59,710	59,710	39,157	20,553
Victim/Witness	340,405	316,993	327,376	(10,383)
Farm Advisor	39,300	44,924	44,925	(1)
Total public assistance	<u>439,415</u>	<u>421,627</u>	<u>411,458</u>	<u>10,169</u>
Contingency	564,109	278,735	-	278,735
Total Expenditures	<u>40,421,452</u>	<u>40,580,018</u>	<u>38,477,039</u>	<u>2,102,979</u>
Net Change in Fund Balances	<u>\$ (2,868,942)</u>	<u>\$ (2,868,942)</u>	3,628,474	<u>\$ 6,497,416</u>
Fund Balances - Beginning of Year			<u>8,906,893</u>	
Fund Balances - End of Year			<u>\$ 12,535,367</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				\$ 42,105,513
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				628,098
A87 cost reimbursement is a budgetary resource but is not current-year revenue for financial reporting purposes				(2,169,412)
Proceeds from sale of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes				(1,454)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				(748,181)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 39,814,564</u>

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures (Continued)</u>				
Uses/outflows of resources:				
Actual charges to appropriations from the budgetary comparison schedule above				\$ 38,477,039
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				679,673
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				(2,169,412)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				(3,187,654)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund				<u>\$ 33,799,646</u>

COUNTY OF MONO

Budgetary Comparison Schedule

Road Fund

For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and permits	\$ 10,000	\$ 10,000	\$ 5,808	\$ (4,192)
Fines, forfeitures and penalties	30,000	30,000	50,643	20,643
Use of money and property	8,000	8,000	27,406	19,406
Intergovernmental	8,196,079	8,196,079	4,321,493	(3,874,586)
Charges for services	480,000	487,000	772,765	285,765
Other revenues	100,000	160,000	2,392	(157,608)
Other financing sources	7,000	7,000	29,308	22,308
Transfers in	522,033	522,033	522,033	-
Total Revenues	<u>9,353,112</u>	<u>9,420,112</u>	<u>5,731,848</u>	<u>(3,688,264)</u>
Expenditures				
Public ways and facilities	<u>11,402,784</u>	<u>11,416,284</u>	<u>5,997,786</u>	<u>5,418,498</u>
Total Expenditures	<u>11,402,784</u>	<u>11,416,284</u>	<u>5,997,786</u>	<u>5,418,498</u>
Net Change in Fund Balances	<u>\$ (2,049,672)</u>	<u>\$ (1,996,172)</u>	(265,938)	<u>\$ 1,730,234</u>
Fund Balances - Beginning of Year			<u>2,183,369</u>	
Fund Balances - End of Year			<u>\$ 1,917,431</u>	
<u>Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures</u>				
Sources/inflows of resources				
Actual amounts available for appropriation from the budgetary comparison schedule				\$ 5,731,848
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				(522,033)
Other financing sources are inflows of budgetary resources but are not revenues for financial reporting purposes				(29,308)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 5,180,507</u>

COUNTY OF MONO

Budgetary Comparison Schedule

Realignment

For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 34,117	\$ 34,117	\$ 131,074	\$ 96,957
Intergovernmental	3,077,798	3,142,423	3,998,077	855,654
Total Revenues	<u>3,111,915</u>	<u>3,176,540</u>	<u>4,129,151</u>	<u>952,611</u>
Expenditures				
Public protection	874,570	898,289	657,212	241,077
Transfers out	2,875,435	2,875,435	2,316,340	559,095
Total Expenditures	<u>3,750,005</u>	<u>3,773,724</u>	<u>2,973,552</u>	<u>800,172</u>
Net Change in Fund Balances	<u>\$ (638,090)</u>	<u>\$ (597,184)</u>	1,155,599	<u>\$ 1,752,783</u>
Fund Balances - Beginning of Year			<u>9,704,777</u>	
Fund Balances - End of Year			<u>\$ 10,860,376</u>	
<u>Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures</u>				
Uses/outflows of resources:				
Actual charges to appropriations from the budgetary comparison schedule above				\$ 2,973,552
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				<u>(2,316,340)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund				<u>\$ 657,212</u>

COUNTY OF MONO

Budgetary Comparison Schedule
Mental Health Services Act
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 30,000	\$ 30,000	\$ 96,018	\$ 66,018
Intergovernmental	1,713,242	1,713,242	2,428,915	715,673
Charges for services	-	-	9,240	9,240
Other revenues	-	49,793	66,479	16,686
Transfers in	50,000	50,000	75,647	25,647
Total Revenues	<u>1,793,242</u>	<u>1,843,035</u>	<u>2,676,299</u>	<u>833,264</u>
Expenditures				
Health and sanitation	4,090,396	4,343,734	2,351,041	1,992,693
Transfers out	120,000	120,000	109,698	10,302
Total Expenditures	<u>4,210,396</u>	<u>4,463,734</u>	<u>2,460,739</u>	<u>2,002,995</u>
Net Change in Fund Balances	<u>\$ (2,417,154)</u>	<u>\$ (2,620,699)</u>	215,560	<u>\$ 2,836,259</u>
Fund Balances - Beginning of Year			<u>7,318,877</u>	
Fund Balances - End of Year			<u>\$ 7,534,437</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				\$ 2,676,299
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				<u>(75,647)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 2,600,652</u>
Uses/outflows of resources:				
Actual charges to appropriations from the budgetary comparison schedule above				\$ 2,460,739
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				<u>(109,698)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund				<u>\$ 2,351,041</u>

COUNTY OF MONO

Budgetary Comparison Schedule

Public Health

For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and permits	\$ 277,003	\$ 263,003	\$ 274,068	\$ 11,065
Fines, forfeitures and penalties	500	500	549	49
Use of money and property	7,000	7,000	13,482	6,482
Intergovernmental	2,156,931	2,815,747	3,069,155	253,408
Charges for services	304,892	251,489	234,534	(16,955)
Other revenues	100,000	-	586	586
Transfers in	224,531	224,531	24,170	(200,361)
Total Revenues	<u>3,070,857</u>	<u>3,562,270</u>	<u>3,616,544</u>	<u>54,274</u>
Expenditures				
Health and sanitation	3,173,459	3,487,038	3,080,633	406,405
Transfers out	273,723	271,846	265,290	6,556
Total Expenditures	<u>3,447,182</u>	<u>3,758,884</u>	<u>3,345,923</u>	<u>412,961</u>
Net Change in Fund Balances	<u>\$ (376,325)</u>	<u>\$ (196,614)</u>	270,621	<u>\$ 467,235</u>
Fund Balances - Beginning of Year			<u>706,152</u>	
Fund Balances - End of Year			<u>\$ 976,773</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				\$ 3,616,544
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				<u>(24,170)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 3,592,374</u>

Continued

COUNTY OF MONO

Budgetary Comparison Schedule (Continued)

Public Health

For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Uses/outflows of resources:				
Actual charges to appropriations from the budgetary comparison schedule above				\$ 3,345,923
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				<u>(265,290)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund				<u>\$ 3,080,633</u>

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2021

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year. A tentative budget approved no later than June 30, of each year establishes the legal authority for county spending in the following fiscal year until a final budget is adopted on or before October 2nd. Prior to adoption of the final budget, a public hearing is held to receive comments prior to adoption.

From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein as proposed expenditures become appropriations to the various County departments. However, the legal level of control is the fund level. The Board of Supervisors may amend the budget by a four-fifths majority vote during the fiscal year. Department heads may, upon approval of the Finance Director, make transfers from one object or purpose to another within the same budget unit. All other budget amendments must be approved by the Board. It is this final revised budget that is presented in the required supplementary information section of this financial report. Appropriations lapse at year end.

Budgets are adopted for the General Fund, most special revenue funds, capital project funds and the debt service fund. Accounting principles applied for purposes of developing data on a budgetary basis are materially the same as those used to present financial statements in conformity with GAAP, except that transfers are regarded as inflows of resources for budgetary purposes and not revenues for GAAP financial statement presentation purposes and transfers out are considered outflows of resources for budgetary purposes but not expenditures for GAAP financial statement presentation purposes. Federal payment in lieu of taxes (PILT) revenue is reported in the year received for GAAP financial statement presentation purposes but reported in the following year for budgetary purposes.

Expenditures in the Paramedic budget unit in the General Fund for the year ended June 30, 2021, exceeded appropriations by \$105,778.

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, 2021

	Special Revenue			
	Behavioral Health	Social Services	Community Development Grants	Revolving Loan Fund
ASSETS				
Cash and investments	\$ 63,286	\$ 3,686,194	\$ 305,556	\$ 300,020
Accounts receivable	2,298	-	-	-
Due from other governments	296,531	138,865	27,605	-
Prepaid expenses	3,635	22,370	-	-
Inventory	-	-	-	-
Loans receivable	-	-	643,363	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 365,750</u>	<u>\$ 3,847,429</u>	<u>\$ 976,524</u>	<u>\$ 300,020</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 74,110	\$ 54,934	\$ 2,273	\$ -
Accrued salaries and benefits	33,203	103,537	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	99,013
Total Liabilities	<u>107,313</u>	<u>158,471</u>	<u>2,273</u>	<u>99,013</u>
Deferred inflows of Resources				
Unavailable revenues	<u>172,901</u>	<u>31,035</u>	<u>-</u>	<u>-</u>
Fund Balance				
Nonspendable	3,635	22,370	-	-
Restricted	81,901	3,635,553	974,251	-
Committed	-	-	-	201,007
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>85,536</u>	<u>3,657,923</u>	<u>974,251</u>	<u>201,007</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 365,750</u>	<u>\$ 3,847,429</u>	<u>\$ 976,524</u>	<u>\$ 300,020</u>

continued

COUNTY OF MONO

Combining Balance Sheet (continued)
 Nonmajor Governmental Funds
 June 30, 2021

	Special Revenue				
	Disaster Assistance Fund	Geothermal	Eastern Sierra Sustainable Recreation	Bio Terrorism	Fish and Game
ASSETS					
Cash and investments	\$ 2,136,034	\$ 38,752	\$ 410,571	\$ -	\$ 75,782
Accounts receivable	-	59,421	-	-	7,288
Due from other governments	42,677	-	33,026	272,248	-
Prepaid expenses	-	-	-	-	-
Inventory	2,000	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 2,180,711	\$ 98,173	\$ 443,597	\$ 272,248	\$ 83,070
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 52,734	\$ 22,712	\$ 18,620	\$ 31,916	\$ -
Accrued salaries and benefits	43,099	-	3,323	550	-
Due to other funds	-	-	-	336,872	-
Advances from other funds	-	-	-	-	-
Total Liabilities	95,833	22,712	21,943	369,338	-
Deferred inflows of Resources					
Unavailable revenues	37,232	-	-	217,617	-
Fund Balance					
Nonspendable	2,000	-	-	-	-
Restricted	2,045,646	75,461	421,654	-	83,070
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	(314,707)	-
Total Fund Balances	2,047,646	75,461	421,654	(314,707)	83,070
Total Liabilities, Deferred Inflows and Fund Balances	\$ 2,180,711	\$ 98,173	\$ 443,597	\$ 272,248	\$ 83,070

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2021

	Special Revenue				
	Tobacco	Emergency Medical Services	Mitigation Fee	County Service Areas	Development Impact
ASSETS					
Cash and investments	\$ -	\$ 523,892	\$ 130,253	\$ 2,667,268	\$ 229,398
Accounts receivable	-	6,762	-	-	-
Due from other governments	150,000	-	-	-	-
Prepaid expenses	4,720	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 154,720</u>	<u>\$ 530,654</u>	<u>\$ 130,253</u>	<u>\$ 2,667,268</u>	<u>\$ 229,398</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 9,689	\$ -	\$ -	\$ 6,530	\$ -
Accrued salaries and benefits	3,277	-	-	-	-
Due to other funds	74,970	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>87,936</u>	<u>-</u>	<u>-</u>	<u>6,530</u>	<u>-</u>
Deferred inflows of Resources					
Unavailable revenues	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Nonspendable	4,720	-	-	-	-
Restricted	-	530,654	130,253	2,660,738	229,398
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	<u>(87,936)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(83,216)</u>	<u>530,654</u>	<u>130,253</u>	<u>2,660,738</u>	<u>229,398</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 154,720</u>	<u>\$ 530,654</u>	<u>\$ 130,253</u>	<u>\$ 2,667,268</u>	<u>\$ 229,398</u>

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2021

	Special Revenue		Capital Projects		Total Capital Projects
	Various Restricted Grants	Total Special Revenue	Miscellaneous Capital Improvements	Criminal Justice Facility	
ASSETS					
Cash and investments	\$ 1,695,768	\$ 12,262,774	\$ 366,238	\$ 1,223,691	\$ 1,589,929
Accounts receivable	13,379	89,148	-	-	-
Due from other governments	81,227	1,042,179	-	-	-
Prepaid expenses	-	30,725	-	-	-
Inventory	-	2,000	-	-	-
Loans receivable	-	643,363	-	-	-
Total Assets	\$ 1,790,374	\$ 14,070,189	\$ 366,238	\$ 1,223,691	\$ 1,589,929
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 49,972	\$ 323,490	\$ 48,903	\$ 65,575	\$ 114,478
Accrued salaries and benefits	-	186,989	-	-	-
Due to other funds	-	411,842	-	-	-
Advances from other funds	-	99,013	-	-	-
Total Liabilities	49,972	1,021,334	48,903	65,575	114,478
Deferred inflows of Resources					
Unavailable revenues	42,105	650,890	-	-	-
Fund Balance					
Nonspendable	-	32,725	-	-	-
Restricted	1,698,297	12,566,876	-	1,158,116	1,158,116
Committed	-	201,007	-	-	-
Assigned	-	-	317,335	-	317,335
Unassigned	-	(402,643)	-	-	-
Total Fund Balances	1,698,297	12,397,965	317,335	1,158,116	1,475,451
Total Liabilities, Deferred Inflows and Fund Balances	\$ 1,790,374	\$ 14,070,189	\$ 366,238	\$ 1,223,691	\$ 1,589,929

continued

COUNTY OF MONO

Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2021

	<u>Debt Service</u>	
	<u>Debt Service</u>	
	<u>Fund</u>	<u>Total</u>
ASSETS		
Cash and investments	\$ 689,001	\$ 14,541,704
Accounts receivable	-	89,148
Due from other governments	-	1,042,179
Prepaid expenses	-	30,725
Inventory	-	2,000
Loans receivable	-	643,363
	<hr/>	<hr/>
Total Assets	<u>\$ 689,001</u>	<u>\$ 16,349,119</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ -	\$ 437,968
Accrued salaries and benefits	-	186,989
Due to other funds	-	411,842
Advances from other funds	-	99,013
Total Liabilities	<hr/>	<hr/>
	-	1,135,812
Deferred inflows of Resources		
Unavailable revenues	<hr/>	<hr/>
	-	650,890
Fund Balance		
Nonspendable	-	32,725
Restricted	-	13,724,992
Committed	-	201,007
Assigned	689,001	1,006,336
Unassigned	-	(402,643)
Total Fund Balances	<hr/>	<hr/>
	689,001	14,562,417
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 689,001</u>	<u>\$ 16,349,119</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue			
	Behavioral Health	Social Services	Community Development Grants	Revolving Loan Fund
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	6,691	-	-	-
Use of money and property	116	34,550	329	-
Intergovernmental	1,075,602	5,167,271	60,417	-
Charges for services	73,082	313,720	-	-
Miscellaneous	49,755	15,514	-	-
Total Revenues	<u>1,205,246</u>	<u>5,531,055</u>	<u>60,746</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public protection	-	-	-	-
Health and sanitation	1,986,293	-	-	-
Public assistance	-	5,260,082	56,412	-
Recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and issuance cost	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>1,986,293</u>	<u>5,260,082</u>	<u>56,412</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(781,047)</u>	<u>270,973</u>	<u>4,334</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	567,725	1,348,891	-	-
Transfers out	(109,698)	(271,264)	-	-
Total Other Financing Sources (Uses)	<u>458,027</u>	<u>1,077,627</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(323,020)</u>	<u>1,348,600</u>	<u>4,334</u>	<u>-</u>
Fund Balances, Beginning of Year (restated)	408,556	2,309,323	969,917	201,007
FUND BALANCES, END OF THE YEAR	<u>\$ 85,536</u>	<u>\$ 3,657,923</u>	<u>\$ 974,251</u>	<u>\$ 201,007</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, 2021

	Special Revenue				
	Disaster Assistance Fund	Geothermal	Eastern Sierra Sustainable Recreation	Bio Terrorism	Fish and Game
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	32,870
Use of money and property	9,027	-	3,852	(1,671)	846
Intergovernmental	3,319,788	-	-	404,524	-
Charges for services	-	-	-	-	-
Miscellaneous	40,597	181,831	286,571	-	-
Total Revenues	3,369,412	181,831	290,423	402,853	33,716
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	1,615,754	112,775	-	93,707	10,000
Health and sanitation	-	-	-	511,701	-
Public assistance	-	-	-	-	-
Recreation	-	-	170,437	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	1,615,754	112,775	170,437	605,408	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,753,658	69,056	119,986	(202,555)	23,716
OTHER FINANCING SOURCES (USES)					
Transfers in	500,000	-	-	41,538	-
Transfers out	-	-	-	(15,634)	-
Total Other Financing Sources (Uses)	500,000	-	-	25,904	-
NET CHANGE IN FUND BALANCES	2,253,658	69,056	119,986	(176,651)	23,716
Fund Balances, Beginning of Year (restated)	(206,012)	6,405	301,668	(138,056)	59,354
FUND BALANCES, END OF THE YEAR	\$ 2,047,646	\$ 75,461	\$ 421,654	\$ (314,707)	\$ 83,070

continued

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue				
	Tobacco	Emergency Medical Services	Mitigation Fee	County Service Area	Development Impact
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 247,889	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	109,907	-	-	-
Use of money and property	(1,152)	5,566	1,624	34,382	2,860
Intergovernmental	219,312	-	-	-	-
Charges for services	-	-	-	147,935	-
Miscellaneous	-	-	-	5,332	-
Total Revenues	<u>218,160</u>	<u>115,473</u>	<u>1,624</u>	<u>435,538</u>	<u>2,860</u>
EXPENDITURES					
Current:					
General government	-	-	-	66,733	-
Public protection	-	-	-	-	-
Health and sanitation	229,279	10,804	-	-	-
Public assistance	-	-	-	-	-
Recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>229,279</u>	<u>10,804</u>	<u>-</u>	<u>66,733</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,119)</u>	<u>104,669</u>	<u>1,624</u>	<u>368,805</u>	<u>2,860</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(14,051)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(14,051)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(25,170)	104,669	1,624	368,805	2,860
Fund Balances, Beginning of Year (restated)	(58,046)	425,985	128,629	2,291,933	226,538
FUND BALANCES, END OF THE YEAR	<u>\$ (83,216)</u>	<u>\$ 530,654</u>	<u>\$ 130,253</u>	<u>\$ 2,660,738</u>	<u>\$ 229,398</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, 2021

	Special Revenue		Capital Projects		Total Capital Projects
	Various Restricted Grants	Total Special Revenue	Miscellaneous Capital Improvements	Criminal Justice Facility	
REVENUES					
Taxes	\$ -	\$ 247,889	\$ -	\$ -	\$ -
Licenses and permits	17,766	17,766	-	-	-
Fines, forfeitures and penalties	10,750	160,218	75,998	-	75,998
Use of money and property	17,028	107,357	1,374	-	1,374
Intergovernmental	1,244,875	11,491,789	-	129,814	129,814
Charges for services	15,867	550,604	-	-	-
Miscellaneous	122,716	702,316	300	-	300
Total Revenues	<u>1,429,002</u>	<u>13,277,939</u>	<u>77,672</u>	<u>129,814</u>	<u>207,486</u>
EXPENDITURES					
Current:					
General government	-	66,733	-	-	-
Public protection	1,148,827	2,981,063	-	-	-
Health and sanitation	-	2,738,077	-	-	-
Public assistance	92,110	5,408,604	-	-	-
Recreation	-	170,437	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	254,561	338,698	593,259
Total Expenditures	<u>1,240,937</u>	<u>11,364,914</u>	<u>254,561</u>	<u>338,698</u>	<u>593,259</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>188,065</u>	<u>1,913,025</u>	<u>(176,889)</u>	<u>(208,884)</u>	<u>(385,773)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	58,807	2,516,961	-	707,137	707,137
Transfers out	(150,095)	(560,742)	-	-	-
Total Other Financing Sources (Uses)	<u>(91,288)</u>	<u>1,956,219</u>	<u>-</u>	<u>707,137</u>	<u>707,137</u>
NET CHANGE IN FUND BALANCES	96,777	3,869,244	(176,889)	498,253	321,364
Fund Balances, Beginning of Year (restated)	1,601,520	8,528,721	494,224	659,863	1,154,087
FUND BALANCES, END OF THE YEAR	<u>\$ 1,698,297</u>	<u>\$ 12,397,965</u>	<u>\$ 317,335</u>	<u>\$ 1,158,116</u>	<u>\$ 1,475,451</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, 2021

	<u>Debt Services</u>	
	<u>Debt Service</u>	
	<u>Fund</u>	<u>Total</u>
REVENUES		
Taxes	\$ -	\$ 247,889
Licenses and permits	-	17,766
Fines, forfeitures and penalties	-	236,216
Use of money and property	2,215	110,946
Intergovernmental	-	11,621,603
Charges for services	-	550,604
Miscellaneous	-	702,616
Total Revenues	<u>2,215</u>	<u>13,487,640</u>
EXPENDITURES		
Current:		
General government	-	66,733
Public protection	-	2,981,063
Health and sanitation	-	2,738,077
Public assistance	-	5,408,604
Recreation	-	170,437
Debt service:		
Principal	468,800	468,800
Interest and issuance cost	956,854	956,854
Capital outlay	-	593,259
Total Expenditures	<u>1,425,654</u>	<u>13,383,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,423,439)</u>	<u>103,813</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	1,919,571	5,143,669
Transfers out	-	(560,742)
Total Other Financing Sources (Uses)	<u>1,919,571</u>	<u>4,582,927</u>
NET CHANGE IN FUND BALANCES	496,132	4,686,740
Fund Balances, Beginning of Year (restated)	192,869	9,875,677
FUND BALANCES, END OF THE YEAR	<u>\$ 689,001</u>	<u>\$ 14,562,417</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, 2021

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
ASSETS			
Current Assets			
Pooled cash and investments	\$ 131,623	\$ 58,077	\$ 189,700
Accounts receivable	<u>5,710</u>	<u>700</u>	<u>6,410</u>
Total Assets	<u>137,333</u>	<u>58,777</u>	<u>196,110</u>
LIABILITIES			
Current Liabilities			
Accounts payable	<u>9,978</u>	<u>324</u>	<u>10,302</u>
Total Liabilities	<u>9,978</u>	<u>324</u>	<u>10,302</u>
NET POSITION			
Restricted	-	4,648	4,648
Unrestricted	<u>127,355</u>	<u>53,805</u>	<u>181,160</u>
Total Net Position	<u>\$ 127,355</u>	<u>\$ 58,453</u>	<u>\$ 185,808</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended June 30, 2021

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 56,051	\$ 6,400	\$ 62,451
Total Operating Revenues	<u>56,051</u>	<u>6,400</u>	<u>62,451</u>
OPERATING EXPENSES			
Services and supplies	<u>33,564</u>	<u>3,137</u>	<u>36,701</u>
Total Operating Expenses	<u>33,564</u>	<u>3,137</u>	<u>36,701</u>
Operating Income (Loss)	<u>22,487</u>	<u>3,263</u>	<u>25,750</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income (expenses)	<u>1,575</u>	<u>674</u>	<u>2,249</u>
Total Non-Operating Revenues	<u>1,575</u>	<u>674</u>	<u>2,249</u>
Income (Loss) Before Transfers	24,062	3,937	27,999
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	24,062	3,937	27,999
Net Position, Beginning of Year	<u>103,293</u>	<u>54,516</u>	<u>157,809</u>
NET POSITION, END OF YEAR	<u>\$ 127,355</u>	<u>\$ 58,453</u>	<u>\$ 185,808</u>

COUNTY OF MONO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended June 30, 2021

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 55,036	\$ 5,700	\$ 60,736
Cash paid to suppliers for goods and services	<u>(27,333)</u>	<u>(2,813)</u>	<u>(30,146)</u>
Net Cash Provided (Used) by Operating Activities	<u>27,703</u>	<u>2,887</u>	<u>30,590</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	<u>1,575</u>	<u>674</u>	<u>2,249</u>
Net Cash Used in Capital and Related Financing Activities	<u>1,575</u>	<u>674</u>	<u>2,249</u>
Net Increase (Decrease) in Cash and Cash Equivalents	29,278	3,561	32,839
Cash and Cash Equivalents, Beginning of Year	<u>102,345</u>	<u>54,516</u>	<u>156,861</u>
Cash and Cash Equivalents, End of Year	<u>\$ 131,623</u>	<u>\$ 58,077</u>	<u>\$ 189,700</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 22,487	\$ 3,263	\$ 25,750
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
Receivables	(1,015)	(700)	(1,715)
Payables	<u>6,231</u>	<u>324</u>	<u>6,555</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 27,703</u>	<u>\$ 2,887</u>	<u>\$ 30,590</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, 2021

	<u>Copier Pool</u>	<u>Motor Pool</u>	<u>Insurance Pool</u>	<u>Tech Refresh Pool</u>	<u>Total</u>
ASSETS					
Current Assets					
Pooled cash and investments	\$ 83,492	\$ 1,452,150	\$ 577,096	\$ 133,745	\$ 2,246,483
Cash with fiscal agent	-	-	272,415	-	272,415
Deposits with others	-	-	6,119,704	-	6,119,704
Accounts receivable	-	-	1,616	-	1,616
Prepaid expenses	-	-	-	1,653	1,653
Inventory	-	28,393	-	-	28,393
Total Current Assets	<u>83,492</u>	<u>1,480,543</u>	<u>6,970,831</u>	<u>135,398</u>	<u>8,670,264</u>
Noncurrent Assets					
Capital assets:					
Nondepreciable	-	-	-	47,051	47,051
Depreciable, net	<u>57,536</u>	<u>3,858,499</u>	<u>-</u>	<u>30,909</u>	<u>3,946,944</u>
Total Assets	<u>141,028</u>	<u>5,339,042</u>	<u>6,970,831</u>	<u>213,358</u>	<u>12,664,259</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pensions	<u>-</u>	<u>101,254</u>	<u>-</u>	<u>-</u>	<u>101,254</u>
LIABILITIES					
Current Liabilities					
Accounts payable	12,089	7,336	3,401	53,484	76,310
Salaries and benefits payable	-	11,865	5,152	-	17,017
Claims Liability	<u>-</u>	<u>-</u>	<u>3,420,991</u>	<u>-</u>	<u>3,420,991</u>
Total Current Liabilities	<u>12,089</u>	<u>19,201</u>	<u>3,429,544</u>	<u>53,484</u>	<u>3,514,318</u>
Long-term Liabilities					
Net pension liability	-	608,093	-	-	608,093
Total Liabilities	<u>12,089</u>	<u>627,294</u>	<u>3,429,544</u>	<u>53,484</u>	<u>4,122,411</u>
NET POSITION					
Net investment in capital assets	57,536	3,858,499	-	77,960	3,993,995
Unrestricted	71,403	954,503	3,541,287	81,914	4,649,107
Total Net Position	<u>\$ 128,939</u>	<u>\$ 4,813,002</u>	<u>\$ 3,541,287</u>	<u>\$ 159,874</u>	<u>\$ 8,643,102</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2021

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
OPERATING REVENUES					
Charges for services	85,413	1,112,310	3,211,044	376,604	4,785,371
Total Operating Revenues	<u>85,413</u>	<u>1,112,310</u>	<u>3,211,044</u>	<u>376,604</u>	<u>4,785,371</u>
OPERATING EXPENSES					
Salaries and benefits	-	428,873	142,440	-	571,313
Services and supplies	79,732	319,369	1,874,545	437,807	2,711,453
Depreciation	19,421	780,119	-	10,843	810,383
Total Operating Expenses	<u>99,153</u>	<u>1,528,361</u>	<u>2,016,985</u>	<u>448,650</u>	<u>4,093,149</u>
Operating Income (Loss)	<u>(13,740)</u>	<u>(416,051)</u>	<u>1,194,059</u>	<u>(72,046)</u>	<u>692,222</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest income (expense)	739	19,006	8,602	249	28,596
Sale of capital assets	-	31,445	-	-	31,445
Miscellaneous	-	19,891	20,899	-	40,790
Total Non-Operating Revenues	<u>739</u>	<u>70,342</u>	<u>29,501</u>	<u>249</u>	<u>100,831</u>
Income (Loss) Before Transfers	<u>(13,001)</u>	<u>(345,709)</u>	<u>1,223,560</u>	<u>(71,797)</u>	<u>793,053</u>
Transfers in	<u>-</u>	<u>530,617</u>	<u>-</u>	<u>-</u>	<u>530,617</u>
CHANGE IN NET POSITION	<u>(13,001)</u>	<u>184,908</u>	<u>1,223,560</u>	<u>(71,797)</u>	<u>1,323,670</u>
Net Position, Beginning of Year	<u>141,940</u>	<u>4,628,094</u>	<u>2,317,727</u>	<u>231,671</u>	<u>7,319,432</u>
NET POSITION, END OF YEAR	<u>\$ 128,939</u>	<u>\$ 4,813,002</u>	<u>\$ 3,541,287</u>	<u>\$ 159,874</u>	<u>\$ 8,643,102</u>

COUNTY OF MONO

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2021

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from interfund services provided	\$ 85,413	\$ 1,132,973	\$ 3,209,428	\$ 374,951	\$ 4,802,765
Cash paid to employees for services	-	(388,356)	(142,612)	-	(530,968)
Cash paid to suppliers for goods and services	(77,544)	(343,060)	(2,937,186)	(392,686)	(3,750,476)
Net Cash Provided (Used) by Operating Activities	7,869	401,557	129,630	(17,735)	521,321
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Other revenues	-	19,891	20,899	-	40,790
Net Cash Provided (Used) by Noncapital Financing	-	19,891	20,899	-	40,790
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers used to finance capital acquisition	-	530,617	-	-	530,617
Payments related to the acquisition of capital assets	(12,296)	(1,267,567)	-	-	(1,279,863)
Sale of capital assets	-	31,445	-	-	31,445
Net Cash Provided (Used) by Capital and Related Financing Activities	(12,296)	(705,505)	-	-	(717,801)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received (paid)	739	19,006	8,602	249	28,596
Net Cash Provided by Investing Activities	739	19,006	8,602	249	28,596
Net Increase (Decrease) in Cash and Cash Equivalents	(3,688)	(265,051)	159,131	(17,486)	(127,094)
Cash and Cash Equivalents, Beginning of Year	87,180	1,717,201	690,380	151,231	2,645,992
Cash and Cash Equivalents, End of Year	\$ 83,492	\$ 1,452,150	\$ 849,511	\$ 133,745	\$ 2,518,898
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ (13,740)	\$ (416,051)	\$ 1,194,059	\$ (72,046)	\$ 692,222
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	19,421	780,119	-	10,843	810,383
Changes in assets and liabilities:					
Accounts receivable	-	20,663	(1,616)	(1,653)	17,394
Prepaid expenses	-	-	-	-	-
Inventory	-	1,014	-	-	1,014
Deposits with others	-	-	(837,542)	-	(837,542)
Deferred outflows	-	(13,927)	-	-	(13,927)
Claims liability	-	-	(228,330)	-	(228,330)
Accrued salaries and benefits	-	1,323	(172)	-	1,151
Payables	2,188	(24,705)	3,231	45,121	25,835
Net Pension liability	-	63,749	-	-	63,749
Deferred inflows	-	(10,628)	-	-	(10,628)
Net Cash Provided (Used) by Operating Activities	\$ 7,869	\$ 401,557	\$ 129,630	\$ (17,735)	\$ 521,321

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STATISTICAL SECTION (UNAUDITED)

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COUNTY OF MONO

Assessed Value of Taxable Property (In Thousands of Dollars)

2011-12 through 2020-21

<u>Fiscal Year</u> <u>Ended June 30</u>	<u>Secured</u> <u>Roll(1)</u>	<u>Unsecured</u> <u>Roll(2)</u>	<u>Exemptions(3)</u>	<u>Net</u> <u>Assessed</u> <u>Valuations</u>	<u>% Change</u>
2012	\$ 5,129,027	\$ 675,957	\$ 57,004	\$ 5,747,980	(5.48)
2013	5,072,813	575,835	58,574	5,590,074	(2.75)
2014	5,128,486	398,476	59,899	5,467,063	(2.20)
2015	5,241,684	398,352	60,322	5,579,714	2.06
2016	5,381,852	397,894	62,257	5,717,489	2.47
2017	5,474,199	401,736	63,206	5,812,729	1.67
2018	5,624,767	406,262	64,067	5,966,962	2.65
2019	5,773,194	418,956	66,365	6,125,785	2.66
2020	6,149,908	500,342	61,299	6,588,951	7.56
2021	6,433,999	472,663	64,195	6,842,467	3.84

(1) Secured property is generally the real property, which is defined as land, mineral, timber, and improvements such as buildings, structures, crops, trees, and vines. Also included in the secured roll are unitary properties, including railroads and utilities, which cross the County and are assessed by the State Board of Equalization.

