



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

Regular Meeting August 13, 2024

TRIBAL LAND ACKNOWLEDGMENT

In respect to the Indigenous People and Tribal Elders, past, and present, the Bridgeport Indian Colony, Mono Lake Kutzadika Tribe, and Utu Utu Gwaitu Tribe are the indigenous People who live within this, their ancestral homeland from time immemorial to the present and have been the caretakers of these lands, waters, and all natural resources for the benefit of the environment and of all living things. We who live in Mono County offer this land acknowledgment with a spirit of mutual respect and collaboration.

TELECONFERENCE INFORMATION

This meeting will be held in person at the location listed above. Additionally, a teleconference location will be available where the public and members of the Board may participate by electronic means.

1. Mammoth Teleconference Location – for meetings held on the first and second Tuesday of each month - Mono Lake Room of the Mono County Civic Center, First Floor, 1290 Tavern Road, Mammoth Lakes, CA. 93546;
2. Bridgeport Teleconference Location – for meetings held on the third Tuesday of each Month - 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.

To join the meeting by computer:

Visit <https://monocounty.zoom.us/j/86184622677> or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 861 8462 2677.

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 861 8462 2677

To provide public comment, press *9 to raise your hand and *6 to mute/unmute.

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: https://monocounty.granicus.com/MediaPlayer.php?publish_id=714fe04d-98f2-4e11-b476-233e3caea796

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 - 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. Claim for Damages - Frontier

Departments: Risk Management

Two claim for damages filed by Frontier for damaged Frontier cables allegedly caused by Mono County digging operations

Recommended Action: Deny the two claims submitted by Frontier, and direct the Risk Manager, in consultation with County Counsel, to send notices to the claimant for said denials.

Fiscal Impact: None

B. Resolution Determining that Scott Minder is Industrially Disabled

Departments: Risk Management

Proposed resolution determining that Scott Minder is eligible for industrial disability retirement.

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

Fiscal Impact: Advanced Disability Pension Payments in the amount of \$2,304.84 per month until the employee is placed on the retirement roll by CalPERS at which time CalPERS begins paying the industrial disability retirement allowance to the member and said expenditures would be reimbursed to the County by CalPERS (Government Code section 21419).

C. Maternal, Child, and Adolescent Health (MCAH) Agreement Funding Application FY 2024-2025

Departments: Health and Human Services

Proposed contract with California Department of Public Health, pertaining to Maternal, Child and Adolescent Health (MCAH) Division Agreement Funding Application (AFA) for Fiscal Year 2024-2025.

Recommended Action: Approve, and authorize Chair to sign, contract with California Department of Public Health for Maternal, Child and Adolescent Health (MCAH) Division Agreement Funding Application (AFA) for the period July 1, 2024 through June 30, 2025 and a not-to-exceed amount of \$116,896.23. Additionally, provide authorization for the Health and Human Services Director to approve minor amendments and/or revisions that may occur during the contract period provided they are approved by County Counsel and do not materially affect the County's rights.

Fiscal Impact: The MCAH program is funded with a mix of Federal Title V and Title XIX dollars and Public Health Realignment, totaling \$116,896.23. for Fiscal Year 2024-2025. MCAH revenue and related expenditures are included in the Department's Recommended Fiscal Year 2024-2025 budget.

D. Maternal, Child, and Adolescent Health (MCAH) California Home Visiting Program (CHVP) Agreement Funding Application FY 2024-2025

Departments: Health and Human Services

Proposed contract with California Department of Public Health, pertaining to Maternal, Child and Adolescent Health (MCAH) Division, California Home Visiting Program (CHVP) Agreement Funding Application (AFA) for Fiscal Year 2024-2025.

Recommended Action: Approve, and authorize Chair to sign, contract with California Department of Public Health for Maternal, Child and Adolescent Health (MCAH) Division, California Home Visiting Program (CHVP) Agreement Funding Application (AFA) for the period July 1, 2024 through June 30, 2025 and a not-to-exceed amount of \$408,086. Additionally, provide authorization for the Health and Human Services Director to approve minor amendments and/or revisions that may occur during the contract period provided they are approved by County Counsel and do not materially affect the County's rights.

Fiscal Impact: The MCAH CHVP program is funded with California General Fund dollars, totaling \$408,086 for Fiscal Year 2024-2025. MCAH CHVP revenue and related expenditures are included in the Department's Recommended Fiscal Year 2024-2025 budget.