(2) Unsecured property is generally personal property, including machinery, equipment, office tools, supplies, mobile homes, and aircraft.

(3) Exempt properties include numerous full and partial exclusions and exemptions provided.

Source: Mono County Property Tax System

COUNTY OF MONO

**Tax Levies and Collections
General Fund Secured Roll
1998-99 through 2020-21**

<u>Fiscal Year</u>	<u>Secured & Unsecured Tax Levy</u>	<u>Current Taxes Collected</u>	<u>Percent of Levy</u>	<u>Delinquent Collections</u>	<u>Total Collections</u>	<u>Percent of Levy Collected</u>
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	6,603,799	95.97%
2001-02	7,073,947	6,992,736	98.85%	151,339	7,144,075	100.99%
2002-03	8,271,224	8,307,872	100.44%	250,939	8,558,811	103.48%
2003-04	8,426,505	8,523,576	101.15%	69,133	8,592,709	101.97%
2004-05	9,536,891	9,449,034	99.08%	58,669	9,507,703	99.69%
2005-06	11,362,185	10,892,350	95.86%	85,125	10,977,475	96.61%
2006-07	13,630,827	13,805,122	101.28%	122,857	13,927,980	102.18%
2007-08	15,706,796	16,120,226	102.63%	85,260	16,205,486	103.17%
2008-09	17,388,237	16,726,245	96.19%	145,777	16,872,022	97.03%
2009-10	17,600,670	16,124,835	91.61%	604,423	16,729,257	95.05%
2010-11	16,514,331	14,230,471	86.17%	578,940	14,809,410	89.68%
2011-12	14,392,453	14,296,942	99.34%	505,527	14,802,468	102.85%
2012-13	15,368,593	15,038,334	97.85%	340,237	15,378,571	100.06%
2013-14	15,889,566	14,384,146	90.53%	435,043	14,819,189	93.26%
2014-15	16,152,775	15,713,842	97.28%	205,656	15,919,498	98.56%
2015-16	16,486,505	16,415,898	99.57%	199,666	16,615,564	100.78%
2016-17	16,911,949	16,484,906	97.47%	170,941	16,655,848	98.49%
2017-18	17,334,675	16,920,747	97.61%	363,296	17,284,043	99.71%
2018-19	18,059,302	17,807,051	98.60%	256,713	18,063,763	100.02%
2019-20	19,076,543	19,183,494	100.56%	175,353	19,358,847	101.48%
2020-21	20,007,291	19,477,017	97.35%	219,263	19,696,279	98.45%

General Fund only. Includes all charges, paid and unpaid. Redeemed delinquent taxes now included in taxes collected section.

Source: Mono County AB8 Calculations and General Ledger.

COUNTY OF MONO

**Property Tax Levies and Collections (In Thousands of Dollars)
2011-12 through 2020-21**

Fiscal Year Ended June 30	Taxes Levied During the Fiscal Year ⁽¹⁾	Collected within the Fiscal Year of the Levy ⁽²⁾		Collections in Subsequent Years ⁽³⁾	Total ⁽⁴⁾ Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2012	\$ 58,030	\$ 54,847	94.52	\$ 3,180	\$ 58,027	99.99
2013	56,893	55,986	98.41	901	56,887	99.99
2014	54,989	53,288	96.91	1,693	54,981	99.99
2015	56,118	54,051	96.32	2,055	56,106	99.98
2016	57,736	55,635	96.36	2,088	57,723	99.98
2017	58,487	56,905	97.30	1,564	58,469	99.97
2018	60,059	59,698	99.40	309	60,007	99.91
2019	61,663	61,175	99.21	382	61,557	99.83
2020	66,705	66,128	99.13	395	66,523	99.73
2021	69,041	68,567	99.31	200	68,767	99.60

- (1) Includes Secured, Unsecured, and Unitary Taxes levied for the County itself, school districts, cities, and special districts under the supervision of their own governing boards. Includes adjustments to the tax rolls from the levy date to delinquency date.
- (2) Includes amounts collected by the County on behalf of itself, school districts, cities, and special districts under the supervision of their own governing boards.
- (3) Includes adjustments to the levy. Taxes levied less collections to date equal the delinquent taxes receivable.
- (4) Total Collection to date run on March 18, 2022.
Source: Mono County Property Tax System.

COUNTY OF MONO

**Property Tax Value Allocation Collection
1998-99 through 2020-21
AB-8 VALUES**

Fiscal Year	Real Property Inc. HOPTR	% Chg	Personal Property	% Chg	Total	% Chg
1998-99	\$ 1,676,009,395	2.64%	\$ 229,640,519	1.92%	\$ 1,905,649,914	2.55%
1999-00	1,779,593,856	6.18%	229,350,947	-0.13%	2,008,944,803	5.42%
2000-01	1,989,414,352	11.79%	196,039,081	-14.52%	2,185,453,433	8.79%
2001-02	2,215,280,910	11.35%	224,479,974	14.51%	2,439,760,884	11.64%
2002-03	2,430,999,676	9.74%	252,782,477	12.61%	2,683,782,153	10.00%
2003-04	2,762,004,268	13.62%	265,105,692	4.88%	3,027,109,960	12.79%
2004-05	3,085,979,775	11.73%	267,934,406	1.07%	3,353,914,181	10.80%
2005-06	3,550,462,443	15.05%	260,084,308	-2.93%	3,810,546,751	13.61%
2006-07	4,278,126,257	20.49%	281,570,435	8.26%	4,559,696,692	19.66%
2007-08	5,015,813,891	17.24%	302,045,338	7.27%	5,317,859,229	16.63%
2008-09	5,554,102,507	10.73%	318,725,408	5.52%	5,872,827,915	10.44%
2009-10	5,634,656,131	1.45%	282,290,022	-11.43%	5,916,946,153	0.75%
2010-11	5,096,159,613	-9.56%	418,506,072	48.25%	5,514,665,685	-6.80%
2011-12	4,964,600,710	-2.58%	413,444,230	-1.21%	5,378,044,940	-2.48%
2012-13	4,957,878,484	-0.14%	360,781,678	-12.74%	5,318,660,162	-1.10%
2013-14	4,911,028,555	-0.94%	383,101,102	6.19%	5,294,129,657	-0.46%
2014-15	4,990,657,506	1.62%	392,756,377	2.52%	5,383,413,883	1.69%
2015-16	5,106,845,276	2.33%	389,673,020	-0.79%	5,496,518,296	2.10%
2016-17	5,244,471,009	2.69%	394,428,705	1.22%	5,638,899,714	2.59%
2017-18	5,375,320,883	5.26%	401,388,290	3.01%	5,776,709,173	5.10%
2018-19	5,605,296,997	4.28%	415,176,197	3.44%	6,020,473,194	4.22%
2019-20	5,947,266,148	6.10%	425,429,377	2.47%	6,372,695,525	5.85%
2020-21	6,220,635,544	4.60%	466,628,832	9.68%	6,687,264,376	4.94%

Source: Mono County AB8 Calculations.

COUNTY OF MONO

**Property Tax Collections
1998-99 through 2020-21**

Fiscal Year	General Fund		Secured and Unsecured				
	County General Fund		Town of Mammoth	School Districts and Augmentation Fund		Special Districts	Total
	Secured	Unsecured					
1998-99	\$ 5,582,040	\$ 731,930	\$ 588,337	\$ 7,930,027	\$ 4,572,566	\$ 19,404,900	
1999-00	5,778,043	723,824	647,065	8,306,363	4,794,903	20,250,198	
2000-01	6,264,163	616,687	782,357	8,817,667	5,238,415	21,719,289	
2001-02	7,073,947	695,136	825,121	7,085,768	5,591,710	21,271,682	
2002-03	7,534,894	772,978	953,355	11,204,067	6,080,626	26,545,920	
2003-04	8,523,576	807,741	1,158,647	12,615,367	6,936,400	30,041,730	
2004-05*	9,449,034	706,107	1,348,916	13,642,275	7,916,718	33,063,050	
2005-06*	11,455,149	765,220	1,592,687	16,021,241	9,067,830	38,902,127	
2006-07*	12,910,660	894,463	2,295,078	18,389,553	11,787,382	46,277,136	
2007-08*	14,515,638	870,916	2,624,774	22,147,747	12,860,888	53,019,963	
2008-09*	14,933,794 **	919,168 **	2,653,891 **	23,571,923 **	15,301,520 **	57,380,296 **	
2009-10*	15,165,933 **	1,260,670 **	2,417,595 **	25,336,531 **	11,152,009 **	55,332,738 **	
2010-11*	15,209,742 **	2,409,465 **	2,409,465 **	22,262,705 **	12,855,279 **	55,146,657 **	
2011-12*	14,822,535 **	1,288,349 **	2,355,391 **	22,694,146 **	12,800,764 **	53,961,185 **	
2012-13*	14,814,123 **	1,122,030 **	2,286,660 **	22,419,290 **	12,544,531 **	53,186,634 **	
2013-14*	14,697,811 **	1,149,583 **	2,269,698 **	22,354,923 **	12,476,495 **	52,948,509 **	
2014-15*	14,935,887 **	1,146,281 **	2,341,781 **	21,402,568 **	14,014,837 **	53,841,353 **	
2015-16*	15,801,348	1,164,420	2,369,745	22,847,929	12,844,465	55,027,908	
2016-17	15,725,094	1,177,187	2,424,093 **	22,859,891 **	14,200,279 **	56,386,544 **	
2017-18	16,137,096	1,198,115	2,484,903 **	24,398,429 **	13,556,298 **	57,774,841 **	
2018-19	17,003,707	1,239,919	2,597,454 **	25,425,629 **	14,127,324 **	60,394,034 **	
2019-20	18,350,088	1,366,601	2,775,448 **	26,882,553 **	14,997,388 **	64,372,078 **	
2020-21	18,666,581	1,399,299	2,924,448	28,226,634	15,718,248	66,935,210	

* Triple-Flip Adjustments not recognized in these figures

** These figures are based upon the AB-8 Allocation and not actual receipts

The lien or assessment date is the first Monday in January

Taxes may be paid in two installments. First installment is due November 1, and becomes delinquent on December 10, with 10% penalty added. Second installment is due February 1, and becomes delinquent on April 10, with 10% penalty and \$10.00 per parcel added for costs.

After June 30, property is transferred to the delinquent roll. Beginning July 1, additional penalties of 1% per month for the first year and 1/2% per month thereafter until the property is redeemed. After five years, the property may be sold for taxes due.

COUNTY OF MONO

**Distribution of Pooled Property Tax
1998-99 through 2020-21**

<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>
1998-99	31.86%	3.06%	41.28%	23.80%	100.00%
1999-00	31.70%	3.19%	41.04%	24.07%	100.00%
2000-01	31.45%	3.58%	40.40%	24.57%	100.00%
2001-02	30.97%	3.64%	40.79%	24.60%	100.00%
2002-03	30.75%	3.74%	40.79%	24.72%	100.00%
2003-04	30.51%	3.89%	40.64%	24.96%	100.00%
2004-05	30.32%	4.00%	40.51%	25.17%	100.00%
2005-06	30.04%	4.17%	42.01%	23.78%	100.00%
2006-07	29.78%	4.29%	41.84%	24.08%	100.00%
2007-08	29.60%	4.43%	40.06%	25.91%	100.00%
2008-09	29.51%	4.50%	40.01%	25.97%	100.00%
2009-10	29.65%	4.46%	40.18%	25.71%	100.00%
2010-11	29.85%	4.37%	40.37%	25.42%	100.00%
2011-12	29.85%	4.36%	42.06%	23.73%	100.00%
2012-13	29.96%	4.30%	40.18%	25.56%	100.00%
2013-14	30.01%	4.29%	42.22%	23.48%	100.00%
2014-15	30.00%	4.30%	40.54%	25.16%	100.00%
2015-16	29.99%	4.30%	42.21%	23.50%	100.00%
2016-17	29.99%	4.30%	42.22%	23.49%	100.00%
2017-18	30.00%	4.30%	42.23%	23.47%	100.00%
2018-19	29.99%	4.31%	42.23%	23.47%	100.00%
2019-20	29.94%	4.35%	42.18%	23.53%	100.00%
2020-21	29.92%	4.37%	42.21%	23.50%	100.00%

Source: Mono County AB8 Calculations.

COUNTY OF MONO

**Ten Largest Taxpayers for Fiscal Year Ended June 30, 2021
2011-12 through 2020-21**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Assessed Value (\$'000)</u>	<u>Rank</u>	<u>% of Total County Assessed Value</u>
City of Los Angeles	Government	\$ 368,369,854	1	5.38%
Southern California Edison	Utility	142,820,939	2	2.09%
Magma Energy Incorporated	Utility	87,159,334	3	1.27%
Mammoth Main Lodge Redevelopment, LLC	Developer	52,434,178	4	0.77%
IW Mammoth Holdings	Developer	49,127,586	5	0.72%
JPK Mammoth Village Owner	Commercial Facilities	29,165,033	6	0.43%
Mammoth Pacific	Utility	29,386,030	7	0.43%
Ormat	Utility	25,172,279	8	0.37%
Snowcreek Investment Company	Developer	23,177,247	9	0.34%
Beacon Mammoth, Inc.	Developer	15,458,504	10	0.23%
Total		<u><u>\$ 822,270,984</u></u>		<u><u>12.03%</u></u>

Source: Mono County Property Tax System.

**COUNTY OF MONO
Property Tax Rates**

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
2020-21**

<u>TAX AREAS 051-000 THRU 051-013/ 051-019 THRU 051-034</u>	<u>PERCENTAGE</u>
PROP 13 (1% Limit)	1.000000
Eastern Sierra Unified School District (ESUSD) Bonds	0.061572
TOTAL	1.061572
<u>TAX AREAS: 051-014 THRU 051-018</u>	
PROP 13 (1% Limit)	1.000000
Eastern Sierra Unified School District (ESUSD) Bonds	0.061572
TOTAL	1.061572
<u>TAX AREAS: 010-000, 010-002, 010-003, 010-004, 010-006, 010-008, 010-011, 010-012</u>	
PROP 13 (1% Limit)	1.000000
Mammoth Campus, Kern Community College SFID Bonds	0.029178
Mammoth Unified School District (MUSD) Bonds	0.062222
Southern Mono Healthcare District Bonds	0.045784
TOTAL	1.137184
<u>TAX AREAS: 010-001, 010-005, 010-007, 010-009, 010-010</u>	
PROP 13 (1% Limit)	1.000000
Mammoth Campus, Kern Community College SFID Bonds	0.029178
Mammoth Unified School District (MUSD) Bonds	0.062222
Southern Mono Healthcare District Bonds	0.045784
TOTAL	1.137184
<u>TAX AREAS: 010-013, 059-000, 059-005, 059-007, 059-012</u>	
PROP 13 (1% Limit)	1.000000
Mammoth Unified School District (MUSD) Bonds	0.062222
Southern Mono Healthcare District Bonds	0.045784
TOTAL	1.108007
<u>TAX AREAS: 060-000</u>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.029147
Bishop HS Bond (Determined by Inyo County)	0.007691
Southern Mono Healthcare District Bonds	0.045784
TOTAL	1.082623
<u>TAX AREAS: 060-001 THRU 060-006</u>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.029147
Bishop HS Bond (Determined by Inyo County)	0.007691
TOTAL	1.036838
<u>Unitary Tax Rate</u>	
Unitary 1% Ad Valorem	1.000000
Unitary Debt Service Rate	0.499346
TOTAL	1.499346

COUNTY OF MONO

**Transient Occupancy Tax (TOT) Receipts
2011-12 through 2020-21**

<u>Fiscal Year Ended June 30</u>	<u>TOT Receipts</u>	<u>Growth Rate (%)</u>
2012	\$ 2,472,355	6.27
2013	2,416,503	(2.26)
2014	2,590,571	7.20
2015	2,741,890	5.84
2016	3,025,975	10.36
2017	3,321,117	9.75
2018	3,560,345	7.20
2019	3,522,445	(1.06)
2020	3,125,234	(11.27)
2021	3,758,613	20.27

Source: Mono County Transient Occupancy Tax Statistics.

COUNTY OF MONO

**Miscellaneous Statistical Information
June 30, 2021**

County Date of Formation:	April 21, 1861	
Form of Government:	General Law County under California Constitution 1849	
Area:	3,049 Square Miles	
County Road Mileage:	684.42	
Fire Protection:	No county-wide fire district, each community has its own special fire protection district	
Public Protection:	Sworn Sheriff/Jail Personnel	39
	Non-Sworn Sheriff/Jail Personnel	5
	Number of Stations	3
	Number of Employees	44
	Percentage of Public Protection Personnel	13.50%
Countywide Employees	Total of Full-time & Part-time	326
	<i>(Includes Public Protection Employees)</i>	
	<i>(Does not include Court Employees)</i>	
Elections:	<u>March 3, 2020 Primary Election</u>	
	Number of Registered Voters	7,095
	Number of Votes Cast Last General Election	4,267
	Percentage of Registered Voters Voting	60.14%
	<u>November 3, 2020 General Election</u>	
	Number of Registered Voters	7,840
	Number of Votes Cast Last General Election	6,828
	Percentage of Registered Voters Voting	87.09%

continued

COUNTY OF MONO

Miscellaneous Statistical Informantion (continued)

June 30, 2021

Population:	<u>FY Year</u>	<u>County</u>	<u>Incorporated</u>	<u>Total</u>
(Bodie Only)	1879	8,000		8,000
	1910	2,042		2,042
	1920	960		960
	1930	1,360		1,360
	1940	2,299		2,299
	1950	2,115		2,115
	1960	2,213		2,213
	1970	4,016		4,016
	1980	8,577		8,577
	1990		***	10,350
	2000		***	10,293
<i>Department of Finance as of 1/1/***</i>	2001		***	12,799
	2002		***	13,250
	2003		***	13,350
	2004	5,946	7,617	13,563
	2005	5,982	7,667	13,649
	2006	5,880	7,717	13,597
	2007	6,346	7,413	13,759
	2008	6,214	7,413	13,627
	2009	6,318	7,299	13,617
	2010	5,819	8,209	14,028
	2011	5,890	8,286	14,176
	2012	5,819	8,209	14,028
	2013	6,186	8,307	14,493
	2014	6,045	8,098	14,143
	2015	6,285	8,410	14,695
	2016	5,697	8,024	13,721
	2017	5,711	8,002	13,713
	2018	5,506	8,316	13,822
	2019	5,612	8,004	13,616
	2020	5,605	7,859	13,464
	2021	5,468	7,827	13,295

*** No Data Kept for these years

COUNTY OF MONO
STATE OF
CALIFORNIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2021

COUNTY OF MONO
STATE OF
CALIFORNIA

SINGLE AUDIT REPORT
JUNE 30, 2021

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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

To the Board of Supervisors County
of Mono
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 16, 2022.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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 financial statements. 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Page & Company

Clovis, California
May 16, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE, SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL SCHEDULE OF
THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND THE DEPARTMENT OF
CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES, AND SUPPLEMENTAL
SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES

To the Board of Supervisors County
of Mono
Bridgeport, California

Report on Compliance for Each Major Federal Program

We have audited the County of Mono, California's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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Opinion on Each Major Federal Program

In our opinion, the County of Mono, California, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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 and Supplemental Schedules

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 16, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The accompanying Supplemental Schedule of California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, the Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are presented for purposes of additional analysis as required by CalOES and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community

Corrections Grants Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Price Page & Company

Clovis, California
May 16, 2022

**COUNTY OF MONO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

<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>
U.S. Department of Agriculture				
Passed through USDA Forest Service:				
2020 USDA Forest Service	10.304	21-LE-11041700-003	\$ -	\$ 23,600
2021 USDA Forest Service	10.304	20-LE-11051360-056	-	12,000
Passed through State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program	10.561	--	-	430,435
Passed through State Controller's Office:				
Schools and Roads - Grants to States	10.665	PL 114-10	-	329,172
Total U.S. Department of Agriculture			<u>-</u>	<u>795,207</u>
U.S. Department of Housing and Urban Development				
Passed through State Dept. of Housing and Community Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-STBG-1384	-	608,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	-	303,500
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	17-CDBG-12023	50,067	55,347
Subtotal CFDA 14.228			<u>50,067</u>	<u>967,210</u>
HOME Investment Partnership Program	14.239	13-HOME-8996	-	551,375
HOME Investment Partnership Program	14.239	06-HOME-2359	-	243,052
HOME Investment Partnership Program	14.239	09-HOME-6259	-	92,900
Subtotal CFDA 14.239			<u>-</u>	<u>887,327</u>
Total U.S. Dept. of Housing and Urban Development			<u>50,067</u>	<u>1,854,537</u>
U.S. Department of the Interior				
Passed through the Bureau of Land Management:				
Sagegrouse Cooperative Agreement	15.231	L19AC00319	-	4,299
Total U.S. Department of the Interior			<u>-</u>	<u>4,299</u>
U.S. Department of Justice				
Direct Program:				
Adult Drug Court Discretionary Grant Program-BJA	16.585	2018-DC-BX-0014	-	52,696
Subtotal			<u>-</u>	<u>52,696</u>
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW 19 29 0260	-	86,274
Victim Witness Assistance Program	16.575	VW 20 30 0260	-	158,608
Subtotal			<u>-</u>	<u>244,882</u>
Total U.S. Department of Justice			<u>-</u>	<u>297,578</u>
U.S. Department of Labor				
Passed through Employment Development Department via Kern County				
ETR:				
WIOA Cluster				
Workforce Investment Act - Adult	17.258	--	-	17,475
Workforce Investment Act - Youth	17.259	--	-	19,780
Workforce Investment Act - Dislocated Worker	17.278	--	-	26,726
Total - WIOA Cluster			<u>-</u>	<u>63,981</u>
Total U.S. Department of Labor			<u>-</u>	<u>63,981</u>
U.S. Department of the Treasury				
Passed through State Department of Finance:				
COVID-19 Coronavirus Relief Fund	21.019	--	-	1,372,779
Total U.S. Department of the Treasury			<u>-</u>	<u>1,372,779</u>

See Notes to the Schedule of Federal Awards.

COUNTY OF MONO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Continued)

<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>
U.S. Department of Health and Human Services				
Passed through California Dept. of Aging Via Inyo County:				
Aging cluster:				
Aging Title III Part B	93.044	--	-	9,632
Aging Title III Part C	93.045	--	-	40,170
Nutrition Services Incentive Program	93.053	--	-	7,616
Total - Aging Cluster			-	57,418
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	-	10,000
Temporary Assistance for Needy Families	93.558	--	-	700,810
Child Welfare Services – State Grants	93.645	--	-	9,629
Foster Care – Title IV-E	93.658	--	-	521,018
Adoption Assistance	93.659	--	-	95,722
In-Home Supportive Services	93.667	--	-	43,976
Independent Living	93.674	--	-	2,562
Subtotal			-	1,383,717
Passed through California Secretary of State:				
Help America Vote Act (HAVA)	93.618	18G27126	-	10,000
Passed through State Department of Health Services: Public				
Health Emergency Preparedness	93.069	--	-	108,230
Pandemic Flu				
Immunization	93.268	--	-	24,684
Immunization	93.268	--	-	52,079
Subtotal CFDA 93.268			-	76,763
COVID-19 Public Health Emergency Response: COVID-19 Crisis Response	93.354	--	-	157,942
COVID-19 ELC Enhancing Detection	93.323	--	-	680,086
COVID-19 ELC Enhancing Detection Expansion	93.323	--	-	233,094
Subtotal CFDA 93.323			-	913,180
Maternal and Child Health Services				
California Children's Services	93.994	--	-	28,020
Health Care Program for Children in Foster Care	93.767	--	-	137,490
Children's Health and Disability Prevention	93.767	--	-	608
Subtotal CFDA 93.767			-	531
Subtotal CFDA 93.767			-	138,629
Medical Assistance Program				
Hospital Emergency Preparedness and Response	93.778	--	-	259,660
COVID-19 Hospital Preparedness Program (HPP) Supplemental COVID	93.889	--	-	125,423
Subtotal CFDA 93.889			-	119,428
Subtotal CFDA 93.889			-	244,851
Ryan White/HIV Care Formula	93.917	--	-	705
Passed through State Department of Health Care Services:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	-	422,157
Total U.S. Department of Health and Human Services			-	3,801,272
U.S. Department of Homeland Security				
Passed through State Office of Emergency Services:				
EOC Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	--	-	347,878
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	--	-	133,915
Subtotal CFDA 97.036			-	481,793
2019 Emergency Management Performance Grant (EMPG)	97.042	2019-0003	-	127,790
COVID-19 2020 Emergency Management Performance Grant (EMPGS) COVID-19 Supplemental	97.042	COVID-19	-	66,248
Subtotal 97.042			-	194,038
2018 State Homeland Security Grant	97.067	2018-0054	-	2,247
2019 State Homeland Security Grant	97.067	2019-0035	-	89,221
Subtotal 97.067			-	91,468
Total U.S. Department of Homeland Security			-	767,299
Total Expenditures of Federal Awards			\$ 50,067	\$ 8,956,952

See Notes to the Schedule of Federal Awards.

COUNTY OF MONO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

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, California (the “County”) reporting entity is defined in Note 1 to the County’s basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for expenditures accounted for in proprietary funds, as described in Note 1 of the County’s basic financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County’s financial statements. Federal award revenues are reported principally in the County’s financial statements as intergovernmental revenues in the General and Special Revenue funds.

NOTE 4 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, with the amounts reported in the related federal financial assistance reports.

NOTE 5 – INDIRECT COST RATE

The County of Mono did not elect to use the 10 percent *de minimis* indirect cost rate as described in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County of Mono to disclose whether or not it elected to use the 10 percent *de minimis* cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 6 – PASS-THROUGH ENTITIES’ IDENTIFYING NUMBER

When federal awards were received from a pass-through entity; the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity, the County has indicated “-” as the pass-through identifying number.