E. Proposed contract with California Department of Public Health, pertaining to HIV Surveillance Grant Agreement Number 24-10294 July 1, 2024 - June 30, 2029

Departments: Health and Human Services

Proposed contract with California Department of Public Health, pertaining to HIV Surveillance Grant Agreement Number 24-10294.

Recommended Action: Approve, and authorize Chair to sign, contract with California Department of Public Health for HIV Surveillance Grant Agreement Number 24-10294 for the period July 1, 2024, through June 30, 2029, and a not-to-exceed amount of \$15,000. Additionally, provide authorization for the Health and Human Services Director to approve minor amendments and/or revisions that may occur during the contract period provided they are approved by County Counsel and do not materially affect the County's rights.

Fiscal Impact: The HIV Surveillance Grant is funded through the California Department of Public Health, Center for Infectious Diseases, Office of AIDS State General Funds. Maximum grant amount of \$15,000, \$3,000 per year of the five-year grant cycle. Revenue and related expenditures are included in the Department's Recommended Fiscal Year 2024-2025 budget.

F. FY 24/25 Alcoholic Beverage Control Grant

Departments: Sheriff

Proposed resolution approving the application for the State of California Alcoholic Beverage Control Alcohol Policing Program Grant.

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

Fiscal Impact: The grant award will not exceed \$33,603. There is no required match.

G. Sale of Tax-Defaulted Property

Departments: Finance

Request for approval to sell tax-defaulted property subject to the power of sale.

Recommended Action: Approve Request and Resolution to Sell Tax-Defaulted Property Subject to the Power of Sale.

Fiscal Impact: Total of all minimum bids, \$96,780. Minimum bids include known costs. There could potentially be additional costs not included in the minimum bid, which are unknown at this time.

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. California's Fire Insurance Crisis

Departments: Emergency Management

30 minutes

(Chris Mokracek, Emergency Management Director) - A presentation by Chris Mokracek, Director of Emergency Management, on the ongoing loss of fire insurance coverage by a growing number of residents in Mono County.

Recommended Action: Following update, receive any direction from the Board.

Fiscal Impact: None.

B. Housing Policy Analysis - Background, Problem, Objectives, and Criteria

Departments: County Administrative Office

30 minutes

(Tyrone Grandstrand, Housing Opportunities Manager) - Presentation by Tyrone Grandstrand regarding Housing Policy Analysis. The complete analysis will have five sections Background, Objectives, Criteria, Policy Options, and Analysis. This presentation is covering the first two sections, which will guide the completion of the next three. Each section is iterative, and the entire process can also be iterative as well. The goal of the presentation and the policy analysis overall is to build out a housing program that will efficiently utilize resources while maximizing the impacts desired by the Board of Supervisors.

Recommended Action: Receive and provide comments and direction

Fiscal Impact: None.

C. Mono County Audit Reports for FY 2022-23

Departments: Finance

15 Minutes

(Janet Dutcher, Finance Director) - Presentation of the Annual Comprehensive Financial Report (ACFR) and the Single Audit Report for the fiscal year ended June 30, 2023.

Recommended Action: None. Presentation and discussion only.

Fiscal Impact: Timely completion of audits and their filing with federal and state partners and the Municipal Securities Rulemaking Board ensure continuation of intergovernmental revenues and continuing disclosure requirements.

D. Terms and Conditions of Employment for Milan Brandon as Deputy District Attorney

Departments: District Attorney

5 minutes

(David Anderson, District Attorney) - Proposed resolution approving a contract with Milan Brandon as Deputy District Attorney, and prescribing the compensation, appointment and conditions of said employment.

Recommended Action: Announce Fiscal Impact. Approve Resolution approving a contract with Milan Brandon as Deputy District Attorney, 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: The fiscal impact for this position for a complete fiscal year is \$162,900 of which \$130,138 is salary and \$32,762 is benefits. This is included in the Department's 2024/2025 Requested Budget and the CAO's Recommended Budget.

8. CLOSED SESSION

A. Closed Session - Labor Negotiations

CONFERENCE WITH LABOR NEGOTIATORS. Government Code Section 54957.6. Agency designated representative(s): Sandra Moberly, Oliver Yee, Christopher Beck, Janet Dutcher, and Christine Bouchard. 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.

9. 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 August 13, 2024

Departments: Risk Management

TIME REQUIRED

SUBJECT Claim for Damages - Frontier

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Two claim for damages filed by Frontier for damaged Frontier cables allegedly caused by Mono County digging operations

RECOMMENDED ACTION:

Deny the two claims submitted by Frontier, and direct the Risk Manager, in consultation with County Counsel, to send notices to the claimant for said denials.