COUNTY OF MONO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 9,632	\$ -
93.045	40,170	68,358
93.053	<u>7,616</u>	<u>-</u>
	<u>\$ 57,418</u>	<u>\$ 68,358</u>

NOTE 8 – LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The programs listed below had federally funded loans outstanding as of July 1, 2020 and June 30, 2021:

<u>CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2020</u>	<u>June 30, 2021</u>
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	\$ 911,863	\$ 911,863
14.239	HOME Investment Partnership Program	<u>887,327</u>	<u>887,327</u>
	Total Amount Outstanding	<u>\$ 1,799,190</u>	<u>\$ 1,799,190</u>

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that
 are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:
 Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that
 are not considered to be material weaknesses? _____ Yes X None reported

Type of auditor's report issued on compliance
 for major programs: Unmodified

Any audit findings disclosed that are required to be
 reported in accordance with 2CFR
 section 200.516(a)? _____ Yes X No

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Aid, Relief, and Economic Security Act ("CARES Act")
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Dollar threshold used to distinguish between Type A
 and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**COUNTY OF MONO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

COUNTY OF MONO
SUPPLEMENTAL SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE DEPARTMENT OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2020	For the Year Ended June 30, 2021	Cumulative As of June 30, 2021	Federal Share	State Share	County Share
2018 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	<u>86,465</u>	<u>2,247</u>	<u>88,712</u>	<u>2,247</u>	-	-
Totals	<u>\$ 86,465</u>	<u>\$ 2,247</u>	<u>\$ 88,712</u>	<u>\$ 2,247</u>	<u>\$ -</u>	<u>\$ -</u>
2019 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	<u>89,221</u>	<u>89,221</u>	<u>89,221</u>	-	-
Totals	<u>\$ -</u>	<u>\$ 89,221</u>	<u>\$ 89,221</u>	<u>\$ 89,221</u>	<u>\$ -</u>	<u>\$ -</u>
2019 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	<u>255,580</u>	<u>255,580</u>	<u>127,790</u>	-	<u>127,790</u>
Totals	<u>\$ -</u>	<u>\$ 255,580</u>	<u>\$ 255,580</u>	<u>\$ 127,790</u>	<u>\$ -</u>	<u>\$ 127,790</u>
2020 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	<u>6,666</u>	-	<u>6,666</u>	-	-	-
Totals	<u>\$ 6,666</u>	<u>\$ -</u>	<u>\$ 6,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2020 EMPGS						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	<u>132,496</u>	<u>132,496</u>	<u>66,248</u>	-	<u>66,248</u>
Totals	<u>\$ -</u>	<u>\$ 132,496</u>	<u>\$ 132,496</u>	<u>\$ 66,248</u>	<u>\$ -</u>	<u>\$ 66,248</u>

COUNTY OF MONO
SUPPLEMENTAL SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2020	Ended June 30, 2021	As of June 30, 2021	Federal Share	State Share	County Share
Victim/Witness Assistance VW18-28-0260						
Personnel services	\$ 52,848	\$ -	\$ 52,848	\$ -	\$ -	\$ -
Operating expenses	90,029	-	90,029	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 142,877</u>	<u>\$ -</u>	<u>\$ 142,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Victim/Witness Assistance VW19-29-0260						
Personnel services	\$ 160,290	\$ 52,436	\$ 212,726	\$ 52,436	\$ -	\$ -
Operating expenses	15,455	44,867	60,322	33,838	11,029	-
Equipment	-	2,783	2,783	-	2,783	-
Totals	<u>\$ 175,745</u>	<u>\$ 100,086</u>	<u>\$ 275,831</u>	<u>\$ 86,274</u>	<u>\$ 13,812</u>	<u>\$ -</u>
Victim/Witness Assistance VW20-30-0260						
Personnel services	\$ -	\$ 155,995	\$ 155,995	\$ 155,995	\$ -	\$ -
Operating expenses	-	8,177	8,177	2,613	5,564	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 164,172</u>	<u>\$ 164,172</u>	<u>\$ 158,608</u>	<u>\$ 5,564</u>	<u>\$ -</u>
JJCPA						
Personnel services	\$ 32,652	\$ 32,652	\$ 65,304	\$ -	\$ 32,652	\$ -
Operating expenses	-	70	70	-	70	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 32,652</u>	<u>\$ 32,722</u>	<u>\$ 65,374</u>	<u>\$ -</u>	<u>\$ 32,722</u>	<u>\$ -</u>
YOBG						
Personnel services	\$ 32,500	\$ 32,500	\$ 65,000	\$ -	\$ 32,500	\$ -
Operating expenses	17,233	2,570	19,803	-	2,570	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 49,733</u>	<u>\$ 35,070</u>	<u>\$ 84,803</u>	<u>\$ -</u>	<u>\$ 35,070</u>	<u>\$ -</u>
MH08.03.0260						
Personnel services	\$ 64,634	\$ -	\$ 64,634	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 64,634</u>	<u>\$ -</u>	<u>\$ 64,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



May 16, 2022

To the Management of
County of Mono Bridgeport,
California

In planning and performing our audit of the financial statements of the County of Mono, California (the "County") as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated May 16, 2022, on the financial statements of the County.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various County personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing these recommendations.

This communication is intended solely for the information and use of management, the County Council, and others within the County, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Price Paige & Company

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

Information Technology

While performing our internal control walkthrough of the County's Information Technology area over data integrity, we noted the County does not have a system in place that allows them to recover data past two months. We recommend the County have a system in place that allows key data to be saved and backed up for at least one year. In addition, we recommend this be done using different "generations" of backups in case one of them becomes compromised. This will allow the County to have a stronger disaster recovery scenario should anything happen.

Personnel

While performing our review of personnel folders in the Human Resources department, we identified one individual who did not have adequate documentation to support the change in pay history for the period under audit. There was a subsequent personnel action form that was appropriately approved by the department head and human resources department, however it was not clearly documented and approved during the initial change.

This appears to have been caused by a combination of factors, which included lack of staffing and resources in the department, potential lack of understanding by the department head regarding County policy and procedure overpay adjustments, and lack of documentation and approval in the personnel file for the person in question. We recommend the County ensure any significant change in pay/role/benefits/etc. be documented with a personnel action form that is approved by the employee's supervisor and personnel in the human resources department. In addition, we recommend the County implement a system/process of quality control to ensure any of these significant changes be monitored and spot checked throughout the year.

Compensated Absences

While performing our review of compensated absences, we identified six individuals who appeared to have gone over the limit of how many hours can be accrued per the employee handbook. It is possible that these overages are allowed under the specific MOU, but as of the time of the audit issuance we were unable to confirm this. The overall potential overage dollar amount is immaterial, so we are bringing this up so management can ensure this schedule is analyzed more closely in the subsequent audit. We recommend the compensated absences schedule be filtered by hours (ending balance) so the top individuals with the highest amount of hours can be identified and any corrections can be made accordingly.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Finance

TIME REQUIRED 5 minutes

PERSONS APPEARING BEFORE THE BOARD Janet Dutcher, Finance Director

SUBJECT Employment Agreement - Assistant Director of Finance

AGENDA DESCRIPTION:

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

Proposed resolution approving a contract with Gerald Frank as Assistant Director of Finance, Treasurer Tax Collector, and prescribing the compensation, appointment and conditions of said employment.

RECOMMENDED ACTION:

Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Gerald Frank as Assistant Director of Finance, Treasurer Tax Collector, 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:

Total cost of salary and benefits for FY 2022-23 is approximately \$157,522, of which \$121,004 is salary, and \$36,518 is benefits. This is included in the County Administrator's Recommended budget.

CONTACT NAME: John Craig, Assistant CAO

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Resolution
Employment Agreement

History

Time	Who	Approval
6/16/2022 2:52 AM	County Counsel	Yes
6/16/2022 12:08 PM	Finance	Yes
6/16/2022 2:58 PM	County Administrative Office	Yes



DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

Kim Bunn
Assistant Finance Director
Auditor-Controller

Janet Dutcher, CPA, CGFM, MPA
Director of Finance

Gerald Frank
Assistant Finance Director
Treasurer - Tax Collector

To: Board of Supervisors

From: Janet Dutcher, Finance Director

Date: June 21, 2022

Re: Assistant Finance Director Employment Agreement with Gerald Frank

Background

Gerald Frank is appointed the Assistant Finance Director – Treasurer / Tax Collector in the Department of Finance. Gerald has been with the County since May 20, 2008, and was promoted to his current position on January 15, 2016, which he has served in that capacity for the past six years. He supervises three employees. As Assistant Finance Director, Gerald manages the billing and collection of \$90 million of property taxes and over \$3.5 million of transient occupancy taxes, and the investing of monies in the Mono County Investment Pool having a balance reaching \$185 million.

Discussion

The agreement before you today is a renewal of employment terms with Gerald Frank to continue in his position of Assistant Finance Director – Treasurer / Tax Collector. It is effective May 1, 2022 and remains in effect until terminated by either party in accordance with its provisions.



RESOLUTION NO. R22-

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

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

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that the Employment Agreement of Gerald Frank, 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. Frank. The Chair of the Board of Supervisors shall execute said Agreement on behalf of the County.

PASSED, APPROVED and ADOPTED this ____ day of _____, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

**EMPLOYMENT AGREEMENT OF GERALD FRANK
AS ASSISTANT DIRECTOR OF FINANCE, TREASURER TAX COLLECTOR FOR MONO COUNTY**

This Agreement is entered into by and between Gerald Frank and the County of Mono (hereinafter “County”).

I. RECITALS

Gerald Frank (hereinafter “Mr. Frank”) is currently employed by Mono County as its Assistant Director of Finance, Treasurer Tax Collector. The County wishes to continue to employ Mr. Frank in that capacity in accordance with the terms and conditions set forth in this Agreement. Mr. Frank wishes to accept continued employment with the County on said terms and conditions.

II. AGREEMENT

1. This Agreement shall commence May 1, 2022, (“Effective Date”) and shall remain in effect unless or until terminated by either party in accordance with this Agreement.
2. As of the Effective Date, Mr. Frank shall continue to be employed by Mono County as its Assistant Director of Finance, Treasurer Tax Collector, serving at the will and pleasure of the Finance Director. Mr. Frank accepts such continued employment. The Finance Director shall be deemed the “appointing authority” for all purposes with respect to Mr. Frank’s employment. The Finance Director and Mr. Frank will work together to establish specific, measurable, achievable and realistic performance goals for Mr. Frank’s work. Mr. Frank’s job performance and progress towards achieving the agreed-upon goals shall be evaluated by the Finance Director in accordance with the “Policy Regarding Compensation of At-Will and Elected Management Level Officers and Employees” adopted by Resolution R21-44 on June 15, 2021, and as the same may be amended or updated from time to time and unilaterally implemented by the County (hereinafter the “*Management Compensation Policy*”).
3. Mr. Frank’s salary shall continue to be Range 14, Step D as set forth in the “Resolution Adopting and Implementing a Salary Matrix applicable to At-Will Employee and Elected Department Head Positions” (Resolution R21-45 adopted on June 15, 2021, hereinafter the “*Salary Matrix*”) and shall be modified as provided in the Management Compensation Policy and the Salary Matrix , and as the same may be amended or updated from time to time and unilaterally implemented by the County.
4. Mr. Frank understands that he is responsible for paying the employee’s share of any retirement contributions owed to the Public Employees Retirement System (PERS) with respect to his

employment for the County as determined by the County's contract with PERS and/or County policy, and also any employee share of the "normal cost" of his retirement benefits that may be mandated by the Public Employees Pension Reform Act of 2013 (PEPRA).

5. Mr. Frank shall continue to earn and accrue vacation and sick leave in accordance with the "Policy Regarding Benefits of Management-level Officers and Employees," updated most recently by Resolution R20-56 of the Mono County Board of Supervisors and as the same may be further amended from time to time and unilaterally implemented by the County (hereinafter the "*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 calendar year of service. Mr. Frank understands that said merit leave does not accrue from one calendar year to the next; rather, it must be used by December 31st of each calendar year in which it is provided, or it is lost. Consistent with Mr. Frank's uninterrupted employment status, this Agreement shall have no effect on any sick leave or vacation time that Mr. Frank may have accrued as of the effective date of this Agreement nor on his original date of hire or total years of service as a County employee, to the extent the same may be relevant in determining such accruals or Mr. Frank's date of eligibility for or vesting of any non-salary benefits or for any other purpose.
6. The County shall pay the professional dues, subscriptions, and other educational expenses necessary for Mr. Frank's full participation in applicable professional associations, for his continued professional growth and for the good of the County, as determined to be appropriate, and as approved by the Finance Director.
7. To the extent not inconsistent with the foregoing or any other provision of this Agreement, Mr. Frank shall be entitled to the same general benefits provided by the County to other management-level employees, as described more fully in the County's Management Benefits Policy. Such benefits include but are not limited to CalPERS retirement benefits at the tier applicable to Mr. Frank's employment, CalPERS medical insurance, County dental and vision coverage, and life insurance.
8. Mr. Frank 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 full-time personal services to the County or, in the event of any absence, upon his proper use of any accrued leave. Should Mr. Frank 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. Frank'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.

9. Consistent with the "at will" nature of Mr. Frank's employment, the Finance Director may terminate Mr. Frank's employment at any time during this Agreement, without cause. In such event, this Agreement shall automatically terminate concurrently with the effective date of the termination. Mr. Frank understands and acknowledges that as an "at will" employee, he will not have permanent status nor will his employment be governed by the Mono County Personnel Rules, except to the extent the Rules are 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 Finance Director may, in his or her discretion, take during Mr. Frank's employment.
10. In the event of a termination without cause under paragraph 9, Mr. Frank shall receive as severance pay a lump sum equal to six (6) months' salary. For purposes of severance pay, "salary" refers only to base compensation. Mr. Frank shall not be entitled to any severance pay in the event that the Finance Director has grounds to discipline him on or about the time he gives him the notice of termination. For purposes of this provision, grounds for discipline include but are not limited to those specified in section 520 of the Mono County Personnel Rules, as the same may be amended from time to time. Mr. Frank 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. Frank 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. Frank shall not be entitled to any severance pay or earn or accrue 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 Mr. Frank.

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. Frank'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. Frank'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. Frank 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. Frank is convicted of a crime involving abuse of office or position.

14. Mr. Frank acknowledges that this Agreement is executed voluntarily by him, without duress or undue influence on the part or on behalf of the County. Mr. Frank 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 is executed by the parties this 21st day of June, 2022.

EMPLOYEE

THE COUNTY OF MONO

 Gerald Frank

 By: Bob Gardner, Chair
 Mono County Board of Supervisors

APPROVED AS TO FORM:

 COUNTY COUNSEL



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: CAO

TIME REQUIRED 5 minutes

PERSONS APPEARING BEFORE THE BOARD Robert C. Lawton, CAO

SUBJECT Employment Agreement - Finance Director

AGENDA DESCRIPTION:

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

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

RECOMMENDED ACTION:

Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Janet Dutcher as Finance Director, 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:

Total cost of salary and benefits for FY 2022-23 is approximately \$199,300, of which \$162,156 is salary, and \$37,144 is benefits. This is included in the County Administrator's Recommended budget.

CONTACT NAME: John Craig, Assistant CAO

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> Resolution
<input type="checkbox"/> Employment Agreement

History

Time	Who	Approval
6/16/2022 2:55 AM	County Counsel	Yes
6/16/2022 12:08 PM	Finance	Yes
6/16/2022 2:57 PM	County Administrative Office	Yes



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
 Robert C. Lawton
 PO Box 696
 Bridgeport, CA 93517-0696
 (760) 932-5410
rlawton@mono.ca.gov
www.mono.ca.gov

BOARD OF SUPERVISORS

CHAIR

Bob Gardner / District 3

VICE CHAIR

Rhonda Duggan / District 2

Stacy Corless / District 5

Jennifer Kreitz / District 1

John Peters / District 4

COUNTY DEPARTMENTS

ASSESSOR

Hon. Barry Beck

DISTRICT ATTORNEY

Hon. Tim Kendall

SHERIFF / CORONER

Hon. Ingrid Braun

ANIMAL SERVICES

Malinda Huggins

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Scheereen Dedman

COUNTY COUNSEL

Stacey Simon, Esq.

ECONOMIC DEVELOPMENT

To be appointed

EMERGENCY MEDICAL SERVICES

Chief Chris Mokracek

FINANCE

Janet Dutcher

CPA, CGFM, MPA

INFORMATION TECHNOLOGY

Nate Greenberg

PROBATION

Karin Humiston

PUBLIC HEALTH

Bryan Wheeler

PUBLIC WORKS

To be appointed

SOCIAL SERVICES

Kathy Peterson

To: Board of Supervisors
 From: Robert C. Lawton, CAO
 Date: June 21, 2022
 Re: Employment Agreement with Janet Dutcher

Recommended Action

Adopt Resolution #R22-___, approving a contract with Janet Dutcher as Finance Director, and prescribing the compensation, appointment, and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County.

Discussion

The employment agreement between Ms. Dutcher and the County has expired and both parties wish to renew the agreement. Ms. Dutcher has been employed by Mono County and served as Finance Director since 2016. I am pleased to recommend the approval of Janet to continue serving as our Finance Director.



RESOLUTION NO. R22-

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

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

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that the Employment Agreement of Janet Dutcher, a copy of which is attached hereto as an exhibit and incorporated herein by this reference as though fully set forth, is hereby approved and the compensation, appointment, and other terms and conditions of employment set forth in that Agreement are hereby prescribed and shall govern the employment of Ms. Dutcher. The Chair of the Board of Supervisors shall execute said Agreement on behalf of the County.

PASSED, APPROVED and ADOPTED this ____ day of _____, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

**EMPLOYMENT AGREEMENT OF JANET DUTCHER
AS DIRECTOR OF FINANCE FOR MONO COUNTY**

This Agreement is entered into by and between Janet Dutcher and the County of Mono (hereinafter “County”).

I. RECITALS

Janet Dutcher (hereinafter “Ms. Dutcher”) is currently employed by County as its Director of Finance. The County wishes to continue to employ Ms. Dutcher as its Director of Finance in accordance with the terms and conditions set forth in this Agreement. Ms. Dutcher wishes to accept continued employment with the County on said terms and conditions.

II. AGREEMENT

1. This Agreement shall commence May 23, 2022 (“Effective Date”), and shall remain in effect unless or until terminated by either party in accordance with this Agreement.
2. As of the Effective Date, Ms. Dutcher shall continue to be employed by Mono County as its Director of Finance, serving at the will and pleasure of the County Administrative Officer (CAO). Ms. Dutcher accepts such continued employment. The CAO shall be deemed the “appointing authority” for all purposes with respect to Ms. Dutcher’s employment. The CAO and Ms. Dutcher will work together to establish specific, measurable, achievable and realistic performance goals for Ms. Dutcher’s work. Ms. Dutcher’s job performance and progress towards achieving the agreed-upon goals shall be evaluated by the CAO in accordance with the “Policy Regarding Compensation of At-Will and Elected Management Level Officers and Employees” adopted by Resolution R21-44 on June 15, 2021, and as the same may be amended or updated from time to time and unilaterally implemented by the County (hereinafter the “*Management Compensation Policy*”).
3. Ms. Dutcher’s salary shall continue to be Range 21, Step C as set forth in the “Resolution Adopting and Implementing a Salary Matrix applicable to At-Will Employee and Elected Department Head Positions” (Resolution R21-45 adopted on June 15, 2021, hereinafter the “*Salary Matrix*”) and shall be modified as provided in the Management Compensation Policy and the Salary Matrix , and as the same may be amended or updated from time to time and unilaterally implemented by the County.
4. Ms. Dutcher understands that she is responsible for paying the employee’s share of any retirement contributions owed to the Public Employees Retirement System (PERS) with respect

to her employment for the County as determined by the County's contract with PERS and/or County policy, and also any employee share of the "normal cost" of her retirement benefits that may be mandated by the Public Employees' Pension Reform Act of 2013 (PEPRA).

5. Ms. Dutcher shall continue to earn and accrue vacation and sick leave in accordance with the "Policy Regarding Benefits of Management-level Officers and Employees," updated most recently by Resolution R20-56 of the Mono County Board of Supervisors and as the same may be further amended from time to time and unilaterally implemented by the County (hereinafter the "*Management Benefits Policy*") and in accordance with any applicable County Code provisions not in conflict with said Policy. Also, pursuant to said Policy, in recognition of the fact that her employment will be exempt from the payment of overtime or compensatory time-off under the Fair Labor Standards Act, she shall be entitled to 80 hours of merit leave (aka administrative leave) during each calendar year of service. Ms. Dutcher understands that said merit leave does not accrue from one calendar year to the next; rather, it must be used by December 31st of each calendar year in which it is provided, or it is lost. Consistent with Ms. Dutcher's uninterrupted employment status, this Agreement shall have no effect on any sick leave or vacation time that Ms. Dutcher may have accrued as of the effective date of this Agreement nor on her original date of hire or total years of service as a County employee, to the extent the same may be relevant in determining such accruals or Ms. Dutcher's date of eligibility for or vesting of any non-salary benefits or for any other purpose.
6. The County shall pay the professional dues, subscriptions, and other educational expenses necessary for Ms. Dutcher's full participation in applicable professional associations, for her continued professional growth and for the good of the County, as determined to be appropriate, and as approved by the CAO.
7. To the extent not inconsistent with the foregoing or any other provision of this Agreement, Ms. Dutcher shall be entitled to the same general benefits provided by the County to other management-level employees, as described more fully in the Management Benefits Policy. Such benefits include but are not limited to CalPERS retirement benefits at the tier applicable to Ms. Dutcher's employment, CalPERS medical insurance, County dental and vision coverage, and life insurance.
8. Ms. Dutcher understands and agrees that her receipt of compensation or benefits of any kind under this Agreement or under any applicable County Code provision or policy – including but not limited to salary, insurance coverage, and paid holidays or leaves – is expressly contingent on her actual and regular rendering of full-time personal services to the County or, in the event of any absence, upon her proper use of any accrued leave. Should Ms. Dutcher cease rendering such services during this Agreement and be absent from work without any accrued leave to

cover said absence, then she shall cease earning or receiving any additional compensation or benefits until such time as she returns to work and resumes rendering personal services; provided, however, that the County shall provide any compensation or benefits mandated by state or federal law. Furthermore, should Ms. Dutcher's regular schedule ever be reduced to less than full-time employment, on a temporary or permanent basis, then all compensation and benefits provided by this Agreement or any applicable County policies shall be reduced on a pro-rata basis, except for those benefits that the County does not generally pro-rate for its other part-time employees.

9. Consistent with the "at will" nature of Ms. Dutcher's employment, the CAO may terminate Ms. Dutcher's employment at any time during this Agreement, without cause. In such event, this Agreement shall automatically terminate concurrently with the effective date of the termination. Ms. Dutcher understands and acknowledges that as an "at will" employee, she will not have permanent status nor will her employment be governed by the County Personnel System (Mono County Personnel Rules) except to the extent that System is ever modified to apply expressly to at-will employees. Among other things, she will have no property interest in her employment, no right to be terminated or disciplined only for just cause, and no right to appeal, challenge, or otherwise be heard regarding any such termination or other disciplinary action the County Administrative Officer may, in her or her discretion, take during Ms. Dutcher's employment.
10. In the event of a termination without cause under paragraph 9, Ms. Dutcher shall receive as severance pay a lump sum equal to six (6) months' salary. For purposes of severance pay, "salary" refers only to base compensation. Ms. Dutcher shall not be entitled to any severance pay in the event that the CAO has grounds to discipline her on or about the time he or she gives notice of termination. For purposes of this provision, grounds for discipline include but are not limited to those specified in section 520 of the Mono County Personnel Rules, as the same may be amended from time to time. Ms. Dutcher shall also not be entitled to any severance pay in the event that she becomes unable to perform the essential functions of her position (with or without reasonable accommodations) and her employment is duly terminated for such non-disciplinary reasons.
11. Ms. Dutcher may resign her employment with the County at any time. Her resignation shall be deemed effective when tendered, and this agreement shall automatically terminate on that same date, unless otherwise mutually agreed to in writing by the parties. Ms. Dutcher shall not be entitled to any severance pay or to earn or accrue 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 Ms. Dutcher.

13. The parties agree that the Board of Supervisors' approval of this Agreement on behalf of the County is a legislative act and that through this agreement, the Board of Supervisors is carrying out its responsibility and authority under Section 25300 of the Government Code to set the terms and conditions of County employment. It is not the parties' intent to alter in any way the fundamental statutory (non-contractual) nature of Ms. Dutcher's employment with the County nor to give rise to any future contractual remedies for breach of this Agreement or of an implied covenant of good faith and fair dealing. Rather, the parties intend that Ms. Dutcher's sole remedy in response to any failure by the County to comply with this Agreement shall be traditional mandamus. Pursuant to Government Code sections 53243. Ms. Dutcher shall reimburse the County for any paid leave pending an investigation, legal criminal defense, or cash settlement related to termination by the County if Ms. Dutcher is convicted of a crime involving abuse of office or position.
14. Ms. Dutcher acknowledges that this Agreement is executed voluntarily by her, without duress or undue influence on the part or on behalf of the County. Ms. Dutcher further acknowledges that she has participated in the negotiation and preparation of this Agreement and has had the opportunity to be represented by counsel with respect to such negotiation and preparation or does hereby knowingly waive her right to do so, and that she is fully aware of the contents of this Agreement and of its legal effect. Thus, any ambiguities in this Agreement shall not be resolved in favor of or against either party.

III. EXECUTION:

This Agreement is executed by the parties this 21st day of June, 2022.

EMPLOYEE

THE COUNTY OF MONO

Janet Dutcher

By: Bob Gardner, Chair
Board of Supervisors

APPROVED AS TO FORM:

COUNTY COUNSEL



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: CAO

TIME REQUIRED 5 minutes

PERSONS APPEARING BEFORE THE BOARD Robert C. Lawton, CAO

SUBJECT Employment Agreement - Director of Community Development

AGENDA DESCRIPTION:

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

Proposed resolution approving a contract with Wendy Sugimura as Director of Community Development, and prescribing the compensation, appointment and conditions of said employment.

RECOMMENDED ACTION:

Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Wendy Sugimura as Director of Community Development, 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:

Total cost of salary and benefits for FY 2022-23 is approximately \$179,143, of which \$140,077 is salary, and \$39,066 is benefits. This is included in the County Administrator's Recommended budget.

CONTACT NAME: John Craig, Assistant CAO

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> Resolution
<input type="checkbox"/> Employment Agreement

History

Time	Who	Approval
6/16/2022 2:54 AM	County Counsel	Yes
6/16/2022 12:11 PM	Finance	Yes
6/16/2022 2:57 PM	County Administrative Office	Yes



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
 Robert C. Lawton
 PO Box 696
 Bridgeport, CA 93517-0696
 (760) 932-5410
rlawton@mono.ca.gov
www.mono.ca.gov

BOARD OF SUPERVISORS

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Bob Gardner / District 3

VICE CHAIR

Rhonda Duggan / District 2

Stacy Corless / District 5

Jennifer Kreitz / District 1

John Peters / District 4

COUNTY DEPARTMENTS

ASSESSOR

Hon. Barry Beck

DISTRICT ATTORNEY

Hon. Tim Kendall

SHERIFF / CORONER

Hon. Ingrid Braun

ANIMAL SERVICES

Malinda Huggins

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Scheereen Dedman

COUNTY COUNSEL

Stacey Simon, Esq.

ECONOMIC DEVELOPMENT

To be appointed

EMERGENCY MEDICAL SERVICES

Chief Chris Mokracek

FINANCE

Janet Dutcher

CPA, CGFM, MPA

INFORMATION TECHNOLOGY

Nate Greenberg

PROBATION

Karin Humiston

PUBLIC HEALTH

Bryan Wheeler

PUBLIC WORKS

To be appointed

SOCIAL SERVICES

Kathy Peterson

To: Board of Supervisors
 From: Robert C. Lawton, CAO
 Date: June 21, 2022
 Re: Employment Agreement with Wendy Sugimura

Recommended Action

Adopt Resolution #R22-___, approving a contract with Wendy Sugimura as Director of Community Development, and prescribing the compensation, appointment, and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County.

Discussion

Ms. Sugimura was originally hired by the County in 2009. With the departure of the previous director, Ms. Sugimura moved to the permanent position of Director of Community Development in 2018. Both the County and Ms. Sugimura wish to continue her employment as Director.

I am very pleased to recommend the approval of Ms. Sugimura to continue as the Director of Community Development.



RESOLUTION NO. R22-

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

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

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that the Employment Agreement of Wendy Sugimura, 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 Ms. Sugimura. The Chair of the Board of Supervisors shall execute said Agreement on behalf of the County.

PASSED, APPROVED and ADOPTED this ____ day of _____, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

**EMPLOYMENT AGREEMENT OF WENDY SUGIMURA
AS COMMUNITY DEVELOPMENT DIRECTOR FOR MONO COUNTY**

This Agreement is entered into by and between Wendy Sugimura and the County of Mono (hereinafter “County”).

I. RECITALS

Wendy Sugimura (hereinafter “Ms. Sugimura”) is currently employed by County as its Community Development Director. The County wishes to continue to employ Ms. Sugimura as its Community Development Director in accordance with the terms and conditions set forth in this Agreement. Ms. Sugimura wishes to accept continued employment with the County on said terms and conditions.

II. AGREEMENT

1. This Agreement shall commence August 7, 2021 (“Effective Date”), and shall remain in effect unless or until terminated by either party in accordance with this Agreement.
2. As of the Effective Date, Ms. Sugimura shall continue to be employed by Mono County as its Community Development Director, serving at the will and pleasure of the County Administrative Officer (“CAO”). Ms. Sugimura accepts such continued employment. The CAO shall be deemed the “appointing authority” for all purposes with respect to Ms. Sugimura’s employment. The CAO and Ms. Sugimura will work together to establish specific, measurable, achievable and realistic performance goals for Ms. Sugimura’s work. Ms. Sugimura’s job performance and progress towards achieving the agreed-upon goals shall be evaluated by the CAO in accordance with the “Policy Regarding Compensation of At-Will and Elected Management Level Officers and Employees” adopted by Resolution R21-44 on June 15, 2021, and as the same may be amended or updated from time to time and unilaterally implemented by the County (hereinafter the “*Management Compensation Policy*”).
3. Ms. Sugimura’s salary shall continue to be Range 18, Step C as set forth in the “Resolution Adopting and Implementing a Salary Matrix applicable to At-Will Employee and Elected Department Head Positions” (Resolution R21-45 adopted on June 15, 2021, hereinafter the “*Salary Matrix*”) and shall be modified as provided in the Management Compensation Policy and the Salary Matrix , and as the same may be amended or updated from time to time and unilaterally implemented by the County.
4. Ms. Sugimura understands that she is responsible for paying the employee’s share of any retirement contributions owed to the Public Employees Retirement System (PERS) with respect

to her employment for the County as determined by the County's contract with PERS and/or County policy, and also any employee share of the "normal cost" of her retirement benefits that may be mandated by the Public Employees' Pension Reform Act of 2013 (PEPRA).

5. Ms. Sugimura shall continue to earn and accrue vacation and sick leave in accordance with the "Policy Regarding Benefits of Management-level Officers and Employees," updated most recently by Resolution R20-56 of the Mono County Board of Supervisors and as the same may be further amended from time to time and unilaterally implemented by the County (hereinafter the "*Management Benefits Policy*") and in accordance with any applicable County Code provisions not in conflict with said Policy. Also, pursuant to said Policy, in recognition of the fact that her employment will be exempt from the payment of overtime or compensatory time-off under the Fair Labor Standards Act, she shall be entitled to 80 hours of merit leave (aka administrative leave) during each calendar year of service. Ms. Sugimura understands that said merit leave does not accrue from one calendar year to the next; rather, it must be used by December 31st of each calendar year in which it is provided, or it is lost. Consistent with Ms. Sugimura's uninterrupted employment status, this Agreement shall have no effect on any sick leave or vacation time that Ms. Sugimura may have accrued as of the effective date of this Agreement nor on her original date of hire or total years of service as a County employee, to the extent the same may be relevant in determining such accruals or Ms. Sugimura's date of eligibility for or vesting of any non-salary benefits or for any other purpose.
6. The County shall pay the professional dues, subscriptions, and other educational expenses necessary for Ms. Sugimura's full participation in applicable professional associations, for her continued professional growth and for the good of the County, as determined to be appropriate, and as approved by the CAO.
7. To the extent not inconsistent with the foregoing or any other provision of this Agreement, Ms. Sugimura shall be entitled to the same general benefits provided by the County to other management-level employees, as described more fully in the Management Benefits Policy. Such benefits include but are not limited to CalPERS retirement benefits at the tier applicable to Ms. Sugimura's employment, CalPERS medical insurance, County dental and vision coverage, and life insurance.
8. Ms. Sugimura understands and agrees that her receipt of compensation or benefits of any kind under this Agreement or under any applicable County Code provision or policy – including but not limited to salary, insurance coverage, and paid holidays or leaves – is expressly contingent on her actual and regular rendering of full-time personal services to the County or, in the event of any absence, upon her proper use of any accrued leave. Should Ms. Sugimura cease rendering such services during this Agreement and be absent from work without any accrued leave to

cover said absence, then she shall cease earning or receiving any additional compensation or benefits until such time as she returns to work and resumes rendering personal services; provided, however, that the County shall provide any compensation or benefits mandated by state or federal law. Furthermore, should Ms. Sugimura'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.

9. Consistent with the "at will" nature of Ms. Sugimura's employment, the CAO may terminate Ms. Sugimura's employment at any time during this Agreement, without cause. In such event, this Agreement shall automatically terminate concurrently with the effective date of the termination. Ms. Sugimura understands and acknowledges that as an "at will" employee, she will not have permanent status nor will her employment be governed by the County Personnel System (Mono County Personnel Rules) except to the extent that System is ever modified to apply expressly to at-will employees. Among other things, she will have no property interest in her employment, no right to be terminated or disciplined only for just cause, and no right to appeal, challenge, or otherwise be heard regarding any such termination or other disciplinary action the County Administrative Officer may, in her or her discretion, take during Ms. Sugimura's employment.
10. In the event of a termination without cause under paragraph 9, Ms. Sugimura shall receive as severance pay a lump sum equal to six (6) months' salary. For purposes of severance pay, "salary" refers only to base compensation. Ms. Sugimura shall not be entitled to any severance pay in the event that the CAO has grounds to discipline her on or about the time he or she gives notice of termination. For purposes of this provision, grounds for discipline include but are not limited to those specified in section 520 of the Mono County Personnel Rules, as the same may be amended from time to time. Ms. Sugimura shall also not be entitled to any severance pay in the event that she becomes unable to perform the essential functions of her position (with or without reasonable accommodations) and her employment is duly terminated for such non-disciplinary reasons.
11. Ms. Sugimura may resign her employment with the County at any time. Her resignation shall be deemed effective when tendered, and this agreement shall automatically terminate on that same date, unless otherwise mutually agreed to in writing by the parties. Ms. Sugimura shall not be entitled to any severance pay or to earn or accrue 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 Ms. Sugimura.

13. The parties agree that the Board of Supervisors' approval of this Agreement on behalf of the County is a legislative act and that through this agreement, the Board of Supervisors is carrying out its responsibility and authority under Section 25300 of the Government Code to set the terms and conditions of County employment. It is not the parties' intent to alter in any way the fundamental statutory (non-contractual) nature of Ms. Sugimura's employment with the County nor to give rise to any future contractual remedies for breach of this Agreement or of an implied covenant of good faith and fair dealing. Rather, the parties intend that Ms. Sugimura'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. Ms. Sugimura shall reimburse the County for any paid leave pending an investigation, legal criminal defense, or cash settlement related to termination by the County if Ms. Sugimura is convicted of a crime involving abuse of office or position.
14. Ms. Sugimura acknowledges that this Agreement is executed voluntarily by her, without duress or undue influence on the part or on behalf of the County. Ms. Sugimura further acknowledges that she has participated in the negotiation and preparation of this Agreement and has had the opportunity to be represented by counsel with respect to such negotiation and preparation or does hereby knowingly waive her right to do so, and that she is fully aware of the contents of this Agreement and of its legal effect. Thus, any ambiguities in this Agreement shall not be resolved in favor of or against either party.

III. EXECUTION:

This Agreement is executed by the parties this 21st day of June, 2022.

EMPLOYEE

THE COUNTY OF MONO

Wendy Sugimura

By: Bob Gardner, Chair
Board of Supervisors

APPROVED AS TO FORM:

COUNTY COUNSEL



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: CAO

TIME REQUIRED 5 minutes

PERSONS APPEARING BEFORE THE BOARD Robert C. Lawton, CAO

SUBJECT Employment Agreement - Human Resources Generalist

AGENDA DESCRIPTION:

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

Proposed resolution approving a contract with Gail DuBlanc as Human Resources Generalist, and prescribing the compensation, appointment and conditions of said employment.

RECOMMENDED ACTION:

Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Gail DuBlanc as Human Resources Generalist, 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:

Total cost of salary and benefits for FY 2022-23 is approximately \$99,691, of which \$74,286 is salary, and \$25,405 is benefits. This is included in the County Administrator's Recommended budget.

CONTACT NAME: John Craig, Assistant CAO

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Resolution
Employment Agreement

History

Time	Who	Approval
6/16/2022 1:20 PM	County Counsel	Yes
6/16/2022 12:35 PM	Finance	Yes
6/16/2022 2:57 PM	County Administrative Office	Yes



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
 Robert C. Lawton
 PO Box 696
 Bridgeport, CA 93517-0696
 (760) 932-5410
rlawton@mono.ca.gov
www.mono.ca.gov

BOARD OF SUPERVISORS

CHAIR

Bob Gardner / District 3

VICE CHAIR

Rhonda Duggan / District 2

Stacy Corless / District 5

Jennifer Kreitz / District 1

John Peters / District 4

COUNTY DEPARTMENTS

ASSESSOR

Hon. Barry Beck

DISTRICT ATTORNEY

Hon. Tim Kendall

SHERIFF / CORONER

Hon. Ingrid Braun

ANIMAL SERVICES

Malinda Huggins

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Scheereen Dedman

COUNTY COUNSEL

Stacey Simon, Esq.

ECONOMIC DEVELOPMENT

To be appointed

EMERGENCY MEDICAL SERVICES

Chief Chris Mokracek

FINANCE

Janet Dutcher
 CPA, CGFM, MPA

INFORMATION TECHNOLOGY

Nate Greenberg

PROBATION

Karin Humiston

PUBLIC HEALTH

Bryan Wheeler

PUBLIC WORKS

To be appointed

SOCIAL SERVICES

Kathy Peterson

To: Board of Supervisors
 From: Robert C. Lawton, CAO
 Date: June 21, 2022
 Re: Employment Agreement with Gail DuBlanc

Recommended Action

Adopt Resolution #R22-___, approving a contract with Gail DuBlanc as Human Resources Generalist, and prescribing the compensation, appointment, and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County.

Discussion

Previously all employees under the Human Resources Director were members of the MCPE bargaining unit. Administration recently discussed with representatives of the bargaining unit our desire to remove these confidential employees from the union and have them become at-will employees. The bargaining unit agreed and we are now taking the steps to complete the transition. We would like to recognize the MCPE bargaining unit and thank them for their willingness to allow this transition.

Ms. DuBlanc was hired by the County in 2019 and we are excited to have her continue as an at-will employee.



RESOLUTION NO. R22-

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

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

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that the Employment Agreement of Gail DuBlanc, 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 Ms. DuBlanc. The Chair of the Board of Supervisors shall execute said Agreement on behalf of the County.

PASSED, APPROVED and ADOPTED this ____ day of _____, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

**EMPLOYMENT AGREEMENT OF GAIL DUBLANC
AS HUMAN RESOURCES GENERALIST FOR MONO COUNTY**

This Agreement is entered into by and between Gail DuBlanc and the County of Mono (hereinafter “County”).

I. RECITALS

Gail DuBlanc (hereinafter “Ms. DuBlanc”) is currently employed by County as its Human Resources Generalist, a position in the MCPE public employees bargaining unit. With the agreement of the Mono County Public Employees (MCPE) bargaining unit, the County has removed this position from the MCPE bargaining unit and converted it to an at-will position. The County wishes to continue to employ Ms. DuBlanc as its Human Resources Generalist, but as an at-will employee, in accordance with the terms and conditions set forth in this Agreement. Ms. DuBlanc wishes to accept continued employment with the County on said terms and conditions.

II. AGREEMENT

1. This Agreement shall commence June 21, 2022 (“Effective Date”), and shall remain in effect unless or until terminated by either party in accordance with this Agreement.
2. As of the Effective Date, Ms. DuBlanc shall continue to be employed by Mono County as its Human Resources Generalist. Ms. DuBlanc shall serve at the will and pleasure of the Director of Human Resources. Ms. DuBlanc accepts such continued employment. The Director of Human Resources shall be deemed the “appointing authority” for all purposes with respect to Ms. DuBlanc’s employment. The Director of Human Resources and Ms. DuBlanc will work together to establish specific, measurable, achievable and realistic performance goals for Ms. DuBlanc’s work. Ms. DuBlanc’s job performance and progress towards achieving the agreed-upon goals shall be evaluated by the Director of Human Resources in accordance with the “Policy Regarding Compensation of At-Will and Elected Management Level Officers and Employees” adopted by Resolution R21-44 on June 15, 2021, and as the same may be amended or updated from time to time and unilaterally implemented by the County (hereinafter the “*Management Compensation Policy*”).
3. Ms. DuBlanc’s salary shall continue to be Range 5, Step D as set forth in the “Resolution Adopting and Implementing a Salary Matrix applicable to At-Will Employee and Elected Department Head Positions” (Resolution R21-45 adopted on June 15, 2021, hereinafter the “*Salary Matrix*”) and shall be modified as provided in the Management Compensation Policy and the Salary Matrix , and as the same may be amended or updated from time to time and

unilaterally implemented by the County.

4. Ms. DuBlanc understands that she is responsible for paying the employee's share of any retirement contributions owed to the Public Employees Retirement System (PERS) with respect to her employment for the County as determined by the County's contract with PERS and/or County policy, and also any employee share of the "normal cost" of her retirement benefits that may be mandated by the Public Employees' Pension Reform Act of 2013 (PEPRA).
5. Ms. DuBlanc shall continue to earn and accrue vacation and sick leave in accordance with the "Policy Regarding Benefits of Management-level Officers and Employees," updated most recently by Resolution R20-56 of the Mono County Board of Supervisors and as the same may be further amended from time to time and unilaterally implemented by the County (hereinafter the "*Management Benefits Policy*") and in accordance with any applicable County Code provisions not in conflict with said Policy. Also, pursuant to said Policy, in recognition of the fact that her employment is not exempt from the payment of overtime or compensatory time-off under the Fair Labor Standards Act (FLSA), Ms. DuBlanc shall be entitled to overtime pay as provided by the FLSA. Consistent with Ms. DuBlanc's uninterrupted employment status, this Agreement shall have no effect on any sick leave or vacation time that Ms. DuBlanc may have accrued as of the effective date of this Agreement nor on her original date of hire or total years of service as a County employee, to the extent the same may be relevant in determining such accruals or Ms. DuBlanc's date of eligibility for or vesting of any non-salary benefits or for any other purpose.
6. The County shall pay the professional dues, subscriptions, and other educational expenses necessary for Ms. DuBlanc's full participation in applicable professional associations, for her continued professional growth and for the good of the County, as determined to be appropriate, and as approved by the Director of Human Resources.
7. To the extent not inconsistent with the foregoing or any other provision of this Agreement, Ms. DuBlanc shall be entitled to the same general benefits provided by the County to other management-level employees, as described more fully in the Management Benefits Policy. Such benefits include but are not limited to CalPERS retirement benefits at the tier applicable to Ms. DuBlanc's employment, CalPERS medical insurance, County dental and vision coverage, and life insurance.
8. Ms. DuBlanc understands and agrees that her receipt of compensation or benefits of any kind under this Agreement or under any applicable County Code provision or policy – including but not limited to salary, insurance coverage, and paid holidays or leaves – is expressly contingent on her actual and regular rendering of full-time personal services to the County or, in the event of any absence, upon her proper use of any accrued leave. Should Ms. DuBlanc cease rendering

such services during this Agreement and be absent from work without any accrued leave to cover said absence, then she shall cease earning or receiving any additional compensation or benefits until such time as she returns to work and resumes rendering personal services; provided, however, that the County shall provide any compensation or benefits mandated by state or federal law. Furthermore, should Ms. DuBlanc'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.

9. Consistent with the "at will" nature of Ms. DuBlanc's employment, the Director of Human Resources may terminate Ms. DuBlanc's employment at any time during this Agreement, without cause. In such event, this Agreement shall automatically terminate concurrently with the effective date of the termination. Ms. DuBlanc understands and acknowledges that as an "at will" employee, she will not have permanent status nor will her employment be governed by the County Personnel System (Mono County Personnel Rules) except to the extent that System is ever modified to apply expressly to at-will employees. Among other things, she will have no property interest in her employment, no right to be terminated or disciplined only for just cause, and no right to appeal, challenge, or otherwise be heard regarding any such termination or other disciplinary action the County Administrative Officer may, in her or her discretion, take during Ms. DuBlanc's employment.
10. In the event of a termination without cause under paragraph 9, Ms. DuBlanc shall receive as severance pay a lump sum equal to six (6) months' salary. For purposes of severance pay, "salary" refers only to base compensation. Ms. DuBlanc shall not be entitled to any severance pay in the event that the Director of Human Resources has grounds to discipline her on or about the time he or she gives notice of termination. For purposes of this provision, grounds for discipline include but are not limited to those specified in section 520 of the Mono County Personnel Rules, as the same may be amended from time to time. Ms. DuBlanc shall also not be entitled to any severance pay in the event that she becomes unable to perform the essential functions of her position (with or without reasonable accommodations) and her employment is duly terminated for such non-disciplinary reasons.
11. Ms. DuBlanc may resign her employment with the County at any time. Her resignation shall be deemed effective when tendered, and this agreement shall automatically terminate on that same date, unless otherwise mutually agreed to in writing by the parties. Ms. DuBlanc shall not be entitled to any severance pay or to earn or accrue 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 Ms. DuBlanc.

13. The parties agree that the Board of Supervisors' approval of this Agreement on behalf of the County is a legislative act and that through this agreement, the Board of Supervisors is carrying out its responsibility and authority under Section 25300 of the Government Code to set the terms and conditions of County employment. It is not the parties' intent to alter in any way the fundamental statutory (non-contractual) nature of Ms. DuBlanc's employment with the County nor to give rise to any future contractual remedies for breach of this Agreement or of an implied covenant of good faith and fair dealing. Rather, the parties intend that Ms. DuBlanc'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. Ms. DuBlanc shall reimburse the County for any paid leave pending an investigation, legal criminal defense, or cash settlement related to termination by the County if Ms. DuBlanc is convicted of a crime involving abuse of office or position.

14. Ms. DuBlanc acknowledges that this Agreement is executed voluntarily by her, without duress or undue influence on the part or on behalf of the County. Ms. DuBlanc further acknowledges that she has participated in the negotiation and preparation of this Agreement and has had the opportunity to be represented by counsel with respect to such negotiation and preparation or does hereby knowingly waive her right to do so, and that she is fully aware of the contents of this Agreement and of its legal effect. Thus, any ambiguities in this Agreement shall not be resolved in favor of or against either party.

III. EXECUTION:

This Agreement is executed by the parties this 21st day of June, 2022.

EMPLOYEE

THE COUNTY OF MONO

Gail DuBlanc

By: Bob Gardner, Chair
Board of Supervisors

APPROVED AS TO FORM:

COUNTY COUNSEL



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: CAO

TIME REQUIRED 5 minutes

PERSONS APPEARING BEFORE THE BOARD Robert C. Lawton, CAO

SUBJECT Employment Agreement - Human Resources Specialist

AGENDA DESCRIPTION:

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

Proposed resolution approving a contract with Audriana Rodriguez as Human Resources Specialist, and prescribing the compensation, appointment and conditions of said employment.

RECOMMENDED ACTION:

Announce Fiscal Impact. Approve Resolution #R_____, approving a contract with Audriana Rodriguez as Human Resources Specialist, 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:

Total cost of salary and benefits for FY 2022-23 is approximately \$70,807, of which \$55,433 is salary, and \$15,374 is benefits. This is included in the County Administrator's Recommended budget.

CONTACT NAME: John Craig, Assistant CAO

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff report
Resolution
Employment Agreement

History

Time	Who	Approval
6/15/2022 5:13 PM	County Counsel	Yes
6/16/2022 12:53 PM	Finance	Yes
6/16/2022 2:58 PM	County Administrative Office	Yes



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
Robert C. Lawton
PO Box 696
Bridgeport, CA 93517-0696
(760) 932-5410
rlawton@mono.ca.gov
www.mono.ca.gov

BOARD OF SUPERVISORS

CHAIR

Bob Gardner / District 3

VICE CHAIR

Rhonda Duggan / District 2

Stacy Corless / District 5

Jennifer Kreitz / District 1

John Peters / District 4

COUNTY DEPARTMENTS

ASSESSOR

Hon. Barry Beck

DISTRICT ATTORNEY

Hon. Tim Kendall

SHERIFF / CORONER

Hon. Ingrid Braun

ANIMAL SERVICES

Malinda Huggins

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Scheereen Dedman

COUNTY COUNSEL

Stacey Simon, Esq.

ECONOMIC DEVELOPMENT

To be appointed

EMERGENCY MEDICAL SERVICES

Chief Chris Mokracek

FINANCE

Janet Dutcher

CPA, CGFM, MPA

INFORMATION TECHNOLOGY

Nate Greenberg

PROBATION

Karin Humiston

PUBLIC HEALTH

Bryan Wheeler

PUBLIC WORKS

To be appointed

SOCIAL SERVICES

Kathy Peterson

To: Board of Supervisors

From: Robert C. Lawton, CAO

Date: June 21, 2022

Re: Employment Agreement with Audriana Rodriguez

Recommended Action

Adopt Resolution #R22-___, approving a contract with Audriana Rodriguez as Human Resources Specialist, and prescribing the compensation, appointment, and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County.

Discussion

Previously all employees under the Human Resources Director were members of the MCPE bargaining unit. Administration recently discussed with representatives of the bargaining unit our desire to remove these confidential employees from the union and have them become at-will employees. The bargaining unit agreed and we are now taking the steps to complete the transition. We would like to recognize the MCPE bargaining unit and thank them for their willingness to allow this transition.

Ms. Rodriguez was hired earlier this year as a temporary employee and we would now like to bring her on as a permanent employee. The appointment would underfill, as a Human Resources Specialist, a currently-vacant Human Resources Generalist position.



RESOLUTION NO. R22-

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

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

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that the Employment Agreement of Audriana Rodriguez, 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 Ms. Rodriguez. The Chair of the Board of Supervisors shall execute said Agreement on behalf of the County.

PASSED, APPROVED and ADOPTED this ____ day of _____, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

**EMPLOYMENT AGREEMENT OF AUDRIANA RODRIGUEZ
AS HUMAN RESOURCES SPECIALIST FOR MONO COUNTY**

This Agreement is entered into by and between Audriana Rodriguez and the County of Mono (hereinafter “County”).

I. RECITALS

The County wishes to employ Audriana Rodriguez hereinafter (“Ms. Rodriguez”) as its Human Resources Specialist in accordance with the terms and conditions set forth in this Agreement. Ms. Rodriguez wishes to accept employment with the County on said terms and conditions.

II. AGREEMENT

1. This Agreement shall commence June 21, 2022 and shall remain in effect unless or until terminated by either party in accordance with this Agreement.
2. Commencing June 21, 2022, Ms. Rodriguez shall be employed by Mono County as its Human Resources Specialist, serving at the will and pleasure of the Human Resources Director. Ms. Rodriguez accepts such employment. The Human Resources Director shall be deemed the “appointing authority” for all purposes with respect to Ms. Rodriguez’s employment. The Human Resources Director and Ms. Rodriguez will work together to establish specific, measurable, achievable and realistic performance goals for Ms. Rodriguez’s work. Ms. Rodriguez’s job performance and progress towards achieving the agreed-upon goals shall be evaluated by the Human Resources Director in accordance with the County’s Policy Regarding Compensation of At-Will and Elected Management Level Officers and Employees adopted by Resolution R21-44 on June 15, 2021, and as the same may be amended or updated from time to time and unilaterally implemented by the County (hereinafter the “*Management Compensation Policy*”).
3. Ms. Rodriguez’s salary shall be initially set at Range 2, Step A of the “Resolution Adopting and Implementing a Salary Matrix applicable to At-Will Employee and Elected Department Head Positions” (Resolution R21-45 adopted on June 15, 2021, hereinafter the “*Salary Matrix*”) and shall be modified as provided in the Management Compensation Policy and the Salary Matrix , and as the same may be amended or updated from time to time and unilaterally implemented by the County.
4. Ms. Rodriguez understands that she is responsible for paying the employee’s share of any retirement contributions owed to the Public Employees Retirement System (PERS) with respect

to her employment for the County as determined by the County's contract with PERS and/or County policy, and also any employee share of the "normal cost" of her retirement benefits that may be mandated by the Public Employees Pension Reform Act of 2013 (PEPRA).

5. Ms. Rodriguez shall earn and accrue vacation and sick leave in accordance with the "Policy Regarding Benefits of Management-level Officers and Employees," updated most recently by Resolution R20-56 of the Mono County Board of Supervisors and as the same may be further amended from time to time and unilaterally implemented by the County (hereinafter the "**Management Benefits Policy**") and in accordance with any applicable County Code provisions not in conflict with said Policy. Also, pursuant to said Policy, in recognition of the fact that her employment is not exempt from the payment of overtime or compensatory time-off under the Fair Labor Standards Act (FLSA), Ms. Rodriguez shall be entitled to overtime pay as provided by the FLSA.
6. To the extent deemed appropriate by the Human Resources Director, the County shall pay the professional dues, subscriptions, and other educational expenses necessary for Ms. Rodriguez's full participation in applicable professional associations, for her continued professional growth and for the good of the County.
7. To the extent not inconsistent with the foregoing or any other provision of this Agreement, Ms. Rodriguez shall be entitled to the same general benefits provided by the County to other management-level employees, as described more fully in the County's Management Benefits Policy. Such benefits include but are not limited to CalPERS retirement benefits at the tier applicable to Ms. Rodriguez's employment, medical insurance, County dental and vision coverage, and life insurance.
8. Ms. Rodriguez understands and agrees that her receipt of compensation or benefits of any kind under this Agreement or under any applicable County Code provision or policy – including but not limited to salary, insurance coverage, and paid holidays or leaves – is expressly contingent on her actual and regular rendering of full-time personal services to the County or, in the event of any absence, upon her proper use of any accrued leave. Should Ms. Rodriguez cease rendering such services during this Agreement and be absent from work without any accrued leave to cover said absence, then she shall cease earning or receiving any additional compensation or benefits until such time as she returns to work and resumes rendering personal services; provided, however, that the County shall provide any compensation or benefits mandated by state or federal law. Furthermore, should Ms. Rodriguez'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.

9. Consistent with the “at will” nature of Ms. Rodriguez’s employment, the Human Resources Director may terminate Ms. Rodriguez’s employment at any time during this Agreement, without cause. In that event, this Agreement shall automatically terminate concurrently with the effective date of the termination. Ms. Rodriguez understands and acknowledges that as an “at will” employee, she will not have permanent status nor will her employment be governed by the Mono County Personnel Rules except to the extent that the Rules are ever modified to apply expressly to at-will employees. Among other things, she will have no property interest in her employment, no right to be terminated or disciplined only for just cause, and no right to appeal, challenge, or otherwise be heard regarding any such termination or other disciplinary action the Human Resources Director may, in his or her discretion, take during Ms. Rodriguez’s employment.
10. In the event of a termination without cause occurring after the first twelve (12) months of employment, Ms. Rodriguez shall receive as severance pay a lump sum equal to six (6) months’ salary. For purposes of severance pay, “salary” refers only to base compensation. Ms. Rodriguez shall not be entitled to any severance pay in the event that the Human Resources Director has grounds to discipline her on or about the time he or she gives notice of termination. Grounds for discipline include but are not limited to those specified in section 520 of the Mono County Personnel Rules, as the same may be amended from time to time. Ms. Rodriguez shall also not be entitled to any severance pay in the event that she becomes unable to perform the essential functions of her position (with or without reasonable accommodations) and her employment is duly terminated for such non-disciplinary reasons.
11. Ms. Rodriguez may resign her employment with the County at any time. Her resignation shall be deemed effective when tendered, and this agreement shall automatically terminate on that same date, unless otherwise mutually agreed to in writing by the parties. Ms. Rodriguez shall not be entitled to any severance pay or earn or accrue 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 Ms. Rodriguez.
13. The parties agree that the Board of Supervisors’ approval of this Agreement on behalf of the County is a legislative act and that through this agreement, the Board of Supervisors is carrying out its responsibility and authority under Section 25300 of the Government Code to set the terms and conditions of County employment. It is not the parties’ intent to alter in any way the fundamental statutory (non-contractual) nature of Ms. Rodriguez’s employment with the

County nor to give rise to any future contractual remedies for breach of this Agreement or of an implied covenant of good faith and fair dealing. Rather, the parties intend that Ms. Rodriguez'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. Ms. Rodriguez shall reimburse the County for any paid leave pending an investigation, legal criminal defense, or cash settlement related to termination by the County if Ms. Rodriguez is convicted of a crime involving abuse of office or position.

14. Ms. Rodriguez acknowledges that this Agreement is executed voluntarily by her, without duress or undue influence on the part or on behalf of the County. Ms. Rodriguez further acknowledges that she has participated in the negotiation and preparation of this Agreement and has had the opportunity to be represented by counsel with respect to such negotiation and preparation or does hereby knowingly waive her right to do so, and that she is fully aware of the contents of this Agreement and of its legal effect. Thus, any ambiguities in this Agreement shall not be resolved in favor of or against either party.

III. EXECUTION

This Agreement is executed by the parties this 21st day of June, 2022.

EMPLOYEE

THE COUNTY OF

MONO

Audriana Rodriguez

By: Bob Gardner, Chair
Board of Supervisors

APPROVED AS TO FORM:

COUNTY COUNSEL



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

TIME REQUIRED

SUBJECT Closed Session - Public Employee
Evaluation

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

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

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

[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 June 21, 2022

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: *Mono County v. Silver State Investors, LLC*, (U.S. District Court, Eastern District Case No. 2:22-cv-00908-TLN). *County of Mono v. KR Properties, LLC, et al.* (Mono County Superior Court Case No.: CV200081).

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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

Time	Who	Approval
6/16/2022 3:05 PM	County Counsel	Yes
6/16/2022 12:06 PM	Finance	Yes
6/17/2022 9:35 AM	County Administrative Office	Yes



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

TIME REQUIRED

SUBJECT Closed Session - Exposure to
Litigation

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

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

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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

Time	Who	Approval
6/16/2022 3:04 PM	County Counsel	Yes
6/16/2022 12:07 PM	Finance	Yes
6/17/2022 9:35 AM	County Administrative Office	Yes



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

REGULAR AGENDA REQUEST

Print

MEETING DATE June 21, 2022

Departments: Community Development

TIME REQUIRED PUBLIC HEARING: 1:00 PM (30 minutes)

PERSONS APPEARING BEFORE THE BOARD

Bentley Regehr, Planning Analyst

SUBJECT PUBLIC HEARING; Adoption of Vehicle Miles Traveled Thresholds of Significance

AGENDA DESCRIPTION:

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

Public Hearing to adopt thresholds of significance and screening criteria for the purpose of analyzing impacts under the California Environmental Quality Act (CEQA) related to Vehicle Miles Traveled (VMT).

RECOMMENDED ACTION:

1. Conduct a public hearing on the proposed Vehicle Miles Traveled thresholds and receive any additional public comments, deliberate, and make any desired modifications; and 2. Introduce, read title, and waive further reading of proposed Ordinance 22-__ making the required findings, adopting the Addendum to the 2015 Mono County General Plan EIR, and adopting the Vehicle Miles Traveled thresholds of significance and screening criteria. 3. Provide any additional direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Bentley Regehr

PHONE/EMAIL: 760-924-4602 / bregehr@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
staff report
1 VMT Ordinance and Exhibit
2 VMT Technical Memo
3 Public Hearing Notice

History

Time	Who	Approval
6/13/2022 5:10 PM	County Counsel	Yes
6/14/2022 10:42 AM	Finance	Yes
6/17/2022 9:53 AM	County Administrative Office	Yes

Mono County Community Development

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

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

June 21, 2022

To: Mono County Board of Supervisors

From: Bentley Regehr, Planning Analyst

Re: ADOPTION OF VEHICLE MILES TRAVELED THRESHOLDS OF SIGNIFICANCE

RECOMMENDATION

1. Adopt ORD22-___, establishing thresholds of significance and screening criteria for the purpose of analyzing impacts under the California Environmental Quality Act (CEQA) related to Vehicle Miles Traveled (VMT).