FISCAL IMPACT:

None

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

jsloane@mono.ca.gov

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> staff report Frontier
<input type="checkbox"/> 1 claim Frontier
<input type="checkbox"/> 2 claim

History

Time

7/30/2024 11:25 AM

Who

County Counsel

Approval

Yes

7/23/2024 2:35 PM

Finance

Yes

8/1/2024 10:12 PM

County Administrative Office

Yes

County Counsel
Christopher Beck

Assistant County Counsel
Emily R. Fox

Deputy County Counsel
Jeff Hughes

**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 Soane

Paralegal
Kevin Moss

Date: 8/13/2024
To: Board of Supervisors

From: Jay Sloane, Risk Manager

Subject: Claims for Damages - Frontier

Recommended Action:

Deny the two claims submitted by Frontier, and direct the Risk Manager, in consultation with County Counsel, to send denial notices to the claimant.

Background:

On 10/12/2023, the Clerk's Office received two claims for damages from Frontier, related to cable damage allegedly caused by Mono County digging operations. The claim was sent to Trindel Insurance Fund for review and to contact Frontier. Eight months later Trindel is still pending verification and documentation from Frontier.

Fiscal Impact:

None

CMR
726 W SHERIDAN AVE
OKLAHOMA CITY, OK 73102-2412



9214 8901 0661 5400 0189 5207 84

RETURN RECEIPT (ELECTRONIC)

1949259

MONO COUNTY
CLERK OF THE BOARD OF SUPERVISORS
PO BOX 715
BRIDGEPORT, CA 93517

CUT / FOLD HERE

Zone 6

6"X9" ENVELOPE
CUT / FOLD HERE

CUT / FOLD HERE



Claims Management Resources
PO Box 60770
Oklahoma City, OK 73146-0770
(800) 321-4158

*******NOTICE OF CLAIM*******

Date: 10-05-2023

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

To: MONO COUNTY
CLERK OF THE BOARD OF SUPERVISORS
PO BOX 715
BRIDGEPORT, CA 93517

CERTIFIED MAIL# 92148901066154000189520784

RE: Damage to FRONTIER Property

FRONTIER Claim Num: 1949259
Damage/Discovery Date: 10-02-2023
Damage Location: LARSON LN AND US 395 S, COLEVILLE, CA
Damage County: MONO
Damage Amount: UNDETERMINED

Dear Sir/Madam:

Please be advised that FRONTIER Facilities sustained damage as a result of the negligent acts or omissions by employees or agents of MONO COUNTY .

Investigation has revealed that on or about 10-02-2023 employees or agents of MONO COUNTY, MONO COUNTY WAS DIGGING AND DAMAGED A FRONTIER CABLE in the area of LARSON LN AND US 395 S, COLEVILLE, CA.

This letter is the written presentment of FRONTIER's claim pursuant to California Government Code 910-911 .

REQUEST FOR GOVERNMENTAL NOTICE FORM

If your Governmental Entity requires the completion of its own form to complete proper notice, please forward a copy to the address listed above. Every good faith effort has been made to identify the proper office and address to perfect our notice. Please forward to your attorney, if misdirected, to contact us. Matters herein stated are alleged on information and belief this pleader believes to be true. If there is insurance to cover this matter, kindly advise as to the name of the insurance company, its address and the claim number assigned. If you have any questions, or need additional information, please contact CMR at 1-800-321-4158.