FISCAL IMPACT

None.

BACKGROUND

California Environmental Quality Act (CEQA) Guidelines encourage public agencies to develop and set generally acceptable thresholds of significance to be used in determining the significance of a project's environmental effects. CEQA Guidelines Section 15064.7(a) defines a threshold of significance as an identifiable quantitative, qualitative, or performance level of a particular environmental effect.

Recent changes in state law under SB-743 require the County to use vehicle miles traveled (VMT) instead of Level of Service (LOS) as the metric to evaluate transportation impacts under CEQA. LOS analyzes level of congestion generated by a project, while VMT analyzes the total vehicle miles traveled generated by a project. Establishing a set of thresholds and screening criteria for VMT allows the County to streamline qualifying projects, thereby reducing the time and cost of the CEQA analysis.

DISCUSSION

Using Senate Bill-2 (SB-2) funds, the County hired Ecoshift in the fall of 2021 to establish reasonable and acceptable thresholds of significance for VMT. Table 1 shows the screening parameters established by the study. If a project qualifies for one the screening parameters, then no additional analysis is required for VMT under CEQA. Table 2 shows the thresholds of significance for a project. If the project does not exceed any of the thresholds listed, then no additional analysis is required for VMT under CEQA. As part of the scope of work contract, Ecoshift also provided a VMT mapping tool that allows staff to easily calculate and evaluate VMT generated by a project on a parcel specific basis.

To verify threshold levels, CEQA analysis of recent past projects were reviewed and the following determinations were made: 1) Projects found to have no significant VMT impacts would have been exempted under the proposed thresholds, and 2) The thresholds would not exempt projects with the potential for significant VMT impacts based on comparisons to past projects.

Table 1: Screening Criteria for VMT

TYPE	SCREENING CRITERIA
Located in a VMT Efficient Area (see green areas in Figures ES-1 and ES-2)	<ul style="list-style-type: none"> Residential project located in an area where VMT/Capita is 15% or more below the base year countywide average less Mammoth Lakes Office/Business Professional Employment project located in an area where VMT/Employee is 15% or more below the base year countywide average less Mammoth Lakes Industrial project located in an area VMT/Employee is at or below the base year countywide average less Mammoth Lakes¹
Small Projects	<ul style="list-style-type: none"> Generates less than 237 daily unadjusted trip ends
Proximity to Transit	<ul style="list-style-type: none"> Located within ½ a mile of an existing or planned major transit stop or an existing stop along a high-quality transit corridor^{2,3}
Retail/Recreational/	<ul style="list-style-type: none"> 200,000 square feet of total gross floor area or less A retail project may also be defined as local-serving if a market study demonstrates that it is based on the size of its market area.
Local-Serving Public Facilities	<ul style="list-style-type: none"> 200,000 square feet of total gross floor area or less A quasi-public facility project may also be defined as local-serving if a market study demonstrates that it is based on the size of its market area.
Affordable Housing	<ul style="list-style-type: none"> 100% affordable units based on County criteria
Mixed Use Project	<ul style="list-style-type: none"> Project's individual land uses should be compared to the screening criteria above
Redevelopment Project	<ul style="list-style-type: none"> Proposed project's total project VMT is less than the existing land use's total VMT

Table 2: Thresholds of Significance for VMT

LAND USE TYPE	THRESHOLD FOR DETERMINATION OF A SIGNIFICANT VMT IMPACT ¹
Residential	15% below Baseline Countywide Average of VMT/Capita Less Mammoth Lakes VMT/Capita: 29.1 .85 = 24.8 VMT/Capita
Office / Business / Warehouse / Manufacturing	15% below Baseline Countywide Average of VMT/Employee Less Mammoth Lakes VMT/Employee: 11.95 x .85 = 10.2 VMT/Employee
Industrial ²	VMT/Employee is at or below the base year countywide average less Mammoth Lakes = 11.95 VMT/Employee
Retail	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Hotel/Motel	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Recreational	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Medical/Hospital	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Public Facilities	Does not contain regional public uses
Mixed Use	Analyze each land use individually per above categories and evaluate independently
Redevelopment	Apply the relevant threshold based on proposed land use
<p>Notes:</p> <ol style="list-style-type: none"> Projects that exceed these thresholds would have a significant impact under CEQA. Heavy-duty truck VMT would not be counted against Industrial/Warehouse projects, only employee-oriented commuter VMT. 	

Figure ES-1: VMT per capita by community area

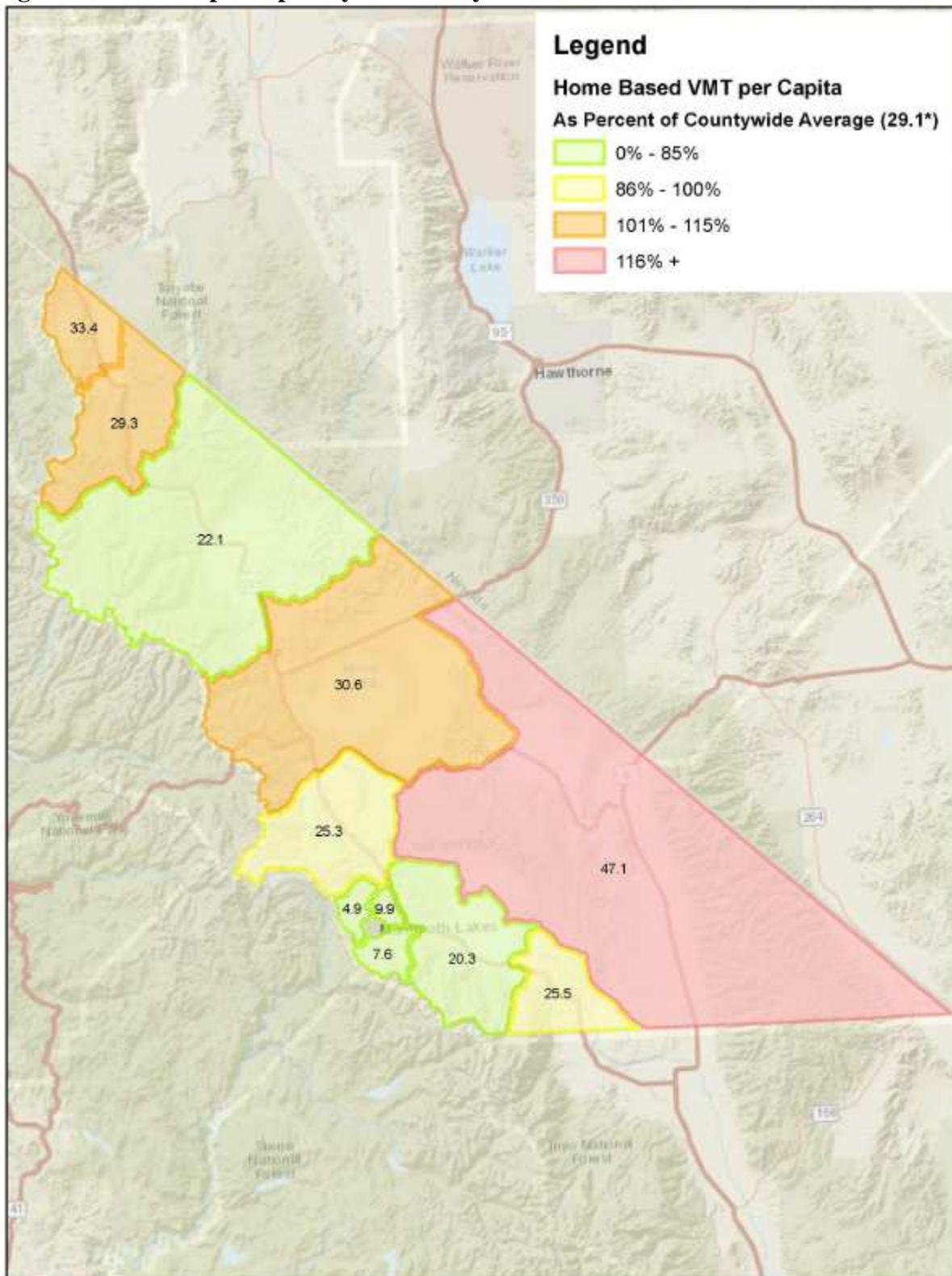
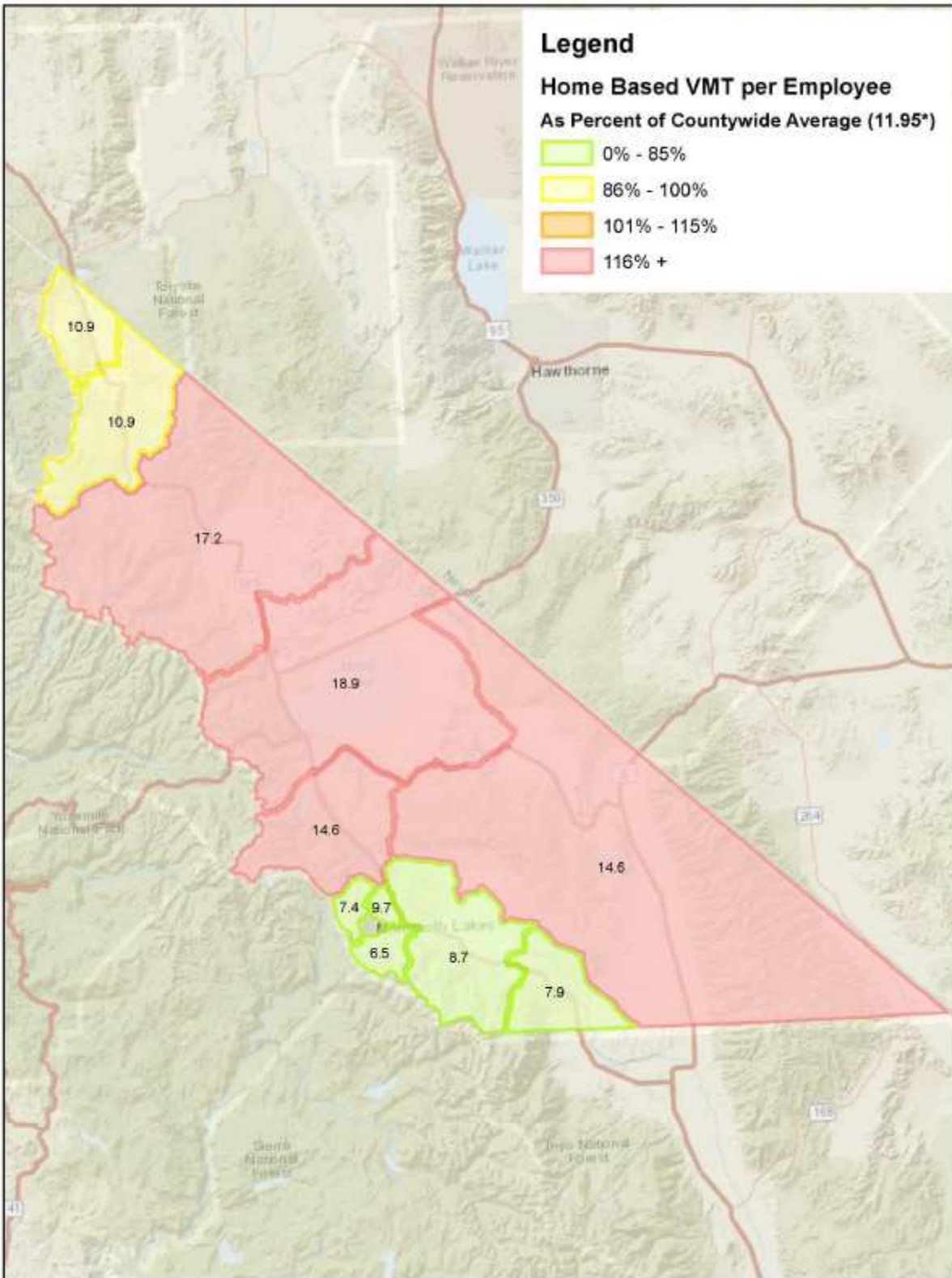


Figure ES-2: Home Based VMT per Employee



CEQA COMPLIANCE

The adoption of the VMT thresholds, which are actions consistent with SB 743, will not result in a direct or reasonably foreseeable indirect physical change in the environment, and thus the thresholds are not subject to CEQA. In addition, the adoption of the VMT Thresholds is not a project within the meaning of CEQA, pursuant to Section 15378(b)(5) of the CEQA Guidelines, and constitutes an action involving procedures for the protection of the environment which is categorically exempt from CEQA pursuant to Section 15308 of the CEQA Guidelines.

This staff report has been reviewed by the Community Development Director.

ATTACHMENTS:

1. Ordinance ORD 22-__
2. Technical Memo showing methodology
3. Public hearing notice



ORDINANCE NO. ORD22-__

**AN ORDINANCE OF THE MONO COUNTY
BOARD OF SUPERVISORS TO ADOPT THRESHOLDS OF SIGNIFICANCE
FOR VEHICLE MILES TRAVELED (VMT)**

WHEREAS, California Environmental Quality Act (CEQA) Guidelines encourage public agencies to develop and set generally acceptable thresholds of significance to be used in determining the significance of a project's environmental effects; and

WHEREAS, recent changes in state law require the County to use VMT instead of Level of Service (LOS) as the metric to evaluate transportation impacts under CEQA; and

WHEREAS, the County conducted a study to establish reasonable and acceptable thresholds of significance for VMT; and

WHEREAS, establishing a set of thresholds and screening criteria for VMT allows the County to streamline qualifying projects, thereby reducing the time and cost of the CEQA analysis for development projects; and

WHEREAS, the County has evaluated the thresholds and determined that they would not exempt projects that have the potential for significant VMT impacts based on comparisons to VMT CEQA analyses in recent past projects.

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO FINDS AND ORDAINS that:

SECTION ONE: The Board hereby finds that the action is exempt from the California Environmental Quality Act (CEQA) as the adoption of the VMT Thresholds, which are actions consistent with SB 743, will not result in a direct or reasonably foreseeable indirect physical change in the environment, and thus the thresholds are not subject to CEQA. In addition, the adoption of the VMT Thresholds is not a project within the meaning of CEQA, pursuant to Section 15378(b)(5) of the CEQA Guidelines, and constitutes an action involving procedures for the protection of the environment which is categorically exempt from CEQA pursuant to Section 15308 of the CEQA Guidelines.

SECTION TWO: The County adopts the VMT thresholds of significance and screening criteria recommended by the study to use in identifying projects expected to cause a less-than-significant impact without requiring a detailed environmental study. The thresholds of significance and screening criteria are included as Exhibit A.

SECTION THREE: This ordinance shall become effective upon adoption. The Clerk of the Board of Supervisors shall post this ordinance and also publish it or a summary thereof in the

1 manner prescribed by Government Code section 25124 no later than 15 days after the date of its
2 adoption.

3 **PASSED, APPROVED and ADOPTED** this 21st day of June 2022, by the following
4 vote, to wit:

5 **AYES:**

6 **NOES:**

7 **ABSENT:**

8 **ABSTAIN:**

9
10
11
12 Bob Gardner, Chair
13 Mono County Board of Supervisors

14 **ATTEST:**

APPROVED AS TO FORM:

15
16
17
18 Clerk of the Board

County Counsel

EXHIBIT A

Table 1: Screening Criteria for VMT

TYPE	SCREENING CRITERIA
Located in a VMT Efficient Area (see green areas in Figures ES-1 and ES-2)	<ul style="list-style-type: none"> Residential project located in an area where VMT/Capita is 15% or more below the base year countywide average less Mammoth Lakes Office/Business Professional Employment project located in an area where VMT/Employee is 15% or more below the base year countywide average less Mammoth Lakes Industrial project located in an area VMT/Employee is at or below the base year countywide average less Mammoth Lakes¹
Small Projects	<ul style="list-style-type: none"> Generates less than 237 daily unadjusted trip ends
Proximity to Transit	<ul style="list-style-type: none"> Located within ½ a mile of an existing or planned major transit stop or an existing stop along a high-quality transit corridor^{2,3}
Retail/Recreational/	<ul style="list-style-type: none"> 200,000 square feet of total gross floor area or less A retail project may also be defined as local-serving if a market study demonstrates that it is based on the size of its market area.
Local-Serving Public Facilities	<ul style="list-style-type: none"> 200,000 square feet of total gross floor area or less A quasi-public facility project may also be defined as local-serving if a market study demonstrates that it is based on the size of its market area.
Affordable Housing	<ul style="list-style-type: none"> 100% affordable units based on County criteria
Mixed Use Project	<ul style="list-style-type: none"> Project's individual land uses should be compared to the screening criteria above
Redevelopment Project	<ul style="list-style-type: none"> Proposed project's total project VMT is less than the existing land use's total VMT

Table 2: Thresholds of Significance for VMT

LAND USE TYPE	THRESHOLD FOR DETERMINATION OF A SIGNIFICANT VMT IMPACT ¹
Residential	15% below Baseline Countywide Average of VMT/Capita Less Mammoth Lakes VMT/Capita: 29.1 .85 = 24.8 VMT/Capita
Office / Business / Warehouse / Manufacturing	15% below Baseline Countywide Average of VMT/Employee Less Mammoth Lakes VMT/Employee: 11.95 x .85 = 10.2 VMT/Employee
Industrial ²	VMT/Employee is at or below the base year countywide average less Mammoth Lakes = 11.95 VMT/Employee
Retail	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Hotel/Motel	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Recreational	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Medical/Hospital	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Public Facilities	Does not contain regional public uses
Mixed Use	Analyze each land use individually per above categories and evaluate independently
Redevelopment	Apply the relevant threshold based on proposed land use
<p>Notes:</p> <ol style="list-style-type: none"> Projects that exceed these thresholds would have a significant impact under CEQA. Heavy-duty truck VMT would not be counted against Industrial/Warehouse projects, only employee-oriented commuter VMT. 	

Figure ES-1: VMT per capita by community area

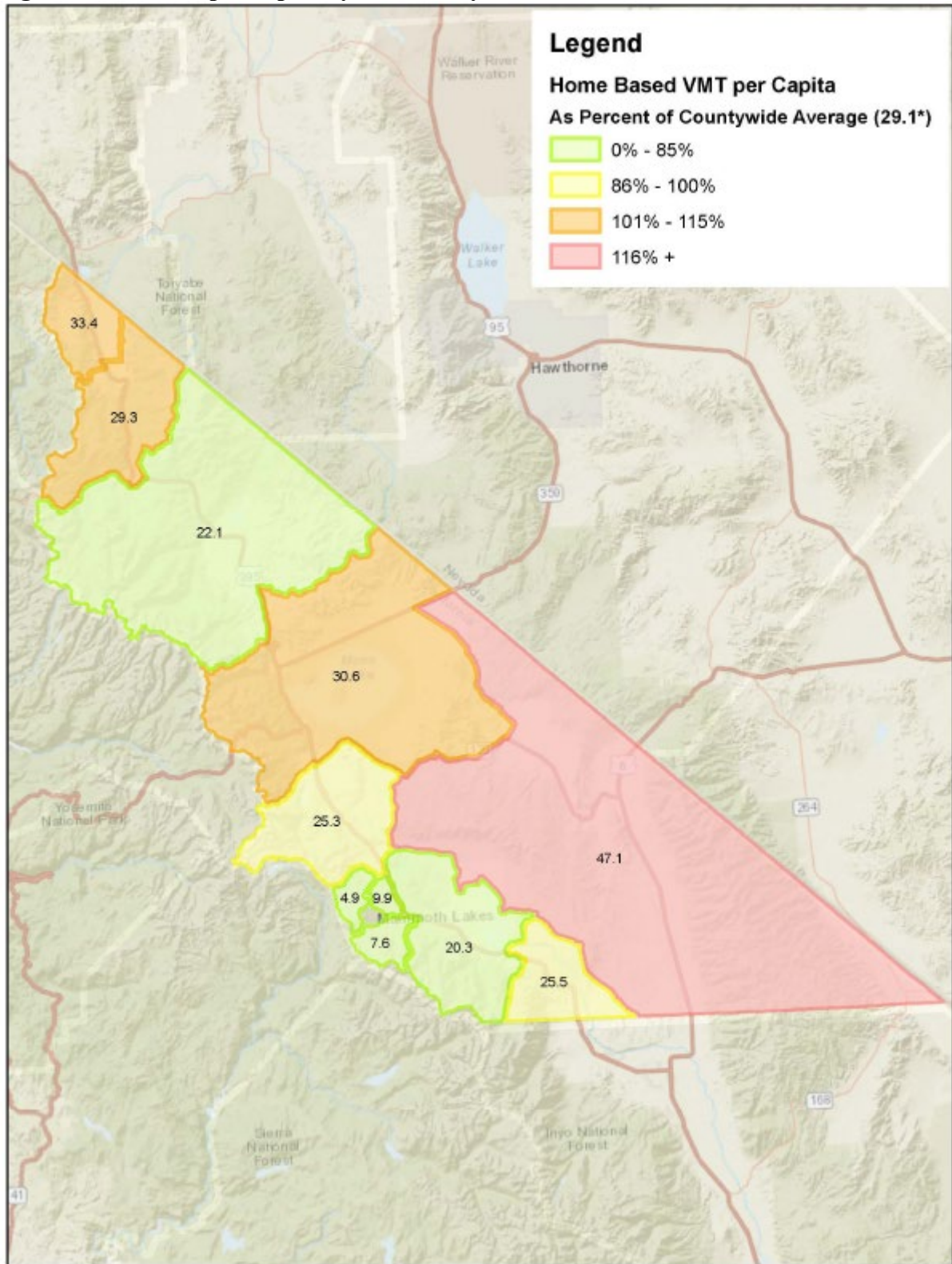
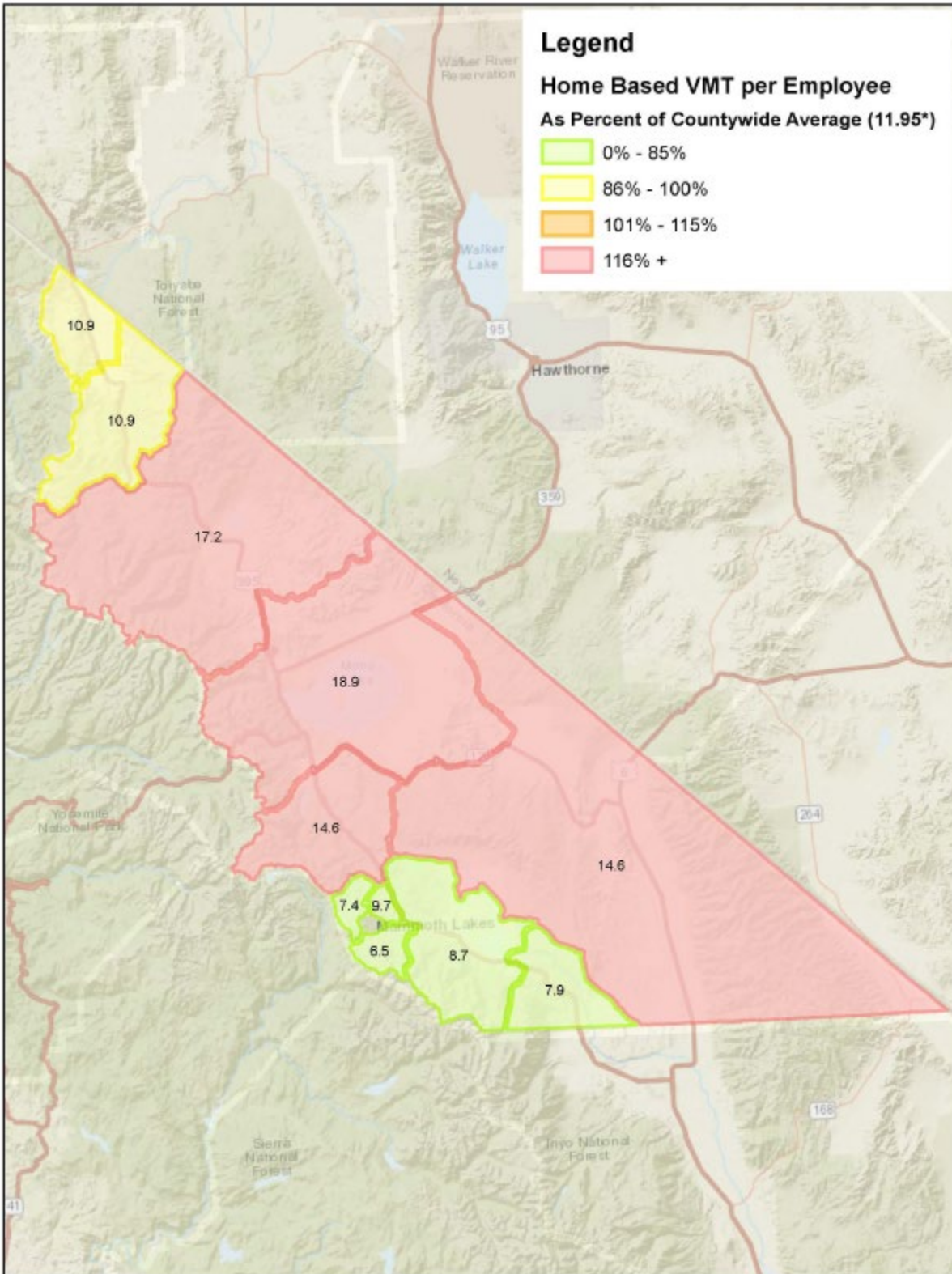


Figure ES-2: Home Based VMT per Employee





TECHNICAL MEMORANDUM

VMT THRESHOLDS & PROCEDURES FOR MONO COUNTY

DATE: December 18, 2021

TO: Kristen Cushman | EcoShift

FROM: Jim Damkowitch | DKS Associates

SUBJECT: Mono County SB 743 Implementation –Draft VMT Analysis Project 21667-000
Procedures

EXECUTIVE SUMMARY

The Senate Bill (SB) 743 legislation specified that the Governor’s Office of Planning and Research (OPR) prepare guidelines for the implementation of SB 743 for environmental clearance of discretionary land use and infrastructure projects under the California Environmental Quality Act (CEQA). Guidance regarding the changes to CEQA initiated by SB 743 is contained in the following documents:

- CEQA Guidelines Revisions: Revisions to the CEQA Guidelines were adopted into CEQA in December 2018 through a formal process conducted by the Natural Resources Agency. Additional changes can only be made through a future CEQA update process.
- Technical Advisory on Evaluating Transportation Impacts in CEQA (OPR’s Technical Advisory) released in December 2018.

While OPR’s Technical Advisory provides recommendations on many aspects of conducting a CEQA transportation analysis using VMT, it does provide latitude for lead agencies to determine several key analysis decisions based on local conditions and data. The VMT thresholds and screening criteria described herein were informed by OPR’s Technical Advisory and tailored to the specific context for Mono County. The change to VMT as the basis for transportation impacts is new to all jurisdictions and agencies in California. As such, Mono County should recognize that these guidelines can be refined over time to reflect new data and information from public and private stakeholders.

PROJECTS EXEMPT FOR NON-VMT REASONS

There are some non-VMT related CEQA principles that can be applied to certain projects to eliminate the need for VMT analysis. These include the following:

- The project is exempt from CEQA

- The decision required for the project is not discretionary
- The County's discretionary approval does not involve transportation issues, such as design review

The County will consider whether a project meets these or other non-VMT CEQA principles on a case-by-case basis.

Another possibility is when a project was already analyzed in a prior certified CEQA document, including an EIR. CEQA documents that were certified prior to July 1, 2020 do not require a supplemental CEQA analysis of VMT solely based on the fact that there are new CEQA regulations regarding VMT. However, if there are substantial changes to the project analyzed in the certified CEQA document, then the County will determine if the change in the project results in a significant VMT impact resulting in the need for a supplemental analysis using the following guidance:

- If the proposed use meets any of the VMT screening criteria described herein, no VMT analysis is required.
- If the proposed use does not meet any of the VMT screening criteria described herein and the prior certified EIR includes an SB 743 compliant VMT analysis the applicant may opt to perform either (1) a net VMT change assessment (i.e., VMT difference between the previously approved project and the proposed land use change). If the land use change results in lower or equal total VMT than the previously approved project, then no supplemental analysis in a new CEQA document would be required. If the land use change results in a greater VMT than the previously approved project, then a determination of whether this impact is significant under County standards will be made. If the impact is less than significant, analysis in a supplemental CEQA document will not be required. If the impact is potentially significant, then a VMT analysis in a supplemental CEQA document will be required.
- If the proposed use does not meet any of the VMT screening criteria described herein and the prior certified EIR does not include a SB 743 compliant VMT analysis – a full VMT analysis would be required.
- When a certified EIR requires supplemental CEQA analysis of a non-transportation related environmental issue. It is recommended that the County's legal counsel review and provide direction in these cases. These situations will be addressed on a project-by-project or case-by-case basis.

When a certified EIR requires supplemental CEQA analysis for a project, there is a presumption against requiring VMT analysis as part of that supplemental review unless the County's legal counsel determines VMT analysis is required based on CEQA case law or standards in effect at that time.

RECOMMENDED THRESHOLDS AND SCREENING CRITERIA

While OPR's Technical Advisory provides recommendations on many aspects of conducting a CEQA transportation analysis using VMT, OPR's guidance is not comprehensive and some key decisions are left for lead agencies to determine. The Technical Advisory is not formally included in CEQA and can be revised by OPR at any time without going through a formal process. Updated versions of the Technical Advisory are expected to be issued by OPR as new information becomes available and as California agencies gain experience in applying SB 743 to actual projects.

Although OPR's Technical Advisory provides a substantial amount of information on how to conduct a VMT analysis under CEQA, additional work is needed at the local level, either through an overall guidance document or on a case-by-case basis as individual studies are conducted. The Technical Advisory provides statewide guidance based on evidence collected by OPR that can be refined or modified by local agencies with appropriate justification and substantial evidence. The Technical Advisory suggests various thresholds for the significance of VMT impacts but does not require the use of a particular threshold. Lead agencies have discretion to select their preferred significance thresholds and could choose to use the thresholds suggested in the Technical Advisory or develop alternative thresholds.

The recommended SB 743 VMT screening criteria for Mono County are listed in **Table ES-1**. Recommended VMT thresholds are listed in **Table ES-2**. Maps showing VMT/capita rates (for residential developments) and VMT/employee rates (for non-residential developments) by Census Block Group relative to the countywide average less Mammoth Lakes are presented in **Figure ES-1** and **Figure ES-2** respectively. Block Groups shaded green are considered to be VMT efficient areas for either residential or non-residential the land uses respectively.

TABLE ES-1 SCREENING CRITERIA FOR CEQA TRANSPORTATION ANALYSIS

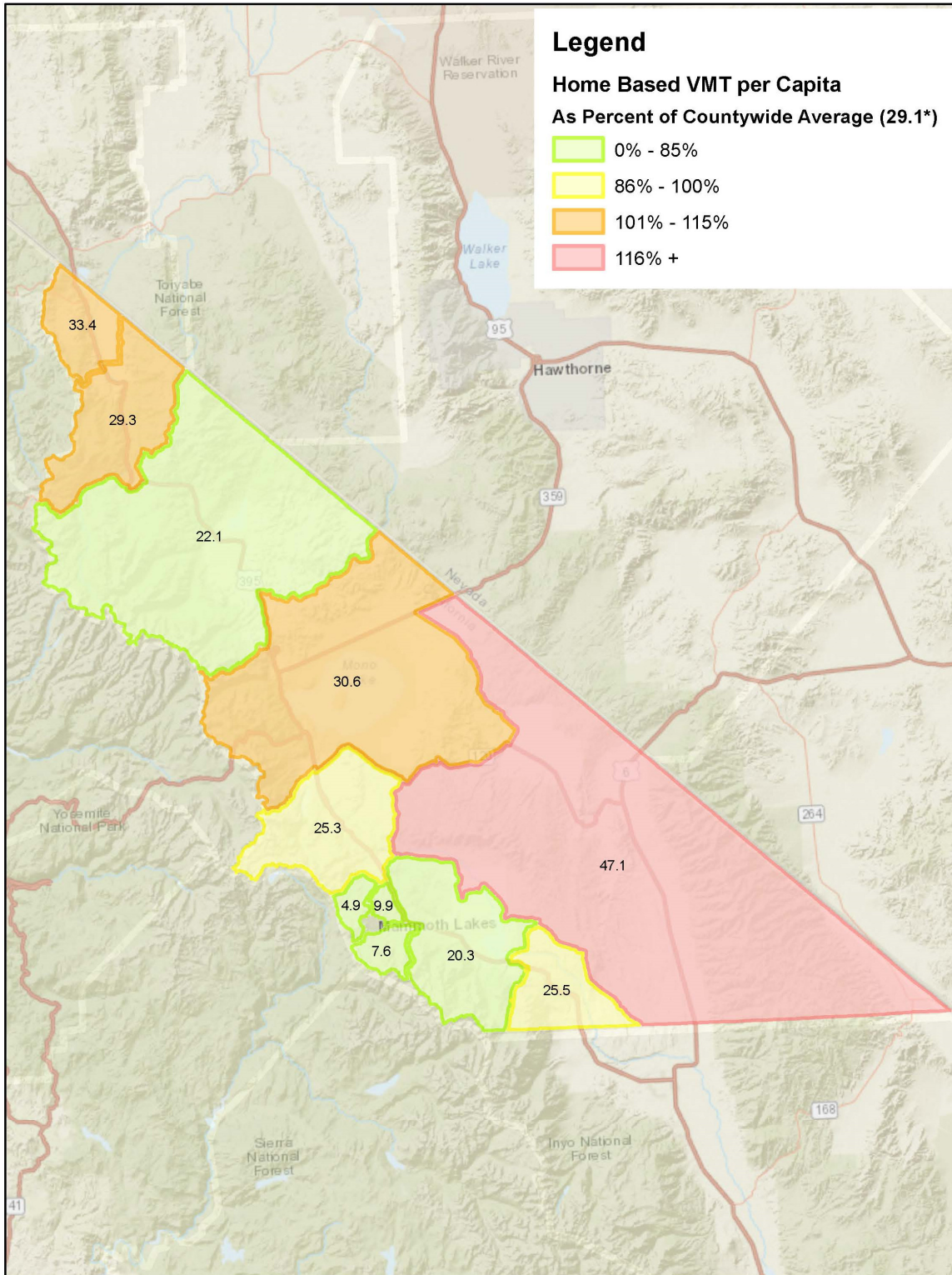
TYPE	SCREENING CRITERIA
Located in a VMT Efficient Area (see green areas in Figures ES-1 and ES-2)	<ul style="list-style-type: none"> • Residential project located in an area where VMT/Capita is 15% or more below the base year countywide average less Mammoth Lakes • Office/Business Professional Employment project located in an area where VMT/Employee is 15% or more below the base year countywide average less Mammoth Lakes • Industrial project located in an area VMT/Employee is at or below the base year countywide average less Mammoth Lakes¹
Small Projects	<ul style="list-style-type: none"> • Generates less than 237 daily unadjusted trip ends
Proximity to Transit	<ul style="list-style-type: none"> • Located within ½ a mile of an existing or planned major transit stop or an existing stop along a high-quality transit corridor^{2,3}
Retail/Recreational/	<ul style="list-style-type: none"> • 200,000 square feet of total gross floor area or less • A retail project may also be defined as local-serving if a market study demonstrates that it is based on the size of its market area.
Local-Serving Public Facilities	<ul style="list-style-type: none"> • 200,000 square feet of total gross floor area or less • A quasi-public facility project may also be defined as local-serving if a market study demonstrates that it is based on the size of its market area.
Affordable Housing	<ul style="list-style-type: none"> • 100% affordable units based on County criteria
Mixed Use Project	<ul style="list-style-type: none"> • Project’s individual land uses should be compared to the screening criteria above
Redevelopment Project	<ul style="list-style-type: none"> • Proposed project’s total project VMT is less than the existing land use’s total VMT
<p>¹ Heavy-duty truck VMT would not be counted against Industrial/Warehouse projects, only employee-oriented commuter VMT.</p> <p>² Situations where the project footprint is partially within the ½ buffer will be addressed by the County on case-by-case, project-by-project basis.</p> <p>³ Major transit stop means a rail transit station, a ferry terminal served by either a bus or rail transit service, or the intersection of two or more major bus routes with a frequency of service interval of 15 minutes or less during the morning and afternoon peak commute periods. A high-quality transit corridor means a corridor with fixed route bus service with service intervals no longer than 15 minutes during peak commute hours”).</p>	



TABLE ES-2 VMT THRESHOLDS OF SIGNIFICANCE FOR DEVELOPMENT PROJECTS

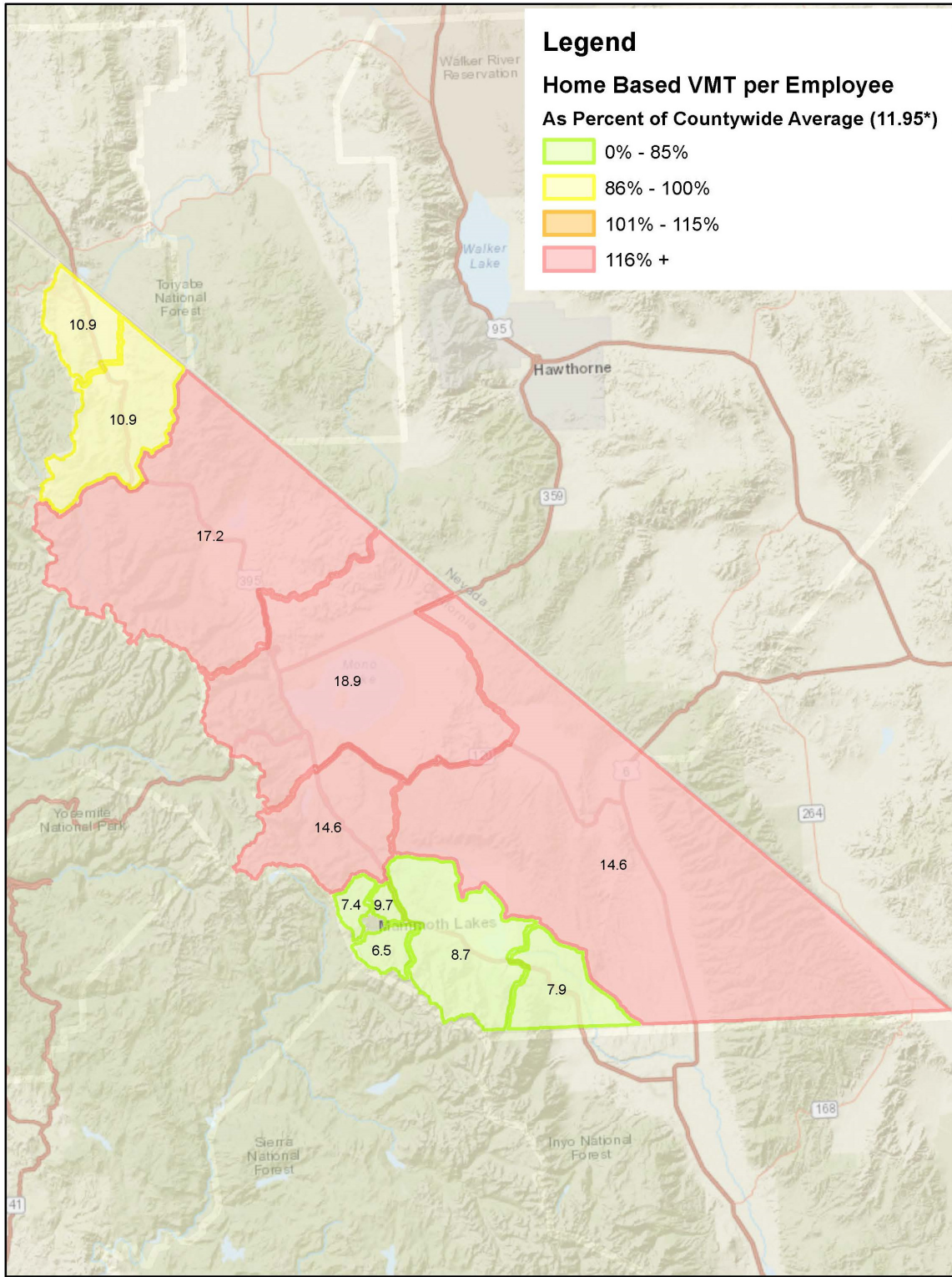
LAND USE TYPE	THRESHOLD FOR DETERMINATION OF A SIGNIFICANT VMT IMPACT ¹
Residential	15% below Baseline Countywide Average of VMT/Capita Less Mammoth Lakes VMT/Capita: 29.1 .85 = 24.8 VMT/Capita
Office / Business / Warehouse / Manufacturing	15% below Baseline Countywide Average of VMT/Employee Less Mammoth Lakes VMT/Employee: 11.95 x .85 = 10.2 VMT/Employee
Industrial ²	VMT/Employee is at or below the base year countywide average less Mammoth Lakes = 11.95 VMT/Employee
Retail	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Hotel/Motel	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Recreational	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Medical/Hospital	No net increase in total Countywide VMT Less Mammoth Lakes (net VMT change)
Public Facilities	Does not contain regional public uses
Mixed Use	Analyze each land use individually per above categories and evaluate independently
Redevelopment	Apply the relevant threshold based on proposed land use
<p>Notes:</p> <ol style="list-style-type: none"> Projects that exceed these thresholds would have a significant impact under CEQA. Heavy-duty truck VMT would not be counted against Industrial/Warehouse projects, only employee-oriented commuter VMT. 	

FIGURE ES-1 VEHICLE MILES TRAVELED PER CAPITA BY TAZ: COUNTYWIDE AVERAGE



Note * Countywide Average Excludes CSTDM TAZ 3023 (Mammoth Lakes)

FIGURE ES-2 VEHICLE MILES TRAVELED PER EMPLOYEE BY TAZ: COUNTYWIDE AVERAGE



Note * Countywide Average Excludes CSTDM TAZ 3023 (Mammoth Lakes)

BACKGROUND AND INTRODUCTION

In accordance with Senate Bill 743 (SB 743) and the resulting changes to the California Environmental Quality Act (CEQA) Guidelines published by the Natural Resources Agency, local agencies may no longer use measures of vehicle delay such as Level of Service (LOS) to quantify transportation impacts on the environment. While agencies may continue to maintain LOS standards and similar measures as a matter of local policy and for project analysis, Vehicle Miles Traveled (VMT) has been codified in the CEQA Guidelines as the most appropriate measure for measuring transportation impacts under CEQA. This change applies statewide as of July 1, 2020.

The change from LOS to VMT for CEQA purposes requires the County to revise its process and guidelines, which now must address VMT thresholds of significance, screening, and mitigation procedures.

The purpose of this memorandum is to:

- document guidance, options, resources, and analytical methodologies for evaluating VMT in Mono County; and,
- document the County’s recommended VMT thresholds, project screening criteria, and mitigation strategies

The information and recommendations detailed in this memorandum draws heavily on technical guidance published by the Governor’s Office of Planning and Research (OPR) and an evaluation of greenhouse gas and VMT mitigation strategies from the California Air Pollution Control Officers Association (CAPCOA). These documents are described in the following section and listed in the References section.

LEGISLTATIVE BACKGROUND

Senate Bill (SB) 743 was signed into law in 2013, with the intent to better align California Environmental Quality Act (CEQA) practices with statewide sustainability goals related to efficient land use, greater multi-modal choices, and greenhouse gas reductions. The provisions of SB 743 become effective Statewide on July 1, 2020. Under SB 743, automobile delay, traditionally measured as level of service (LOS) will no longer be considered an environmental impact under CEQA. Instead, impacts will be determined by changes to VMT.

VMT measures the number and length of vehicle trips made on a daily basis:

$$VMT = \sum (\text{Volume (vehicles/day)} * \text{Segment Length (miles)})$$

(for all segments in the geographic area)

VMT is a systemic metric and is a useful indicator of overall land use and transportation efficiency, where the most efficient system is one that minimizes VMT by encouraging shorter vehicle trip lengths, more walking and biking, or increased carpooling and transit.

It should be noted that VMT is not a good indicator of congestion nor is it useful for identifying hot-spot locations or infrastructure deficiencies. Operational analyses may still be required by the County of Mono (called Local Traffic Study) to make General Plan consistency findings that will potentially inform project conditions of approval through the entitlement process. However, findings of a Local Traffic Study will not be used to inform CEQA traffic impacts.

Measuring VMT requires estimating or measuring the full length of vehicle trips by purpose, such as commutes, deliveries, or shopping trips that often cross between cities, counties, or states. For this reason, regional travel demand models, "big data," and household travel surveys that are less limited by local agency boundaries are useful tools to estimate VMT for SB 743 applications.

GOVERNOR'S OFFICE OF PLANNING AND RESEARCH (OPR) TECHNICAL ADVISORY

In December 2018, OPR released its final Technical Advisory on Evaluating Transportation Impacts in CEQA. Generally, OPR recommends that a reduction of 15% or more in VMT should be the target. Below is a summary of OPR's recommended VMT impact thresholds and methodologies for land use projects:

Residential (VMT/capita) – A proposed project exceeding a level of 15% below existing regional VMT per capita may indicate a significant transportation impact.

Office (VMT/employee) - A proposed project exceeding a level of 15% below existing regional VMT per employee may indicate a significant transportation impact.

Retail (net VMT) – A proposed project that results in a net increase in total area VMT may indicate a significant transportation impact.

Mixed-Use - Evaluate each component independently using above thresholds.

Redevelopment Projects - Measured based on net change in VMT for total area.

Infrastructure Projects (net VMT) – A proposed project that results in a net increase in total area VMT may indicate a significant transportation impact.

The OPR recommended thresholds for residential and office are expressed on a per capita or per employee basis. This essentially normalizes for development size. For example, a 10,000 sq.ft. office development can yield the same VMT per employee result as a 100,000 sq.ft. office development. Though the absolute amount of VMT and traffic generated by the 100,000 sq.ft. office project will be significantly greater, it would be considered equally as efficient as the 10,000 sq.ft. development. Project size is partially addressed through OPR's screening thresholds described below.

OPR RECOMMENDED SCREENING THRESHOLDS

OPR's Technical Advisory lists the following screening thresholds for land use projects. OPR's Technical Advisory suggests that lead agencies may screen out VMT impacts using project size, maps, transit availability, and provision of affordable housing as described below.

- Projects that are consistent with the Sustainable Communities Strategy (SCS) or General Plan and generate or attract fewer than 110 daily trips (consistent with trip generation associated with projects eligible for a Categorical Exemption under CEQA).
- Map-based screening for residential and office projects located in low VMT areas, and incorporate similar features (density, mix of uses, transit accessibility).
- Certain projects within ½ mile of an existing major transit stop¹ or an existing stop along a high-quality transit corridor². However, this will not apply if information indicates that the project will still generate high levels of VMT.
- Affordable Housing Development in infill locations.
- Locally serving retail projects, typically less than 50,000 square feet.

CALTRANS VMT-FOCUSED TRANSPORTATION IMPACT STUDY GUIDELINES

Caltrans has published an update of their Transportation Impact Study Guidelines (TISG, May 2020). The Caltrans' TISG is intended for use in preparing a transportation impact analysis of land use projects or plans that may impact or affect the State Highway System.

The TISG heavily references OPR's Technical Advisory as a basis for its guidance. The TISG recommends use of OPR's recommended thresholds for land use projects (15% below existing countywide or regional VMT per capita or per employee). As each lead agency develops and adopts its own VMT thresholds for land use projects, Caltrans will review them for consistency with OPR's recommendations, and with the state's GHG emissions reduction targets and the California Air Resources Board Scoping Plan.

Caltrans identifies a possible mitigation framework for projects found to have a potentially significant impact on VMT. These include the following programmatic measures:

- Impact fee programs that contain a demonstrated nexus and proportionality between a fee and capital projects that result in VMT reduction;

¹ "major transit stop" - A major transit stop is a "site containing an existing rail, a ferry terminal served by bus or rail transit service, or intersection of two or more major bus routes with a frequency of service interval of 15 minutes or less during morning and evening peak hour commute". (OPR 2018)

² Pub. Resources Code, § 21155 a high-quality transit corridor means a corridor with fixed route bus service with service intervals no longer than 15 minutes during peak commute hours.

- VMT mitigation bank programs; and,
- VMT mitigation exchange programs.

Caltrans also indicates that a future update to the TISG will include the basis for requesting transportation impact analysis that is not based on VMT (including multimodal conflict/access management issues).

CALTRANS DRAFT TRANSPORTATION ANALYSIS UNDER CEQA (TAC) AND TRANSPORTATION ANALYSIS FRAMEWORK (TAF)

Caltrans has also published additional documents related to SB 743 implementation. The draft Transportation Analysis Under CEQA (TAC) identifies the State's preferred approaches for analyzing VMT under CEQA for projects on the State Highway System. The draft Transportation Analysis Framework (TAF) is for transportation projects on the state highway system and addresses how to perform induced travel analysis. The TAF refers to OPR's Technical Advisory for the list of highway projects "that would not likely lead to a substantial or measurable increase in vehicle travel, and therefore generally should not require an induced travel analysis". TAC Screening:

"The use of VMT as the CEQA transportation metric will, for the most part, impact only capacity increasing projects. For other types of transportation projects, CEQA does not require a VMT impacts analysis beyond the screening process. Generally, there are two reasons such an analysis is not warranted. The first is because the type of project is expected to decrease or have no impact on VMT. The second is because the project's VMT impacts have already been analyzed and, when necessary, mitigated to the extent feasible in an earlier CEQA document; thus, the analysis may "tier" from or otherwise rely on that earlier analysis."

ANALYSIS PROCEDURES

To develop Mono County's VMT Thresholds two primary data and modeling resources were applied: 1) the California Statewide Travel Demand Model (CSTDM); and 2) the Longitudinal Employment and Household Dynamic (LEHD) journey to work data.

In order to reflect the trip length characteristics of the unincorporated county only, VMT metrics were assessed at the countywide level less City of Mammoth Lakes. Both a per capita and per employee VMT baseline averages were developed. These baseline average VMT estimates will be the measuring stick that all future projects will be compared against. In addition, a net VMT change resulting from retail development was also performed using ArcGIS Network Analyst Tool.

CALIFORNIA STATEWIDE TRAVEL DEMAND MODEL (CSTDM)

The California Statewide Travel Demand Model (CSTDM) was utilized to estimate trip-based Work and Residential Baseline VMT for the unincorporated areas of Mono County. The CSTDM is a traditional 4-Step travel demand model that runs in the CUBE software platform. The model generates trips based on the land uses and where people will live, work, study and shop, taking into account forecasted population growth. The model generates and tracks trip types by all modes originating or ending in each TAZ within Mono County as well as all trips from or into outside counties. However, the CSTDM is limited to the state of California and truncates intercounty trips between Mono County and Nevada. Hence the full-trip length of these inter-state trips is not captured. The CSTDM output used to inform this analysis can be accessed at:

<https://dot.ca.gov/programs/transportation-planning/multi-modal-system-planning/statewide-modeling/sb-743-vmt-impact-assessment>

The CSTDM includes a 2010 base year which was utilized to estimate baseline VMT for Mono County. To estimate trips associated with residential VMT, all Home-Based vehicular trips (HB) internal to Mono County were selected for evaluation of VMT per capita. To estimate trips associated with work VMT, only Home-Base-Work (HBW) vehicular trips were selected for evaluation. The CSTDM reflects Mono County using three Traffic Analysis Zones (TAZs) as shown in **Figure 1**. The CSTDM TAZs conform to the Census Tracts (101, 102, and 103) boundaries are a further disaggregated into 11 Block Groups – 11 of which represent the unincorporated county as shown in **Figure 2**.

LONGITUDINAL EMPLOYMENT AND HOUSEHOLD DYNAMIC (LEHD) DATA

Longitudinal Employment and Housing Dynamic (LEHD) journey-to-work data was applied to refine the CSTDM VMT output from the TAZ level to the Block Group level for finer granularity. LEHD origin-destination trip data was imported into ArcGIS and assigned onto the roadway network using the Network Analyzer Tool in ArcGIS. Based on shortest-path assignment, trips were assigned onto the network to compute VMT. The LEHD VMT results for the 11 Block Groups was then used to bi-proportionally adjust the CSTDM 3 TAZ results to reflect the 11 Block Groups as well as capture the full trip length for intercounty trips with Nevada trips.

FIGURE 1 CALIFORNIA STATEWIDE TRAVEL DEMAND MODEL MONO COUNTY TAZ STRUCTURE

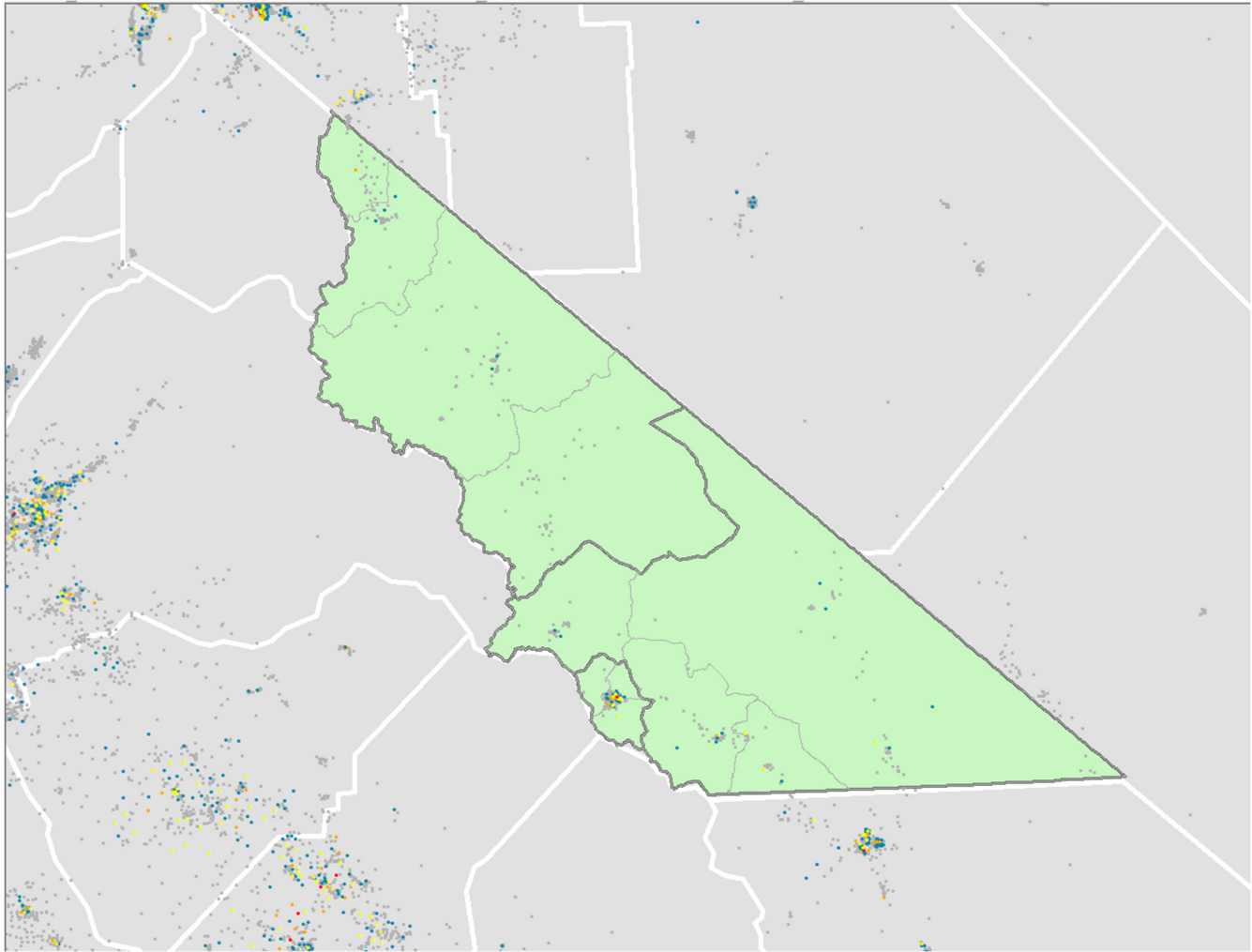
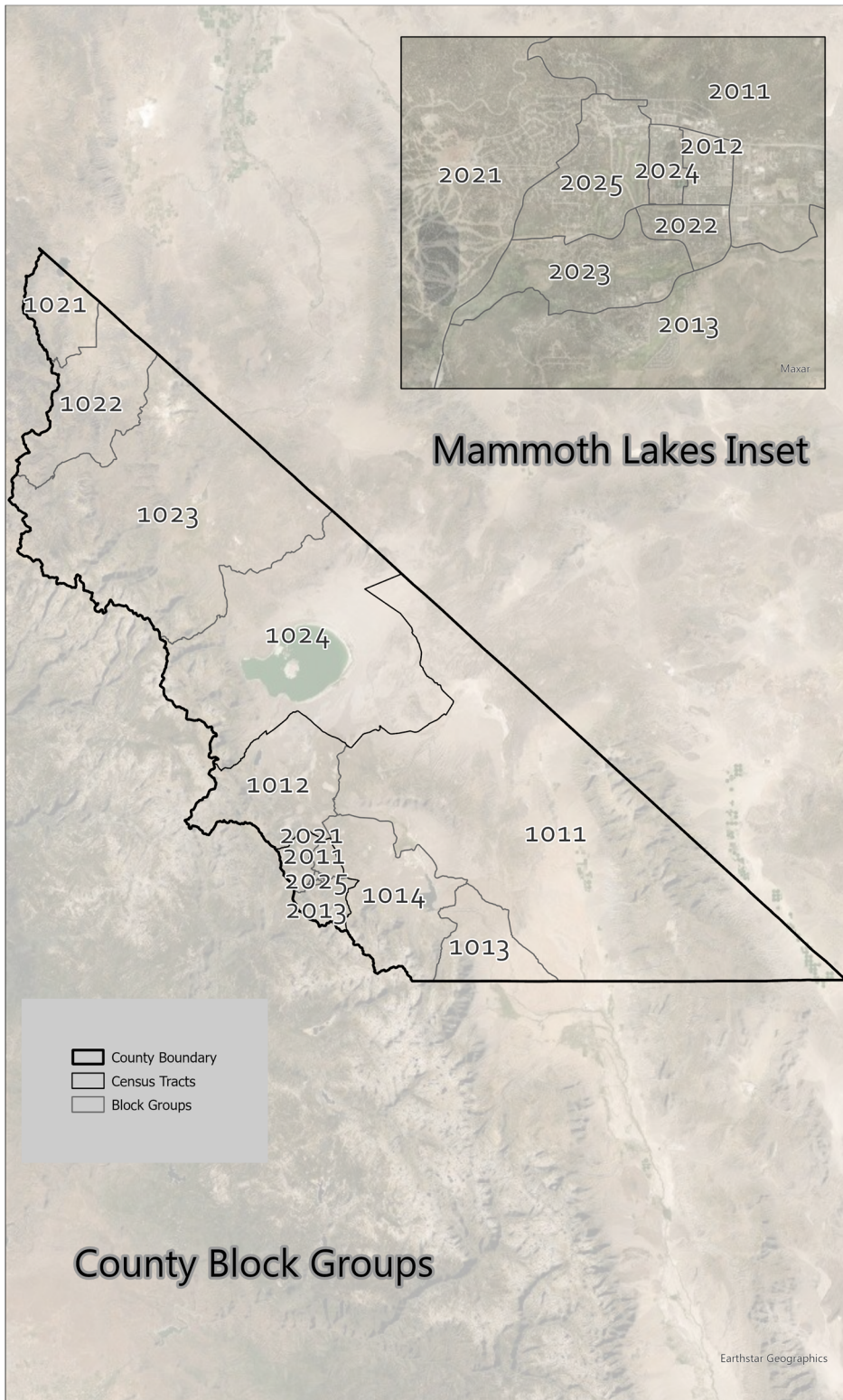


FIGURE 2 MODEL MONO COUNTY CENSUS TRACT STRUCTURE



PROPOSED VMT THRESHOLDS OF SIGNIFICANCE

RESIDENTIAL AND NON-RESIDENTIAL PROJECTS

Consistent with the OPR Technical Advisory, Mono County assessed land development projects according to the primary proposed land use type, as follows:

Residential VMT – Establish baseline VMT and threshold on a per capita basis. “Residential” uses include, but are not limited to, single-family, multi-family, and mobile homes.