Sincerely,
Chelsea Dongelewic

Chelsea Dongelewic

CMR Claims DEPT

NOTARY *L. Harris*
Commission Expires 3.6.27



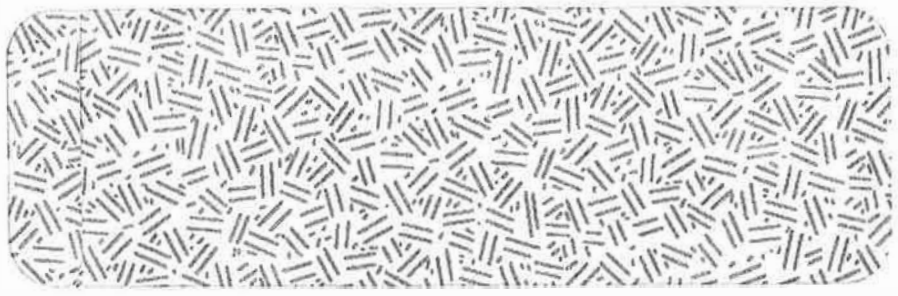
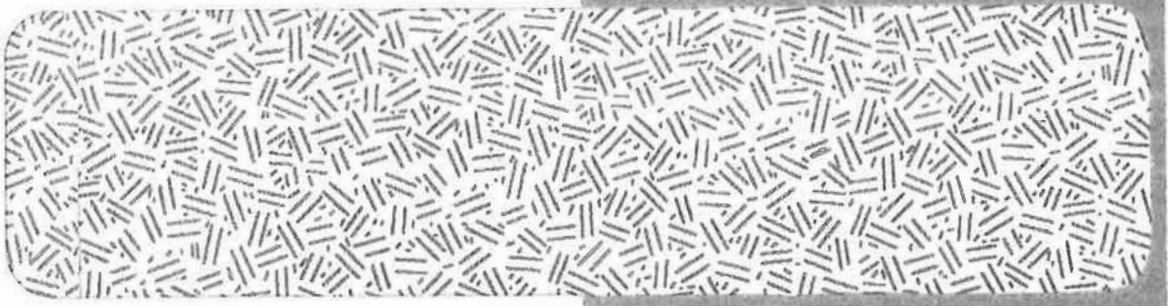
CERTIFIED MAIL



US POSTAGE



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00014046370



RECEIVED

OCT 1 2 2023

OFFICE OF THE CLERK

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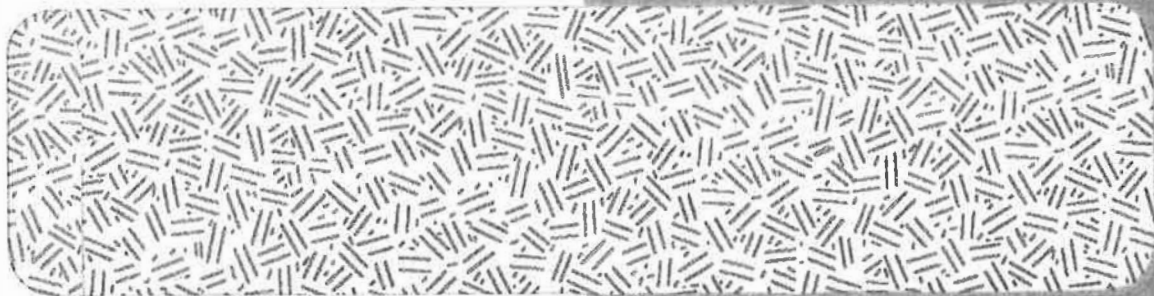
CERTIFIED MAIL



US POSTAGE



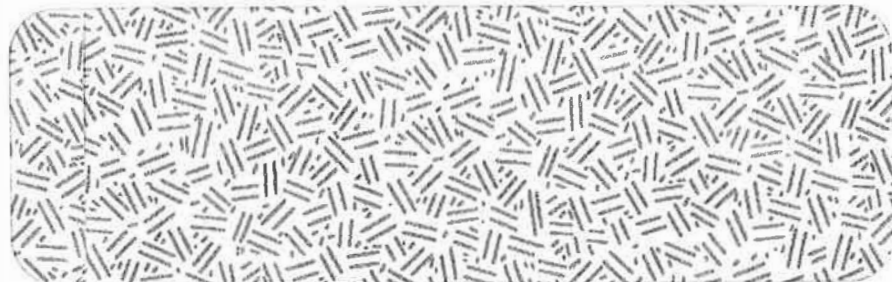
ZIP 73129 \$
02 1W
00014046370



RECEIVED

OCT 1 2023

OFFICE OF THE CLERK



9951740715 8006





Claims Management Resources
PO Box 60770
Oklahoma City, OK 73146-0770
(800) 321-4158

*******NOTICE OF CLAIM*******

Date: 10-02-2023

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

To: MONO COUNTY
CLERK OF THE BOARD OF SUPERVISORS
PO BOX 715
BRIDGEPORT, CA 93517

CERTIFIED MAIL# 92148901066154000189419750

RE: Damage to FRONTIER Property

FRONTIER Claim Num: 1947797
Damage/Discovery Date: 09-24-2023
Damage Location: 74 BUENA VISTA DR, BISHOP, CA
Damage County: MONO
Damage Amount: UNDETERMINED

Dear Sir/Madam:

Please be advised that FRONTIER Facilities sustained damage as a result of the negligent acts or omissions by employees or agents of MONO COUNTY .

Investigation has revealed that on or about 09-24-2023 employees or agents of MONO COUNTY, MONO COUNTY WAS WORKING ON DITCHES AND DAMAGED A FRONTIER CABLE in the area of 74 BUENA VISTA DR, BISHOP, CA.

This letter is the written presentment of FRONTIER's claim pursuant to California Government Code 910-911 .

REQUEST FOR GOVERNMENTAL NOTICE FORM

If your Governmental Entity requires the completion of its own form to complete proper notice, please forward a copy to the address listed above. Every good faith effort has been made to identify the proper office and address to perfect our notice. Please forward to your attorney, if misdirected, to contact us. Matters herein stated are alleged on information and belief this pleader believes to be true. If there is insurance to cover this matter, kindly advise as to the name of the insurance company, its address and the claim number assigned. If you have any questions, or need additional information, please contact CMR at 1-800-321-4158.

Sincerely,
Chelsea Dongelewic

Chelsea Dongelewic

CMR Claims DEPT

NOTARY

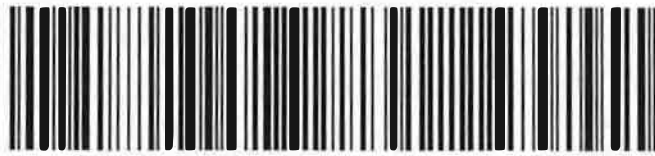
L. Harris

Commission Expires

3.6.27



CMR
726 W SHERIDAN AVE
OKLAHOMA CITY, OK 73102-2412



9214 8901 0661 5400 0189 4197 50

RETURN RECEIPT (ELECTRONIC)

1947797

MONO COUNTY
CLERK OF THE BOARD OF SUPERVISORS
PO BOX 715
BRIDGEPORT, CA 93517-0715

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Zone 6

6"X9" ENVELOPE
CUT / FOLD HERE

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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: Risk Management

TIME REQUIRED

SUBJECT Resolution Determining that Scott Minder is Industrially Disabled

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Proposed resolution determining that Scott Minder is eligible for industrial disability retirement.

RECOMMENDED ACTION:

Adopt proposed resolution. Provide any desired direction to staff.

FISCAL IMPACT:

Advanced Disability Pension Payments in the amount of \$2,304.84 per month until the employee is placed on the retirement roll by CalPERS at which time CalPERS begins paying the industrial disability retirement allowance to the member and said expenditures would be reimbursed to the County by CalPERS (Government Code section 21419).

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

jsloane@mono.ca.gov

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report Scott Minder IDR
Resolution Scott Minder

History

Time	Who	Approval
7/30/2024 11:30 AM	County Counsel	Yes

8/6/2024 12:15 PM

Finance

Yes

8/7/2024 3:13 PM

County Administrative Office

Yes

County Counsel
Christopher Beck

Assistant County Counsel
Emily R. Fox

Deputy County Counsel
Jeff Hughes

**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 Soane

Paralegal
Kevin Moss

Date: August 13, 2024
To: Board of Supervisors

From: Jay Sloane, Risk Manager

Subject: Resolution Determining that Scott Minder is Industrially Disabled

Recommended Action:

Adopt proposed resolution determining that Scott Minder is eligible for industrial disability retirement.

Background:

CalPERs requires a Board determination regarding the County's position on the disability, or lack thereof, of an employee filing for an industrial disability retirement (IDR). In this case, medical evaluations and reports conclusively establish that Scott Minder's injuries prevent him from carrying out his normal duties in the Sheriff's Department, and the County previously agreed that the injury was work-related through the worker's compensation process. As such, it is appropriate to make the formal finding that his is substantially disabled for purposes of his IDR application.



R24-

**A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS
DETERMINING THAT SCOTT MINDER IS ELIGIBLE FOR INDUSTRIAL
DISABILITY RETIREMENT**

(Government Code section 21156)

WHEREAS, the County of Mono (hereinafter referred to as Agency) is a contracting agency of the California Public Employees' Retirement System (CalPERS):

WHEREAS, the California Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he/she is classified as a local safety member is disabled for purpose of the California Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such law:

WHEREAS, an application for industrial disability retirement of a back injury from Scott Minder employed by the Agency in the position of Sheriff's Deputy has been filed with CalPERS; and

WHEREAS, the County of Mono has reviewed the medical and other evidence relevant to such alleged disability.