The recommended thresholds are 85 percent of the existing baseline VMT per land use unit (per capita), as calculated for Mono County for residential (SFDU, MFDU), uses. This recommendation is consistent with OPR guidance.

Work VMT – Establish baseline VMT and threshold on a per employee basis. “Work” uses include, but are not limited to, office, office parks, warehousing, manufacturing, and business parks.

The recommended thresholds are 85 percent of the existing baseline VMT per land use unit (per employee), as calculated for Mono County for work (office, commercial, manufacturing), uses. This recommendation is consistent with OPR guidance.

Industrial Projects – For industrial uses (i.e., light industrial, industrial) the CEQA guidelines specify that the VMT to be considered when analyzing transportation impacts is passenger vehicle VMT. Heavy-duty truck trips (3+ axles), often the predominant type at industrial facilities, would not come into play as a transportation impact (although they would be considered under noise or air quality). Instead, industrial land uses may have to be analyzed on a case-by-case basis to determine the net passenger vehicle (light-duty) VMT impacts of proposed projects. If employee travel is the predominant source of light duty trips at a facility, this component could be assessed against the equivalent VMT per employee threshold for Work VMT. However, for industrial uses, it is recommended that if the project’s VMT/employee is at or below the base year county-wide average VMT/employee it would be screened.

The recommended threshold is no net increase above the existing baseline VMT per employee, as calculated for Mono County for work (office, commercial, manufacturing), uses. This recommendation generally consistent with OPR guidance which does not proscribe the 85 percent of baseline recommendation for industrial uses.

Mixed Use Projects - For mixed use projects, OPR recommends either analyzing each component of the proposed project separately or focusing on the predominant land use. This recommendation is consistent with OPR guidance.

OTHER NON-RESIDENTIAL PROJECT TYPES

Many types of non-residential land uses function as “converging” facilities (i.e., facilities that the public travels to for goods and services). These types of facilities generally do not generate new trips but serve to redistribute trips that would have occurred regardless. This assumes that the goods and services provided by the facility are available elsewhere in Mono County and that the facility provides “redundant” market coverage for potential demand. This includes retail and commercial uses, health facilities, recreational uses, public facilities/services (e.g., library) and others. To assess the anticipated net VMT change resulting from “adding” these land use types within Mono County an analysis was performed in ArcGIS using the Network Analyzer Tool. An Unconstrained Capacity Location Allocation analysis was performed that yields the net VMT associated with shortest path assignment of the countywide population to the nearest facility for each Block Group in the county. The analysis steps were as follows:

- Imported roadway network into ArcGIS;
- Established a geographic centroid and network connector for each Block Group;
- Established population attributes (ACS 2019 data) for each Block Group centroid in ArcGIS;
- Using web-based mapping tools identified and pinned locations that currently have a “like” retail facility and denote in ArcGIS as a node attribute;
- Using the Network Analyzer Tool – optimally assign all nodes to their nearest “like facility” with and without adding a “new” retail facility. Record total VMT (VMT defined as the sum of assigned Pop x Centerline Miles of Shortest Path to Facility); and,
- Repeat for every Block Group in Mono County.

Table 1 shows the relative VMT totals for each Block Group from adding a new retail facility. As shown, a facility in Block Group 1011 results in a decrease in VMT from 189,657 to 155,378. The green highlighted cells indicate the most efficient Block Group location for reducing travel access distance to a new retail facility. For example, Block Group 1023 benefits from new facilities in many locations but has the best improvement within its own Block Group 1023. Some Block Groups don’t benefit from any of the locations (i.e., the Block Group/s representing the City of Mammoth Lakes).

TABLE 1. VMT CHANGE RESULTING FROM NEW RETAIL BY BLOCK GROUP

Facility Location	Total VMT	Reduced Travel Access Distance to Nearest Facility by Block Group																
		1023	2001	2003	2005	2006	2007	1021	1022	1011	1012	2002	2008	1024	2009	1013	2004	1014
No Facility (Baseline)	189,658																	
Facility In 1011	155,379	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-23.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Facility In 1022	122,052	-32.1	0.0	0.0	0.0	0.0	0.0	-21.5	-36.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Facility In 1024	161,827	-28.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-6.3	0.0	0.0	-28.7	0.0	0.0	0.0	0.0
Facility In 1023	136,239	-53.2	0.0	0.0	0.0	0.0	0.0	0.0	-16.3	0.0	0.0	0.0	0.0	-17.2	0.0	0.0	0.0	0.0
Facility In 1013_1014	175,198	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-14.0	0.0	-4.1
Facility In 1012	169,947	-14.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-17.1	0.0	0.0	-14.7	0.0	0.0	0.0	0.0
Facility In 2001_2009	187,571	0.0	0.0	0.0	0.0	-1.5	-0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1.5	0.0	-0.5	0.0
Facility In 1021	126,394	-27.5	0.0	0.0	0.0	0.0	0.0	-26.1	-31.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

* City of Mammoth Lakes

Retail – Based on this analysis, increasing retail opportunities in unincorporated Mono County will decrease overall VMT by providing intervening opportunities for goods and services that reduce the need for longer trips to Mammoth Lakes. Given the rural context of unincorporated Mono County, the analysis indicates that any new retail facility locating providing duplicate goods and services offered in the City of Mammoth Lakes would result in a net VMT decrease.

The recommended threshold is no net increase above the existing baseline VMT per employee, as calculated for Mono County for work (office, commercial, manufacturing), uses. This recommendation is consistent with OPR guidance.

Medical – It is recommended that medical projects be analyzed in terms of net VMT change in a manner similar to retail projects. As with retail, providing additional opportunities for healthcare may reduce the lengths of trips made for this purpose. By this line of reasoning, most freestanding clinics, medical practices, and nursing homes could be assumed less than significant with respect to VMT impacts. Larger or regional-serving facilities such as hospitals would likely require an environmental document. If office uses are included as part of the hospital project description the analysis should consider both employee VMT by applying the recommended thresholds are 85 percent of the existing baseline VMT per employee and patient care VMT by applying the net change threshold separately. This recommendation is consistent with OPR guidance.

Hotel / Motel Projects – For hotel/motel projects, the recommended threshold would be similar for regional-serving retail projects. Any increase in total VMT (i.e., net positive VMT change) that occurs as a result of the project would trigger a VMT impact. Determination of whether a given hotel/motel project is locally or regionally serving would be determined by the County on a case-by-case basis. This recommendation is consistent with OPR guidance.

Recreational Projects – The recommended threshold for recreational projects would be similar for regional-serving retail projects. Any increase in total VMT (i.e., net positive VMT change) that occurs as a result of the project would trigger a VMT impact. Determination of whether a given recreation project is locally or regionally serving would be determined by the County on a case-by-case basis. This recommendation is consistent with OPR guidance.

OTHER PROJECT TYPES

Infrastructure Projects - The OPR recommended threshold for vehicle capacity increasing projects is any increase in total VMT that occurs as a result of the project. The OPR technical advisory lists many transportation infrastructure project types as being VMT neutral (see Screening Procedures).

Land Use Plans - The recommended methodology for conducting VMT assessments for land use plans is to compare the existing VMT per capita and/or VMT per employee with the expected horizon year VMT per capita and/or VMT per employee of the land use plan. If there is a net increase in the VMT metric under horizon year conditions, then the project will have a significant impact. This recommendation is consistent with OPR guidance.

SCREENING PROCEDURES

Screening procedures play an important part in streamlining project analysis. First, projects may be presumed to have less than significant VMT impacts due to size, proximity to high quality transit, and housing affordability. Second, projects may be screened according to location. Projects located in areas that have been shown to generate VMT below the selected threshold of significance may be presumed to have less than significant impacts and no further analysis required.

SMALL PROJECTS

OPR advises that projects generating fewer than 110 trips per day could be presumed to have less than significant VMT impacts. However, given that rural context of Mono County, the small project screen daily trip generation is recommended to be 237 daily trips. This is consistent with the Project Size VMT screens in practice as adopted by Sacramento County and other jurisdictions in the Sacramento Region. Given that the OPR guidance is generally more applicable to urbanized counties, a 237 daily trip project size screen is considered reasonable for the relatively low-population and rural context of Mono County. Note that the County reserves the authority to require a VMT analysis for discretionary land use projects that fall below the proposed project size screen if the project’s VMT characteristics warrant concern.

Table 2 shows the maximum project size that would correspond to this threshold based on average ITE trip generation rates for selected land uses.

TABLE 2 PROJECT SIZE THRESHOLDS FOR VMT SCREENING
(GENERATION OF 237 OR FEWER DAILY TRIPS)

LAND USE	ITE CODE	SIZE THRESHOLD	DAILY TRIP GENERATION ¹
SINGLE FAMILY RESIDENTIAL	210	25 units	230
MULTIFAMILY RESIDENTIAL - LOW RISE	220	32 units	234
MULTIFAMILY RESIDENTIAL - MID RISE	221	43 units	234
MULTIFAMILY RESIDENTIAL - HIGH RISE	222	53 units	236
MID-RISE RESIDENTIAL WITH 1ST FLOOR COMMERCIAL	231	68 units	234
SMALL OFFICE BUILDING	712	14,650 square feet	237
SINGLE TENANT OFFICE BLDG.	715	21,000 square feet	237

Source: ITE Trip Generation 10th Edition (<https://itetripngen.org/>)

¹ ITE Trip Generation 11th Edition now in circulation. Updated rates may slightly differ than those used.

LOW INCOME HOUSING

As one of many strategies to address California’s housing crisis, OPR advises that **residential projects consisting of 100 percent affordable units** may be presumed to have less than significant VMT impacts. This recommendation allows for residential projects that include a mix of market-rate housing units and non-market-rate housing units to only perform the project size screen and VMT analysis on only the proportion of units that are market-based. For example, if the project is 100 units with 10 affordable housing units, transportation VMT analysis would not be necessary for the 10 affordable units but would be necessary for the remaining 90 units (unless they meet one of the other screening criteria). For purposes of applying the small project screening criteria, the applicant would only include the trip generation for the non-affordable housing portion of the project (since the affordable housing portion is screened out).

LOCAL SERVING RETAIL AND QUASI PUBLIC FACILITIES

The OPR technical advisory gives 50,000 square feet for an individual retail establishment as a general guideline to distinguishing local from regional serving retail. Projects consisting of multiple spaces totaling more than 50,000 square feet might also be considered local serving retail if no single establishment is larger. For example, neighborhood centers, convenience oriented centers of up to 125,000 square feet leasable area and typically anchored by a supermarket could be considered local-serving.

For Mono County, a retail project, recreation project, medical facility, or quasi-public land use (i.e., converging facility) is assumed to be local-serving if it has a gross floor area no more than 200,000 square feet. Additionally, a public facility is considered locally serving if it serves the surrounding community or that is a passive use (such as communication and utility buildings, water sanitation, and waste management). A retail, recreation, medical, or quasi-public facility may also be defined as locally-serving if a market study demonstrates that it is based on the size of its market area. Adding retail square footage (even if it is less than the gross floor area listed above) to an existing “regional” retail shopping area should not be screened out.

A listing of land use types including public and quasi-public facilities are listed in **Table 3**.

Mixed Use Project Screening Considerations: The project’s individual land uses should be compared to the screening criteria above. It is possible for some of the mixed-use project’s land uses to be screened out and some to require further analysis. For purposes of applying the small project screening criteria, the applicant would only include the trip generation for portions of the project that are not screened out based on other screening criteria. For example, if a project includes residential and retail, and the retail component was screened out because it is locally serving; only the trip generation of the residential portion would be used to determine if the project meets the definition of a small project.

Redevelopment Project Screening Considerations: The project is a redevelopment project that demonstrates that the proposed project's total project VMT is less than the existing land use's total VMT. Exception: If a project replaces affordable housing (either deed restricted or other types of affordable housing) with a smaller number of moderate-income or high-income residential units, the project is not screened out and must analyze VMT impacts.

PROXIMITY TO TRANSIT

Section 15064.3 of the CEQA Guidelines specifies that residential or office projects within one-half mile of an existing major transit station or stop along an existing high-quality transit corridor can be presumed to have a less than significant transportation impact. According to OPR guidance and Public Resources Code § 21064.3, major transit stops are defined as a site containing an existing rail transit station or the intersection of at least two bus routes with a combined frequency of service interval of 15 minutes or less during the morning and afternoon peak commute periods. High-quality transit corridors are defined as having fixed route bus service with service intervals no longer than 15 minutes during the peak commute hours.

Transit Priority Areas and High-Quality Transit Corridors No areas in the unincorporate areas of Mono County currently have the required bus headways or rail stations to qualify as transit priority areas. Provided they meet all other requirements, projects with the minimum residential densities within these areas can qualify as "transit priority projects" as defined in Public Resources Code Section 21155(b) that would be eligible for streamlined environmental review under CEQA. At such time as future transit enhancements increase bus frequencies sufficiently to meet the definition of "major transit stop" or "high-quality transit corridor" and requisite, additional programmatic environmental review has been completed, areas within the unincorporated areas of Mono County can become eligible for consideration as planning and transit priority areas.



TABLE 3 LAND USE DESIGNATIONS FOR VMT SCREENING AND ANALYSIS

Land Use Designations for VMT Analysis
Residential (subject to the project size and VMT/capita screens)
Estate Residential (ER)
Low Density Residential (LD/LDR)
Low Density Cluster (LDC)
Medium Density Residential (MD/MDR)
High Density Residential (HDR)
Residential Mixed-Use (RMU) – residential prominent use
Residential Mobile Home (RMH)
Retirement/age-restricted housing
Residential care home/facility
Office/Business Professional Employment (subject to the project size and VMT/employee screens)
Business and Profession Office (BP)
Office Profession Mixed Use (OPMU) - office predominant use
Office Industrial Mixed Use (OIMU)
Hospital
Industrial Employment (subject to VMT/employee screen)
Light Industrial (LI)
Light Industrial Business Park (LIBP)
Industrial Park (MP)
Light Industrial/Manufacturing (M-1)
Heavy Industrial/Manufacturing (M-2)
Retail / Recreation / Quasi-Public Facilities (Converging Demand Facilities) – subject to size and net VMT change screen
General Commercial (GC)
Commercial Mixed-Use (CMU) – commercial prominent use
Village Commercial/Center (VC)
Village Center Mixed Use
Local Town Center (LTC)
Regional Town Center (RTC)
Hotels and motels
Outdoor commercial recreation
Entertainment venues
Golf course
Hospital / Medical Campus etc.
Public K-12 schools (elementary school, middle school, and high school)
Day care center
Library
Post Office



Land Use Designations for VMT Analysis
Public Facilities – Local Serving (automatically screened)
Neighborhood park
Open Space
Park
Police and Fire stations
Utility substations
Water sanitation and waste management facilities
Regional Public Facilities – May Not Be Local Serving – Case by Case Assessment
Airport
University/college
Community college
Private schools (elementary school, middle school, and high school)
Religious institutions
Clubs, lodges, and private meeting halls
Theaters and Auditoriums
Museum
Regional park

INFRASTRUCTURE PROJECTS

Infrastructure projects that **would not likely lead to a substantial or measurable increase in vehicle travel**, and therefore generally should not require an induced travel analysis, include³:

- Rehabilitation, maintenance, replacement, safety, and repair projects including ITS field elements such as cameras, message signs, detection, or signals; tunnels; transit systems; and assets that serve bicycle and pedestrian facilities and that do not add additional motor vehicle capacity
- Roadside safety devices or hardware installation such as median barriers and guardrails
- Roadway shoulder enhancements to provide "refuge area," dedicated space for use only by transit vehicles, to provide bicycle access, or to otherwise improve safety, but which will not be used as automobile vehicle travel lanes
- Addition of an auxiliary lane of less than one mile in length
- Intersection channelization (installation, removal, or reconfiguration of traffic lanes that are not for through traffic, such as turn pockets, turn lanes, or emergency breakdown lanes)
- Addition of roadway capacity on local or collector streets provided the project also substantially improves conditions for pedestrians, cyclists, and, if applicable, transit
- Conversion of existing general-purpose lanes (including ramps) to managed lanes or transit lanes, or changing lane management in a manner that would not substantially increase vehicle travel
- Addition of a new lane that is permanently restricted to use only by transit vehicles
- Reduction in number of through lanes
- Grade separation to separate vehicles from rail, transit, pedestrians or bicycles, or to replace a lane in order to separate preferential vehicles (e.g., HOV, HOT, or trucks) from general vehicles
- Installation, removal, or reconfiguration of traffic control devices, including Transit Signal Priority (TSP) features
- Installation of traffic metering systems, detection systems, cameras, changeable message signs and other electronics designed to optimize vehicle, bicycle, or pedestrian flow
- Timing of signals to optimize vehicle, bicycle, or pedestrian flow
- Installation of roundabouts or traffic circles
- Installation or reconfiguration of traffic calming devices
- Adoption of or increase in tolls
- Addition of tolled lanes, where tolls are sufficient to mitigate VMT increase

³ Final Technical Advisory on Evaluating Transportation Impacts in CEQA (Office of Planning and Research, December 2018)

- Initiation of new transit service
- Conversion of streets from one-way to two-way operation with no net increase in number of traffic lanes
- Removal or relocation of off-street or on-street parking spaces
- Adoption or modification of on-street parking or loading restrictions (including meters, time limits, accessible spaces, and preferential/reserved parking permit programs)
- Addition of traffic wayfinding signage
- Addition of new or enhanced bike or pedestrian facilities on existing streets/highways or within existing public rights-of-way
- Addition of Class I bike paths, trails, multi-use paths, or other off-road facilities
- Installation of publicly available alternative fuel/charging infrastructure
- Addition of passing lanes, truck climbing lanes, or truck brake-check lanes in rural areas

PROJECT LOCATION SCREENING

The OPR technical guidance discusses screening of residential and office projects based on location. Residential and office projects that locate in areas with low VMT, and that incorporate similar features will also tend to generate similarly low VMT. Maps showing areas of Mono County that exhibit “low” VMT characteristics can be used to screen residential and office projects from needing to prepare a CEQA VMT analysis.

The base year 2010 California Statewide Travel Demand Model (CSTDM) was utilized to estimate baseline VMT for Mono County. The steps taken using the CSTDM to estimate trip-based “work-related” and “residential-related” baseline VMT for Mono County was based on following two baseline averages: 1) Countywide (including Mammoth Lakes); and, 2) Countywide less Mammoth Lakes. These are described below.

Selection of which baseline average best reflects the degree of geographic screening allowed for development is left to the County’s discretion.

Summation Steps

1. Using CSTDM output from: <https://dot.ca.gov/programs/transportation-planning/multi-modal-system-planning/statewide-modeling/sb-743-vmt-impact-assessment> tally the row sum (production zone) of daily VMT for home-based work (HBW), home-based shop (HBS) home-based other (HBO), home-based school (HBSC) trip purposes.
2. Calculate Home-based VMT per capita by TAZ as the row sum (production zone) of VMT divided by population of selected TAZs.

3. Using CSTDM output from: <https://dot.ca.gov/programs/transportation-planning/multi-modal-system-planning/statewide-modeling/sb-743-vmt-impact-assessment> tally the row sum (production zone) of daily VMT for the home-based work (HBW) trip purpose.
4. Calculate Home-based VMT per capita by TAZ as the row sum (attraction zone) of VMT divided by employees of selected TAZs.

The above steps were performed for two geographic areas: 1) Countywide (including the City of Mammoth Lakes); and, 2) Countywide less City of Mammoth Lakes.

AVERAGE VMT RATES PER CAPITA

Average daily VMT rates per capita calculated for the two geographies and using the methodology described above are shown below in **Table 4**.

TABLE 4. HOME-BASED VMT PER CAPITA – DAILY AVERAGE RATES BY GEOGRAPHY

GEOGRAPHY	AVG. DAILY VMT/CAPITA
COUNTY WTH MAMMOTH LAKE LAKES	17.6
COUNTY WITHOUT MAMMATH LAKES	29.1

AVERAGE VMT RATES PER EMPLOYEE

Average daily VMT rates per employee calculated for the three geographies and previously described methodology are shown provided in **Table 8**.

TABLE 8. HOME-BASED WORK VMT PER EMPLOYEE- AVERAGE DAILY RATES BY GEOGRAPHY

GEOGRAPHY	AVG. DAILY VMT/EMPLOYEE
COUNTY WTH MAMMOTH LAKE LAKES	9.73
COUNTY WITHOUT MAMMATH LAKES	11.95

Maps showing the VMT efficiency characteristics of each Block Group based on the Countywide with Mammoth Lakes VMT/capita and VMT/employee baseline averages is presented as **Figure 3**. Areas exhibiting VMT/capita or VMT/employee rates 85% of the county average are denoted as “green”. Residential or non-residential projects located in “green” zones would be screened from performing a VMT analysis. As shown, most areas (i.e., Block Groups) would not be screened out based on location. Proposed developments in these areas would be required to perform a VMT analysis with most likely resulting in a significant impact. Conversely, maps showing the VMT efficiency characteristics of each Block Group based on the Countywide less Mammoth Lakes are shown in **Figure 4** and **Figure 5**. As anticipated, greater opportunities for location-based screening (i.e., exhibit up to 85%) would be afforded to the County using the less Mammoth Lakes baseline average.

FIGURE 3 VEHICLE MILES TRAVELED PER CAPITA BY TAZ: COUNTYWIDE AVERAGE

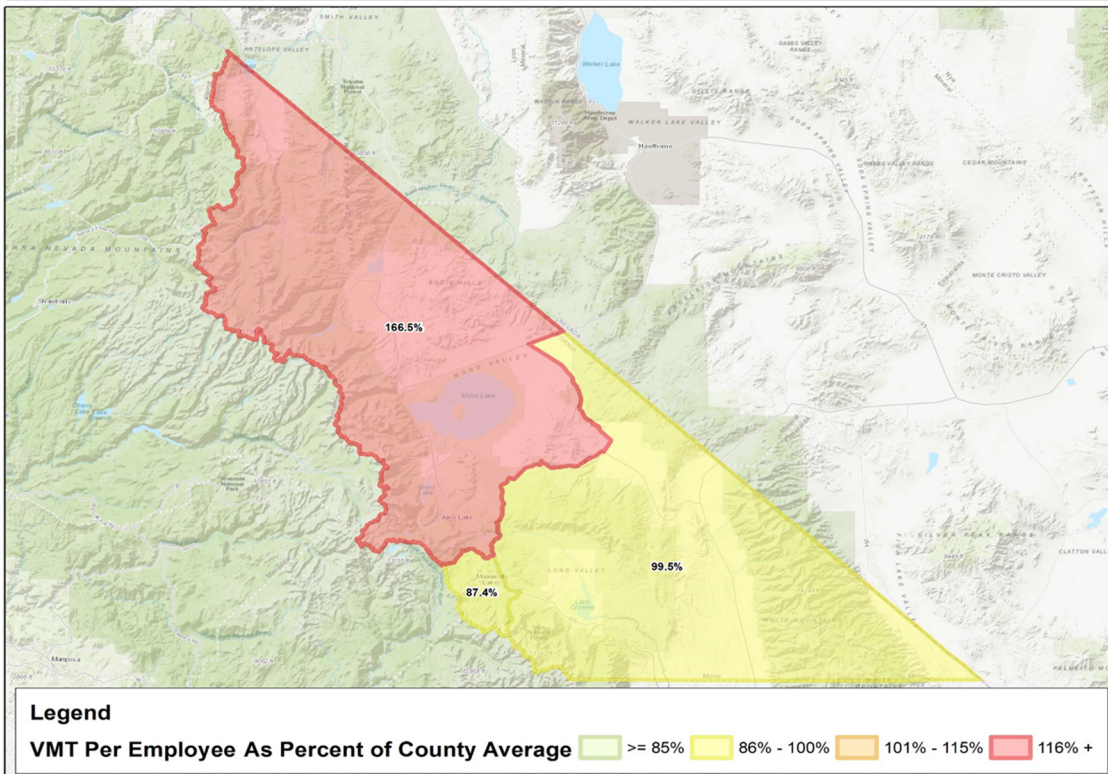
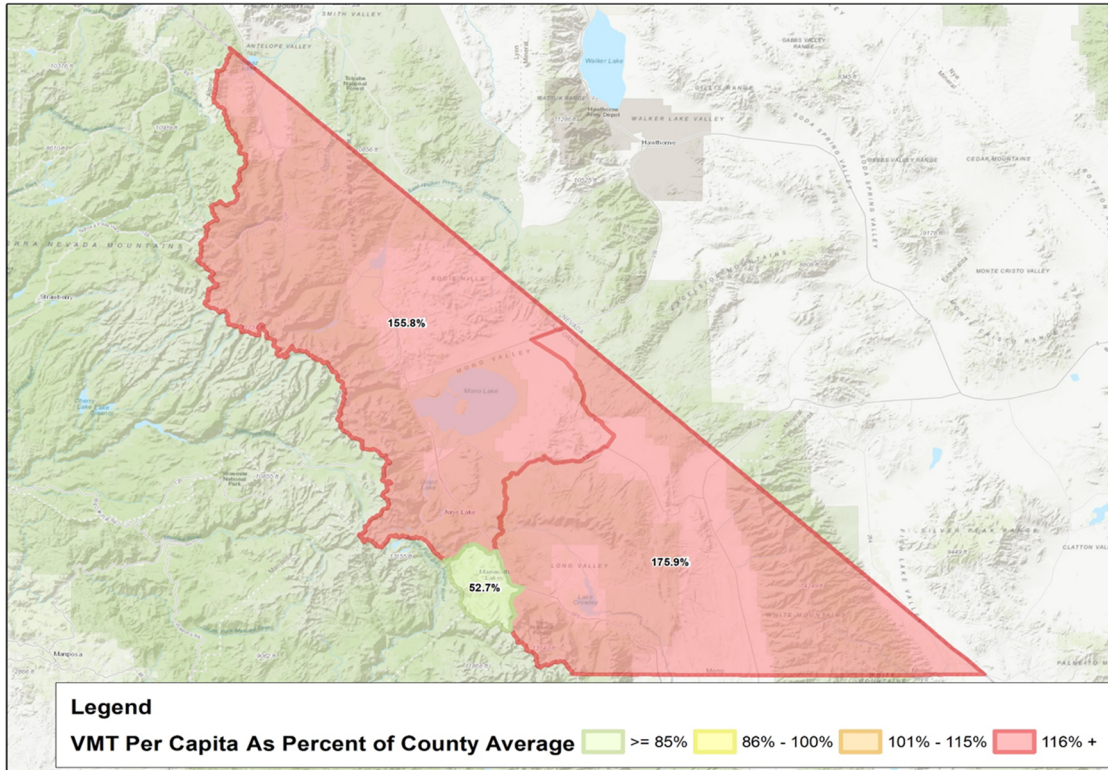
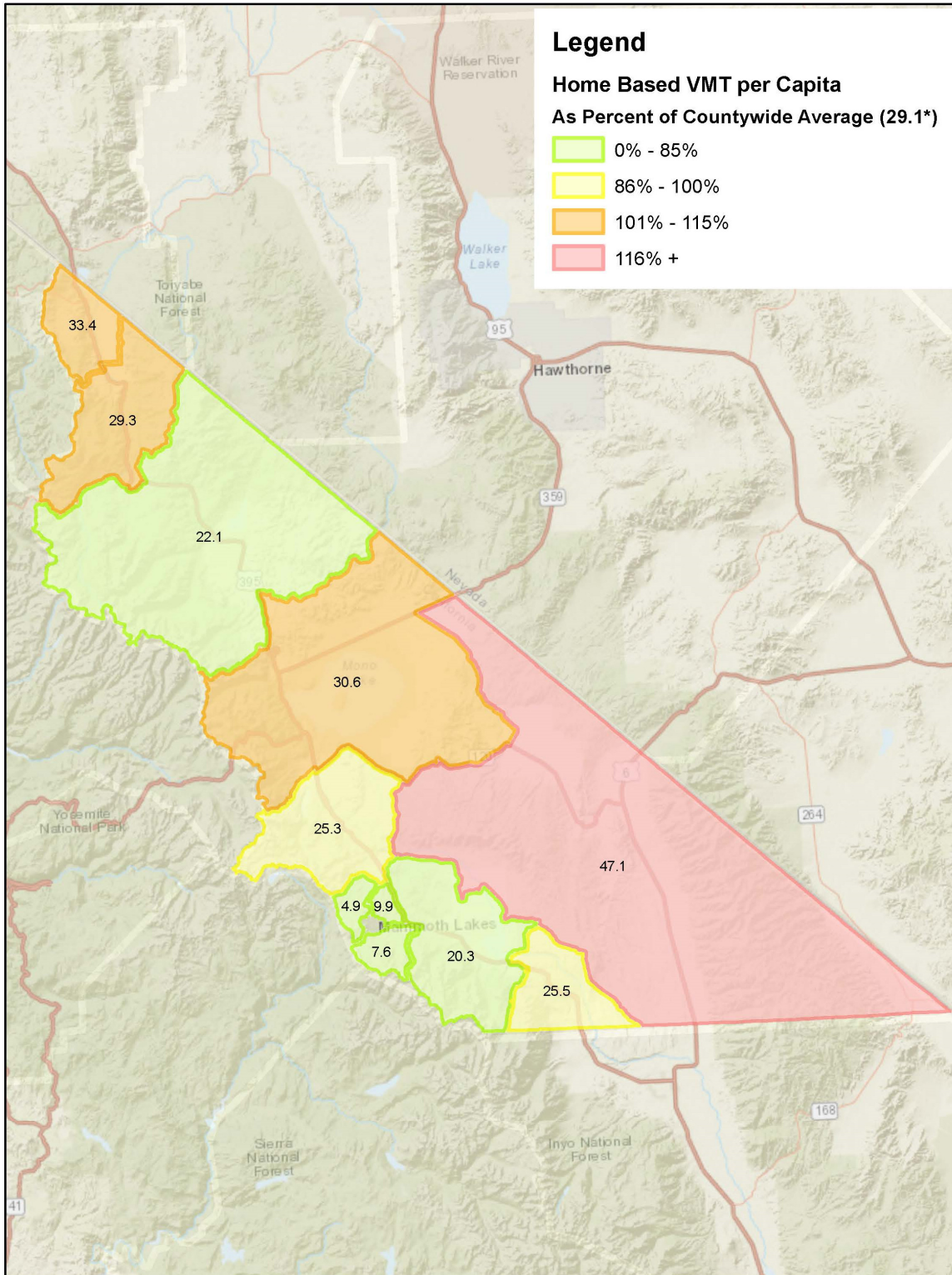
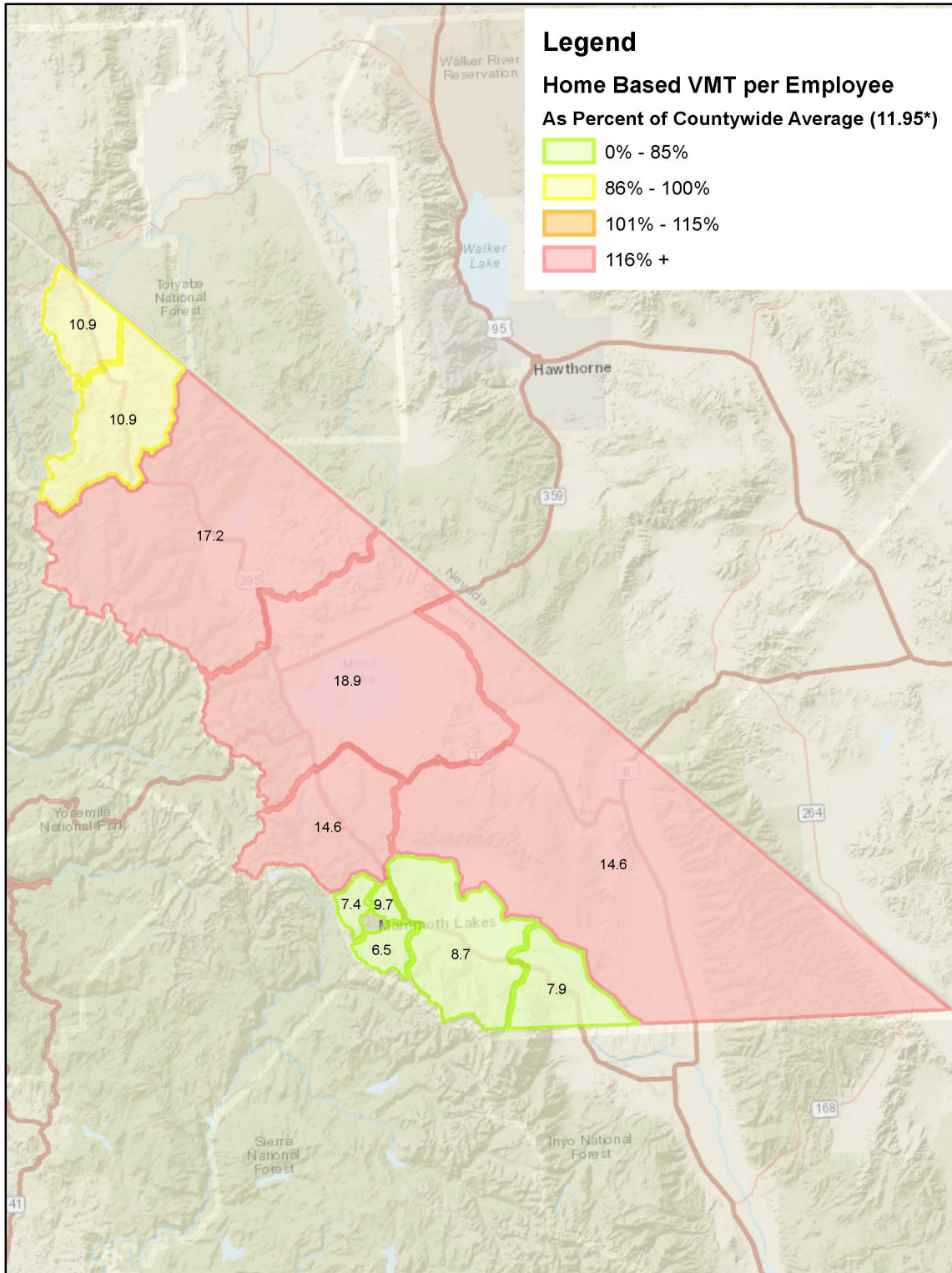