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

- (1) That the Board of Supervisors of the County of Mono finds and determines that Scott Minder is incapacitated within the meaning of the California Public Employee's Retirement Law for performance of his duties in the position of Deputy Sheriff for a back injury and does hereby certify under penalty of perjury that this determination was made on the basis of competent medical opinion and was not used as a substitute for the disciplinary process in accordance with Government Code section 21156(a)(2). If the disciplinary process occurred before the member's separation from employment, all relevant personnel documents were forwarded to CalPERS for determination of the member's eligibility for disability retirement and CalPERS' determination that the member is eligible to apply for disability retirement was obtained prior to starting the process of determination.
- (2) Scott Minder has filed a Workers' Compensation claim for his disabling condition. The Workers' Compensation claim was accepted.

- (3) BE IT FURTHER RESOLVED THAT THE Mono County Board of Supervisors finds and determines that such disability is arising out of and in the course of employment.
- (4) Neither said Scott Minder nor the Agency has applied to the Workers' Compensation Appeals Board for a determination pursuant to Government Code section 21166 whether such disability is industrial.
- (5) BE IT FURTHER RESOLVED that the member will separate from his employment in the position of Deputy Sheriff after expiration of his rights under Government Code section 21164, effective August 18th, 2024, and that no dispute as to the expiration of such leave rights is pending. His last day on pay status is August 17th, 2024.
- (6) There is not a possibility of third-party liability.
- (7) Advanced Disability Pension Payments will be made. The payments will be made monthly in the amount of \$2,304.84 beginning October 1st, 2024. Additionally, a retroactive ADPP in the amount of \$ 1,040.89 will be made on September 1st, 2024, for the period of August 18th, 2024, through August 31st, 2024.
- (8) Payments by CalPERS to reimburse Mono County for its Advance Disability Payments to Scott Minder shall be delivered to Janet Dutcher, Mono County Chief Financial Officer, PO Box 556, Bridgeport, CA 93517.
- (9) The primary disabling condition is a back injury.
- (10) The duration of the disabling condition is expected to be permanent, which is certified by a competent medical opinion.

PASSED, APPROVED and ADOPTED this 13th day of August, 2024, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

 John Peters, 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 August 13, 2024

Departments: Health and Human Services

TIME REQUIRED

SUBJECT Maternal, Child, and Adolescent
Health (MCAH) Agreement Funding
Application FY 2024-2025

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Proposed contract with California Department of Public Health, pertaining to Maternal, Child and Adolescent Health (MCAH) Division Agreement Funding Application (AFA) for Fiscal Year 2024-2025.

RECOMMENDED ACTION:

Approve, and authorize Chair to sign, contract with California Department of Public Health for Maternal, Child and Adolescent Health (MCAH) Division Agreement Funding Application (AFA) for the period July 1, 2024 through June 30, 2025 and a not-to-exceed amount of \$116,896.23. Additionally, provide authorization for the Health and Human Services Director to approve minor amendments and/or revisions that may occur during the contract period provided they are approved by County Counsel and do not materially affect the County's rights.

FISCAL IMPACT:

The MCAH program is funded with a mix of Federal Title V and Title XIX dollars and Public Health Realignment, totaling \$116,896.23. for Fiscal Year 2024-2025. MCAH revenue and related expenditures are included in the Department's Recommended Fiscal Year 2024-2025 budget.

CONTACT NAME: Marjoree Neer, RN, Program Manager

PHONE/EMAIL: 760-924-1818 / mneer@mono.ca.gov

SEND COPIES TO:

Marjoree Neer, Stephanie Butters, Michelle Raust, Kathy Peterson

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> Funding Agreement Agency Information Form (need signature)

[Scope of Work](#)

[Grant Budget](#)

History

Time	Who	Approval
8/6/2024 9:19 AM	County Counsel	Yes
8/8/2024 2:47 PM	Finance	Yes
8/8/2024 7:01 PM	County Administrative Office	Yes



MONO COUNTY HEALTH AND HUMAN SERVICES

Public Health Division

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

DATE: August 13, 2024

TO: Mono County Board of Supervisors

FROM: Marjoree Neer, RN, Program Manager

SUBJECT: Maternal Child & Adolescent Health (MCAH),
Agreement Funding Application (AFA) FY 2024-25

Mono County Public Health Division contracts with the California Department of Public Health for the local Maternal, Child, and Adolescent Health (MCAH) Program to strive to develop systems that protect and improve the health of California's women of reproductive age, infants, children, adolescents and their families. The six goals of the MCAH program include the following:

- Improve Outreach and Access to Quality Health and Human Services
- Improve Maternal Health
- Improve Infant Health
- Improve Nutrition and Physical Activity
- Improve Child Health
- Improve Adolescent Health

To achieve these goals, the MCAH program collaborates with local organizations/agencies and provides a variety of services including but not limited to; prenatal outreach and education, teen pregnancy prevention, comprehensive sex education, SIDS education and prevention, nutrition and physical activity outreach and promotion, health care accessibility, COVID education and mitigation, and variety of other endeavors to support the health needs of our local residents.

Funds provided under this grant agreement are available from July 1, 2024 – June 30, 2025.

For questions, please contact Marjoree Neer, 760-924-1818 or mneer@mono.ca.gov.

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
MATERNAL, CHILD AND ADOLESCENT HEALTH (MCAH) DIVISION

FUNDING AGREEMENT PERIOD
FY 2024-2025

AGENCY INFORMATION FORM

Agencies are required to submit an electronic and signed copy (original signatures only) of this form along with their Annual AFA Package.

Agencies are required to submit updated information when updates occur during the fiscal year. Updated submissions do not require certification signatures.

AGENCY IDENTIFICATION INFORMATION

Any program related information being sent from the CDPH MCAH Division will be directed to all Program Directors.

Please enter the agreement or contract number for each of the applicable programs

MCAH 2024-26 BIH _____ AFLP _____ PEI _____

Update Effective Date (only required when submitting updates) _____

Federal Employer ID#: 95-6005661

Complete Official Agency Name: Mono County

Business Office Address: PO Box 3329, 1290 Tavern Rd. Suite 246 Mammoth Lakes, CA 93546

Agency Phone: 760-924-1830

Agency Fax: 760-924-1831

Agency Website: <https://monohealth.com/public-health/page/maternal-child-adolescent-health-mcah>

**AGREEMENT FUNDING APPLICATION
POLICY COMPLIANCE AND CERTIFICATION**

Please enter the **agreement or contract** number for each of the applicable programs

MCAH 2024-26 BIH _____ AFLP _____ PEI _____

The undersigned hereby affirms that the statements contained in the Agreement Funding Application (AFA) are true and complete to the best of the applicant’s knowledge.

I certify that these Maternal, Child and Adolescent Health (MCAH) programs will comply with all applicable provisions of Article 1, Chapter 1, Part 2, Division 106 of the Health, and Safety code (commencing with section 123225), Chapters 7 and 8 of the Welfare and Institutions Code (commencing with Sections 14000 and 142), and any applicable rules or regulations promulgated by CDPH pursuant to this article and these Chapters. I further certify that all MCAH related programs will comply with the most current MCAH Policies and Procedures Manual, including but not limited to, Administration, Federal Financial Participation (FFP) Section. I further certify that the MCAH related programs will comply with all federal laws and regulations governing and regulating recipients of funds granted to states for medical assistance pursuant to Title XIX of the Social Security Act (42 U.S.C. section 1396 et seq.) and recipients of funds allotted to states for the Maternal and Child Health Service Block Grant pursuant to Title V of the Social Security Act (42 U.S.C. section 701 et seq.). I further agree that the MCAH related programs may be subject to all sanctions, or other remedies applicable, if the MCAH related programs violate any of the above laws, regulations, and policies with which it has certified it will comply.

Official authorized to commit the Agency to an MCAH Agreement

Name (Print)
John Peters

Title
Board of Supervisor Chair

Original Signature

Date

MCAH/AFLP Director

Name (Print)
Marjorie Neer

Title
MCAH Director

Original Signature

Marjorie Neer (Jun 27, 2024 13:33 PDT)