FIGURE 4 VEHICLE MILES TRAVELED PER CAPITA BY TAZ: COUNTYWIDE AVERAGE



Note * Countywide Average Excludes CSTDM TAZ 3023 (Mammoth Lakes)

FIGURE 5 VEHICLE MILES TRAVELED PER EMPLOYEE BY TAZ: COUNTYWIDE AVERAGE



Note * Countywide Average Excludes CSTDM TAZ 3023 (Mammoth Lakes)

MONO COUNTY RECOMMENDED VMT THRESHOLDS AND SCREENING CRITERIA

The recommended VMT screening criteria for Mono County are listed in **Table 9**. The City’s proposed VMT thresholds are listed in **Table 10**.

Table 9 Screening Criteria for CEQA Transportation Analysis of Development Projects	
Category	Screening Criteria
Located in a VMT Efficient Area (see green areas in Figures 4 and 5)	<ul style="list-style-type: none"> Residential project located in an area where VMT/Capita is 15% or more below the base year Countywide Average less Mammoth Lakes Office/Business and Industrial/Warehouse¹ projects located in an area where VMT/Employee is 15% or more below the base year Countywide Average less Mammoth Lakes Industrial project located in an area VMT/Employee is at or below the base year Countywide average less Mammoth Lakes¹
Small Projects	<ul style="list-style-type: none"> Generates less than 237 daily unadjusted trips ends
Proximity to Transit	<ul style="list-style-type: none"> Located within ½ a mile of an existing or planned major transit stop or an existing stop along a high-quality transit corridor^{2,3}
Local-Serving Retail	<ul style="list-style-type: none"> A qualifying local-serving retail use: < 200,000 square feet A retail project may also be defined as local-serving if a market study demonstrates that it is based on the size of its market area.
Affordable Housing	<ul style="list-style-type: none"> 100% affordable units based on County criteria
Mixed Use Project	<ul style="list-style-type: none"> Project’s individual land uses should be compared to the screening criteria above (individually calculated).
Change of Use or Redevelopment Project	<ul style="list-style-type: none"> Proposed project’s total project VMT is less than the existing land use’s total VMT
<p>¹ Heavy-duty truck VMT would not be counted against Industrial/Warehouse projects, only employee-oriented commuter VMT.</p> <p>² Situations where the project footprint is partially within the ½ buffer will be addressed by the County on case-by-case, project-by-project basis.</p> <p>³ Major transit stop means a rail transit station, or the intersection of two or more major bus routes with a frequency of service interval of 15 minutes or less during the morning and afternoon peak commute periods. A high-quality transit corridor means a corridor with fixed route bus service with service intervals no longer than 15 minutes during peak commute hours”).</p>	

Table 10	
VMT Thresholds of Significance for Development Projects	
Land Use Type	Threshold for Determination of a Significant VMT Impact¹
Residential	15% below Baseline Countywide Average of VMT/Capita Less Mammoth Lakes VMT/Capita: 29.1 .85 = 24.8 VMT/Capita
Office/Business Professional Employment	15% below Baseline Countywide Average of VMT/Employee Less Mammoth Lakes VMT/Employee: 11.95 x .85 = 10.2 VMT/Emp
Industrial/Warehouse/Manufacturing Employment ²	VMT/Employee is at or below the base year countywide average less Mammoth Lakes = 11.95 VMT/Employee
Regional Retail	No net increase in total Countywide VMT (net VMT change)
Regional Hotel/Motel	No net increase in total Countywide VMT (net VMT change)
Regional Recreational	No net increase in total Countywide VMT (net VMT change)
Regional Medical/Hospital	No net increase in total Countywide VMT (net VMT change)
Regional Public Facilities	Does not contain regional public uses
Mixed Use	Analyze each land use individually per above categories and evaluate independently
Redevelopment	Apply the relevant threshold based on proposed land use
Notes:	
<ol style="list-style-type: none"> 1. Projects that exceed these thresholds would have a significant impact under CEQA. 2. Heavy-duty truck VMT would not be counted against Industrial/Warehouse projects, only employee-oriented commuter VMT. 	

VMT ANALYSIS AND MITIGATION

VMT ANALYSIS

Projects that don't meet any of the proposed screening criteria and are located in a non-efficient VMT screening area or those that would significantly alter existing or planned land uses will require project level VMT analysis. When a VMT analysis is required, projects may be analyzed by inputting the project land uses into a companion Mono County VMT Sketch Planning Tool developed as part of this study. The VMT Sketch Planning Tool is informed by over 50+ independent select zone analyses using the Kern COG travel demand model to determine the VMT behavior of land uses in remote areas within a predefined distance from the nearest developed area. The VMT Sketch Planning Tool is a resource to County staff to aid in this process.

VMT MITIGATION

The California Air Pollution Control Officers Association (CAPCOA) and published the following two reports on the effectiveness of various VMT mitigation strategies:

- California Air Pollution Control Officers Association. Quantifying Greenhouse Gas Mitigation Measures, August 2010.
- California Air Pollution Control Officers Association. Handbook for Analyzing Greenhouse Gas Emission Reductions, Assessing Climate Vulnerabilities, and Advancing Health and Equity. Final Draft, December 2021.

Table 11 summarizes the recommended measures and their documented range of effectiveness from the 2010 report. **Figure 6** shows the CAPCOA Transportation Strategies Organization chart.

Although the effect of multiple mitigation strategies is additive, CAPCOA establishes overall caps on maximum effectiveness when more than one mitigation strategy is applied. Consequently, for some very high VMT locations (greater than 125% shown as red on the VMT maps), project VMT impacts could potentially be unmitigable if located within suburban and/or greenfield settings.

SAMPLE MITIGATION CALCULATIONS

Table 12 provides generic/hypothetical examples of VMT mitigation calculations. As shown, two of the four example projects are not mitigatable with the candidate strategies and would result in a significant and unavoidable impact under CEQA. The examples illustrate the challenges of mitigating VMT at the project site level. This can have the intended effect for applicants to modify their projects by size, type or location to generate less VMT and align with state objectives for greenhouse gas reduction, land use efficiency, energy efficiency, and less overall reliance on the automobile.

Various sample calculations based on the 2010 CAPCOA guidance is provided in **Appendix A**.

While the impact findings are congruent between the two metrics (LOS and VMT), the real difference lies with the choice of mitigation for the development determined to have impacts. Whereas LOS impacts promote site-specific infrastructure treatments to reduce congestion, VMT impacts would focus on programmatic strategies that would reduce employee or resident VMT. These are described in more detail below.

MITIGATION FEE BANK PROGRAMS

VMT mitigation banks or exchanges would provide an alternative to mitigating VMT impacts at the project site level. With a mitigation bank, developers would pay a fee in lieu of specific on-site mitigation measures. The combined fees would then be used to pay for mitigation projects across the county. With a mitigation exchange, developers would select from a pre-approved list of mitigation projects throughout the County.

Any such mitigation fee program or exchange would need to support its mitigation estimates with rigorous analysis and would be subject to the legal requirements of CEQA (i.e., CEQA mitigation monitoring requirements) and the California Mitigation Fee Act. As such, this option would not be a quick or easy undertaking. However, if the County finds over the first few years of adopting VMT thresholds that desirable projects are consistently difficult to mitigate, it may wish to pursue this option. This could be done in conjunction with the next general plan or transportation impact fee update.

TABLE 11. 2010 CAPCOA MITIGATION STRATEGIES

STRATEGY	DESCRIPTION	REPORTED RANGE OF EFFECTIVENESS	NOTES
LAND USE MEASURES			
INCREASE DENSITY	This measure involves increasing the density of the proposed project.	0.8-30%	Project density will be somewhat determined by zoning. Also, increased project densities may result in LOS or other adverse transportation or other environmental effects during local transportation analysis and/or CEQA analysis.
INCREASE DIVERSITY OF URBAN AND SUBURBAN DEVELOPMENTS (MIXED USE)	Involves including more than a single land use(s) in the proposed project.	9-30%	
INTEGRATE AFFORDABLE AND BELOW MARKET RATE HOUSING	While housing developments that are 100 percent affordable may be presumed less than significant, this method provides credit for partially affordable developments.	0.04-1.2%	Literature supports only a modest VMT reduction for partially affordable developments.
IMPROVE DESIGN OF DEVELOPMENT (INCREASING NETWORK CONNECTIVITY)	This measure is only appropriate for larger developments and should be implemented in conjunction with complete sidewalk coverage, pedestrian crossings, street trees and other design elements that support a pedestrian-oriented environment	3-21%	Based on intersections per square mile.
NEIGHBORHOOD/SITE ENHANCEMENTS			

TABLE 11. 2010 CAPCOA MITIGATION STRATEGIES

STRATEGY	DESCRIPTION	REPORTED RANGE OF EFFECTIVENESS	NOTES
PEDESTRIAN NETWORK IMPROVEMENTS	Provide a pedestrian access network that internally links all uses and connects to all existing or planned external streets and pedestrian facilities contiguous with the project site, minimize barriers to pedestrian access and interconnectivity, eliminate physical barriers such as walls, landscaping, and slopes that impede pedestrian circulation.	1-2%	Would need to develop set of standards for pedestrian connections that go "above and beyond" existing requirements.
PROVIDE TRAFFIC CALMING MEASURES	Project design will include pedestrian/bicycle safety and traffic calming measures in excess of jurisdiction requirements.	0.25-1%	Depends on percent of project intersections and streets where improvements are provided.
PROVIDE BIKE PARKING IN NON-RESIDENTIAL PROJECTS	A non-residential project will provide short-term and long-term bicycle parking facilities to meet peak season maximum demand.	0.63%	Not recommended as a stand-alone strategy in the CAPCOA report but other literature cites a modest 0.625% reduction.
PARKING POLICY/PRICING			
LIMIT PARKING SUPPLY	The project will change parking requirements and types of supply within the project site to encourage "smart growth" development and alternative transportation choices by project residents and employees.	5-12.5%	May conflict with existing parking requirements.
UNBUNDLE PARKING COSTS	This project will unbundle parking costs from property costs. Unbundling separates parking from property costs, requiring those who wish to purchase parking spaces to do so at an additional cost from the property cost.	2.6-13%	Unbundle costs for parking from building rent. Mono County market may not support this measure.

TABLE 11. 2010 CAPCOA MITIGATION STRATEGIES

STRATEGY	DESCRIPTION	REPORTED RANGE OF EFFECTIVENESS	NOTES
VOLUNTARY PARTICIPATION IN COMMUTE TRIP REDUCTION PROGRAM	Sites participating in a commute trip reduction program apply strategies such as preferential carpool parking and subsidized transit passes.	1-6.2%	

Source: California Air Pollution Control Officers Association. Quantifying Greenhouse Gas Mitigation Measures, August 2010.

FIGURE 6. CAPCOA – TRANSPORTATION STRATEGIES ORGANIZATION

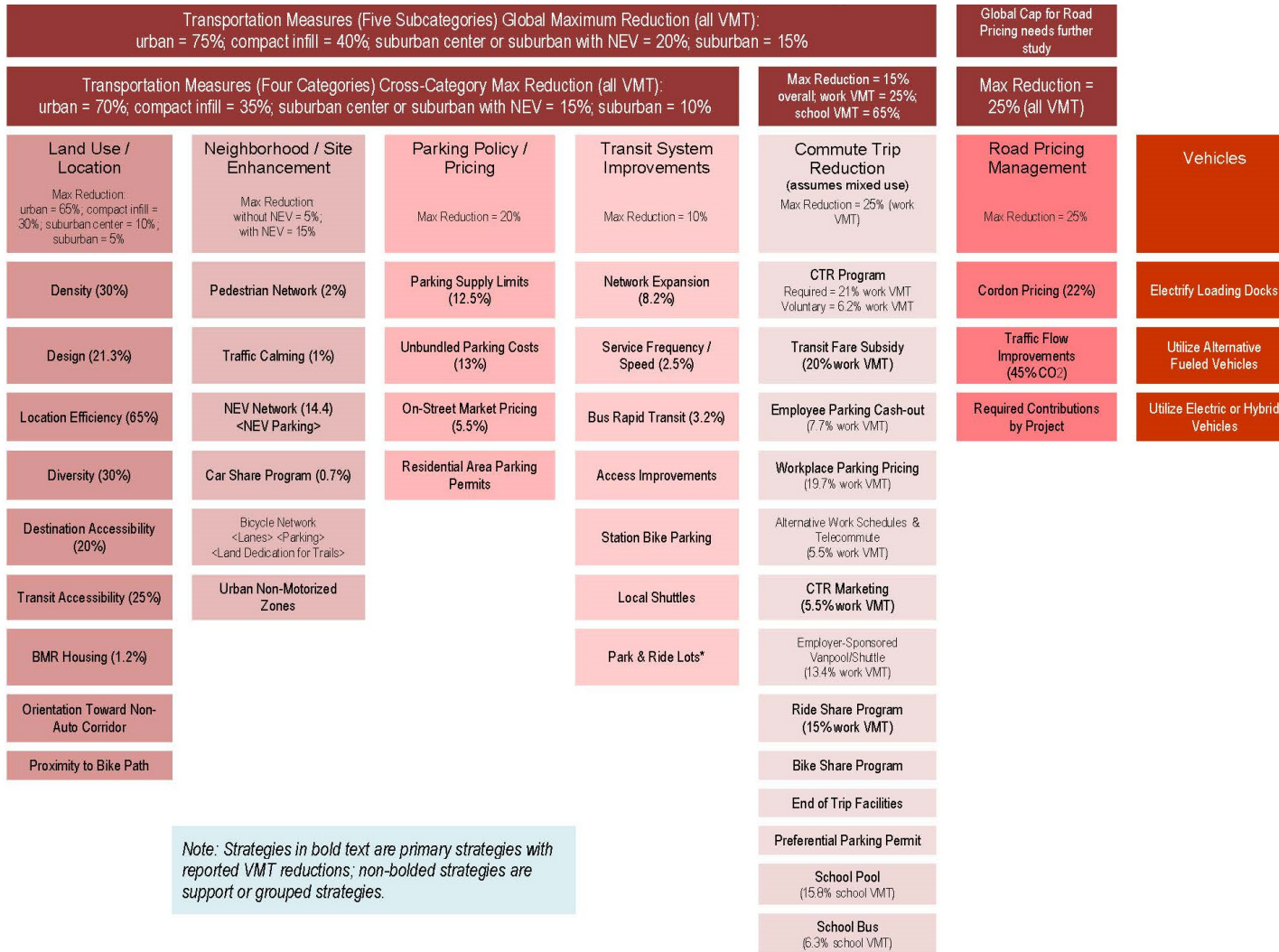


TABLE 12. SAMPLE MITIGATION CALCULATIONS (BASELINE METRIC AND THEREHSOLD VALUES ARE HYPOTHETICAL)

PROJECT (SEE BELOW FOR DESCRIPTION):	A	B	C	D
BASELINE VMT PER UNIT (HYPOTHETICAL)	44.5	86.9	71.8	47.7
THRESHOLD (HYPOTHETICAL)	44.0	64.8	61.6	44.0
VMT REDUCTIONS (PERCENT):				
INCORPORATE AFFORDABLE HOUSING				0.083
IMPROVE NEIGHBORHOOD CONNECTIVITY			0.013	
PEDESTRIAN NETWORK IMPROVEMENTS	0.020	0.006	0.020	
PROVIDE TRAFFIC CALMING MEASURES			0.008	0.010
PROVIDE BIKE PARKING		0.006		
UNBUNDLED PARKING COSTS¹		0.136		
VOLUNTARY TRIP REDUCTION PROGRAM²		0.054		
TOTAL VMT REDUCTION³	0.02	0.20 (0.15)	0.04	0.09
VMT AFTER MITIGATION	43.61	69.30	68.87	43.26
MITIGATED IMPACT?	Yes	No	No	Yes

Projects: A) Multifamily Residential; B) Office Building, C) 100 Unit Single Family Residential Project; D) 200 Unit Apartment Complex

Notes:

- a) Assumes \$200 monthly parking charge and \$6,000 annual ownership cost
- b) Assumes suburban center effectiveness rate and 100% eligibility
- c) CAPCOA report recommends capping total reductions at 15% for suburban locations

REFERENCES

Office of Planning and Research. Technical Advisory on Evaluating Transportation Impacts in CEQA, December 2018.

California Air Pollution Control Officers Association. Quantifying Greenhouse Gas Mitigation Measures, August 2010.

California Air Pollution Control Officers Association. Handbook for Analyzing Greenhouse Gas Emission Reductions, Assessing Climate Vulnerabilities, and Advancing Health and Equity. Final Draft, December 2021.

California Department of Transportation. Vehicle Miles Traveled-Focused Transportation Impact Study Guide, May 2020.

California Department of Transportation. Transportation Analysis under CEQA. First Edition, September 2020.

California Department of Transportation. Transportation Analysis Framework. First Edition, September 2020.



APPENDIX A

VMT MITIGATION CALCULATION METHODS

QUANTIFYING GREENHOUSE GAS MITIGATION

MEASURES, 2010 CAPCOA

This appendix presents calculation methods for the VMT mitigation strategies proposed for use in Mono County. The calculation methods may be implanted in standardized spreadsheet templates.

LAND USE MEASURES

INCREASE DENSITY

Inputs: Number of housing units or jobs per acre for development site

Calculation: Percent VMT reduction (capped at 30 percent) = A*B

where A is the percent increase in jobs or housing units per acre for the site and B is the elasticity of VMT with respect to density.

A is calculated as

(Housing units per acre-7.6)/7.6 or

(Jobs per acre-20/20)

The CAPCOA report recommends that A be capped at 500 percent and the overall VMT reduction be capped at 30 percent. The factor for B recommended by CAPCOA is 0.07.

INCREASE DIVERSITY (ADD MIXED USE TO PROJECT)

Inputs: Percentage of each land use type in the project (building floor area)

Calculation: Percent VMT reduction = Land Use Change * B where:

$$\text{Land Use Index (LUI)} = \frac{-a}{\ln(6)}$$

$$a = \sum_{i=1}^6 a_i \ln(a_i)$$

$$\text{Land Use Change} = \frac{\text{LUI} - 0.15}{0.15}$$

a_i = building floor area of land use/total square feet of area considered

a_1 = single family residential

a_2 = multifamily residential

a_3 = commercial

a_4 = industrial

a_5 = institutional

a_6 = park

If land use is not present, set a_i equal to 0.01

B is the elasticity of VMT with respect to land use index (LUI) and 0.09 is the recommended value.

Note that the OPR guidance recommends analyzing the residential and employment land uses of a mixed-use project separately. However, this method could be applied to reduce the VMT of each use in cases where mitigation is required.

INTEGRATE AFFORDABLE HOUSING

While housing developments that are 100 percent affordable may be presumed less than significant with respect to VMT, this method provides credit for partially affordable developments.

Inputs: Percent of residential units that are deed-restricted for extremely low income (ELI), very low income (VLI), and low-income households (LI).

Method: Percent VMT Reduction = (Percent ELI Units) (32.5) + (%VLI Units)(25.2) + (% LI Units)(10.2)

IMPROVE DESIGN OF DEVELOPMENT (INCREASE NETWORK CONNECTIVITY)

Inputs: Number of intersections per square mile

Method: Percent VMT Reduction = Intersections *B

Where Intersections = Percent increase in intersections versus a typical suburban development

$$= (\text{Project Intersections per Square Mile}-36)/36$$

B=elasticity of VMT with respect to intersections (0.12 is recommended value from literature).

This measure is only appropriate for larger developments and should be implemented in conjunction with complete sidewalk coverage, pedestrian crossings, street trees and other design elements that support a pedestrian-oriented environment. Note that the value of the Intersections factor should be capped at 500 percent.

NEIGHBORHOOD AND SITE ENHANCEMENTS

PEDESTRIAN NETWORK IMPROVEMENTS

Inputs: Information about pedestrian access and connectivity within the project site and connecting to off-site destinations.

Method: The VMT reduction is applied according to the table below.

ESTIMATED VMT REDUCTION	EXTENT OF PEDESTRIAN ACCOMMODATIONS	CONTEXT
2%	Within Project Site and Connecting Off-Site	Urban/Suburban
1%	Within Project Site	Urban/Suburban
< 1%	Within Project Site and Connecting Off-Site	Rural

Source: California Air Pollution Control Officers Association. Quantifying Greenhouse Gas Mitigation Measures, August 2010.

PROVIDE TRAFFIC CALMING MEASURES

This measure is applicable for larger developments and where improvements extend beyond the project frontage.

Inputs: Percent of streets and intersections within project site with traffic calming improvements.

Method: The VMT reduction is applied according to the table below.

	% STREETS WITH IMPROVEMENTS				
	25%	50%	75%	100%	
	<u>PERCENT VMT REDUCTION</u>				
% INTERSECTIONS WITH IMPROVEMENTS	25%	0.25%	0.25%	0.5%	0.5%
	50%	0.25%	0.5%	0.5%	0.75%
	75%	0.5%	0.5%	0.75%	0.75%
	100%	0.5%	0.75%	0.75%	1%

Source: California Air Pollution Control Officers Association. Quantifying Greenhouse Gas Mitigation Measures, August 2010.

PROVIDE BIKE PARKING IN NON-RESIDENTIAL PROJECTS

This strategy has minimal impact as a stand-alone measure and should be implemented in conjunction with enhanced street network characteristics and bicycle facilities.

Inputs: Information on short term and long terms bicycle parking facilities sized to meet peak maximum demand.

Method: VMT is reduced by 0.625%.

PARKING PRICING AND POLICY

LIMIT PARKING SUPPLY

This mitigation strategy involves providing less parking than required by the Institute of Transportation Engineers (ITE) Parking Generation Manual. This strategy may conflict with municipal code parking requirements.

Inputs: ITE parking generate rate for project site and actual parking provision rate for project site.

Method: $Pct\ VMT\ Reduction = \frac{(Actual\ Parking\ Provision - ITE\ Parking\ Generation\ Rate)}{ITE\ Parking\ Generation\ Rate} * 0.5$

UNBUNDLE PARKING COSTS FROM PROPERTY COST

This strategy involves charging for parking on a separate basis from other property costs. For example, apartment or office rent would be separate from parking space rental. This strategy would involve ongoing monitoring to make sure it continues to be enforced.

Inputs: Monthly parking cost for project site.

Method: $Percent\ VMT\ Reduction = Change\ in\ vehicle\ ownership\ cost * elasticity * A$

Where

elasticity of vehicle ownership with respect to total vehicle costs = -0.4

Change in vehicle ownership cost = $Monthly\ parking\ cost * 12 / annual\ vehicle\ ownership\ cost$

A = 85% (adjustment from vehicle ownership to VMT)

COMMUTE TRIP REDUCTION PROGRAMS

This VMT mitigation strategy would expand participation in this TDM program to all sites requiring VMT mitigation. The research cited for this strategy assumes that the TDM program will include

carpooling, ride matching, preferential carpool parking, flexible work schedules for carpools, a half-time transportation coordinator, vanpool assistance, bicycle parking, showers, and locker facilities.

Inputs: Percentage of employees eligible for program and location of project site (low density suburb, suburban center, or urban location).

Method:

Percent VMT Reduction = Percent reduction in commute VMT * Percent employees eligible

Where percent reduction in commute VMT is 5.2% (low density suburb), 5.4% (suburban center), or 6.2% (urban).

MONO COUNTY

Community Development

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

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

Date: May 27, 2022

To: Mammoth Times

From: Heidi Willson

Re: Legal Notice for the **June 1** issue.

Invoice: Deanna Tuetken, PO Box 347, Mammoth Lakes, CA 93546

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Supervisors will conduct a public hearing on **June 21, 2022**. The meeting will be held virtually at https://monocounty.ca.gov/meetings?field_microsite_tid=407 and in the Mono Lake Room, County Civic Center, 1290 Tavern Rd., Mammoth Lakes, CA 93546 where members of the public shall have the right to observe and offer public comment to consider the following: **9:30 a.m. Vehicle Miles Traveled (VMT) Thresholds of Significance**. Staff is presenting thresholds of significance for VMT for potential approval by the Board. Establishing thresholds will allow qualifying development projects to be streamlined under the California Environmental Quality Act (CEQA). INTERESTED PERSONS are strongly encouraged to attend online or in person to comment, or to submit comments to the Secretary of the Planning Commission, PO Box 347, Mammoth Lakes, CA, 93546, by **8 am on Monday, June 20**, to ensure timely receipt, by email at cddcomments@mono.ca.gov. If you challenge the proposed action(s) in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to Secretary to the Planning Commission at, or prior to, the public hearing.

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