Date
Jun 27, 2024

MCAH Program

#	Contact	First Name	Last Name	Title	Address	Phone	Email Address	Program
1	AGENCY EXECUTIVE DIRECTOR	Kathryn	Peterson	Health and Human Services Director	1290 Tavern Rd. Suite 246 PO Box 3329 Mammoth Lakes, CA 93546	760-924-1763	kpeterson@mono.ca.gov	MCAH
2	MCAH DIRECTOR	Marjoree	Neer	MCAH Director/Program Manager	1290 Tavern Rd. Suite 246 PO Box 3329 Mammoth Lakes, CA 93546	760-924-1818	mneer@mono.ca.gov	MCAH
3	MCAH COORDINATOR (Only complete if different from #2)							MCAH
4	MCAH FISCAL CONTACT	Stephanie	Butters	Chief Fiscal Officer, Health and Human Services Department	37 Emigrant Street PO Box 476 Bridgeport, CA 93517	760-932-5587	sbutters@mono.ca.gov	MCAH
5	FISCAL OFFICER	Stephanie	Butters	Chief Fiscal Officer, Health and Human Services Department	37 Emigrant Street PO Box 476 Bridgeport, CA 93517	760-932-5587	sbutters@mono.ca.gov	MCAH
6	CLERK OF THE BOARD or	Queenie	Barnard	Clerk-Recorder	PO Box 715 Bridgeport, CA 93517	760-932-5530	qbarnard@mono.ca.gov	MCAH
7	CHAIR BOARD OF SUPERVISORS	John	Peters	Board Chair	PO Box 715 Bridgeport, CA 93517	760-932-5530	jpeters@mono.ca.gov	MCAH
8	OFFICIAL AUTHORIZED TO COMMIT AGENCY	John	Peters	Board Chair	PO Box 715 Bridgeport, CA 93517	760-932-5530	jpeters@mono.ca.gov	MCAH
9	SUDDEN INFANT DEATH SYNDROME (SIDS) COORDINATOR/CONTACT	Marjoree	Neer	SIDS Coordinator	1290 Tavern Rd. Suite 246 PO Box 3329 Mammoth Lakes, CA 93546	760-924-1818	mneer@mono.ca.gov	SIDS
10	PERINATAL SERVICES COORDINATOR	Marjoree	Neer	PSC Coordinator	1290 Tavern Rd. Suite 246 PO Box 3329 Mammoth Lakes, CA 93546	760-924-1818	mneer@mono.ca.gov	CPSP

BIH Program

#	Contact	First Name	Last Name	Title	Address	Phone	Email Address	Program
1	AGENCY EXECUTIVE DIRECTOR							BIH
2	BLACK INFANT HEALTH (BIH) COORDINATOR							BIH
3	BIH FISCAL CONTACT							BIH
4	FISCAL OFFICER							BIH
5	CLERK OF THE BOARD or							BIH
6	CHAIR BOARD OF SUPERVISORS							BIH
7	OFFICIAL AUTHORIZED TO COMMIT AGENCY							BIH

PEI

#	Contact	First Name	Last Name	Title	Address	Phone	Email Address	Program
1	AGENCY EXECUTIVE DIRECTOR							PEI
2	PERINATAL EQUITY INITIATIVE (PEI) COORDINATOR							PEI
3	PEI FISCAL CONTACT							PEI
4	FISCAL OFFICER							PEI
5	CLERK OF THE BOARD or							PEI
6	CHAIR BOARD OF SUPERVISORS							PEI
7	OFFICIAL AUTHORIZED TO COMMIT AGENCY							PEI

AFLP Program

#	Contact	First Name	Last Name	Title	Address	Phone	Email Address	Program
1	AGENCY EXECUTIVE DIRECTOR							AFLP
2	AFLP DIRECTOR							AFLP
3	AFLP COORDINATOR or SUPERVISOR/COORDINATOR							AFLP
4	AFLP FISCAL CONTACT							AFLP
5	FISCAL OFFICER							AFLP
6	CLERK OF THE BOARD or							AFLP
7	CHAIR BOARD OF SUPERVISORS							AFLP
8	OFFICIAL AUTHORIZED TO COMMIT AGENCY							AFLP






202426 MCAH 2 Agency Information Form 06.30.24 -

Final Audit Report

2024-06-27

Created:	2024-06-27
By:	Stephanie Butters (sbutters@mono.ca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAG-O1p-zfoOFEUwzABi9FvIcKTD_xdJRv

"202426 MCAH 2 Agency Information Form 06.30.24 -" History

-  Document created by Stephanie Butters (sbutters@mono.ca.gov)
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-  Document emailed to Marjoree Neer (mneer@mono.ca.gov) for signature
2024-06-27 - 7:37:13 PM GMT
-  Email viewed by Marjoree Neer (mneer@mono.ca.gov)
2024-06-27 - 8:32:48 PM GMT- IP address: 162.252.88.209
-  Document e-signed by Marjoree Neer (mneer@mono.ca.gov)
Signature Date: 2024-06-27 - 8:33:12 PM GMT - Time Source: server- IP address: 162.252.88.209
-  Agreement completed.
2024-06-27 - 8:33:12 PM GMT



**California Department of Public Health (CDPH)
Maternal, Child and Adolescent Health (MCAH) Division
Local MCAH Scope of Work (SOW)**

The Local Health Jurisdiction (LHJ), in collaboration with the CDPH/MCAH Division, shall strive to develop systems that protect and improve the health of California’s women of reproductive age, infants, children, adolescents and their families.

The development of the Local MCAH SOW was guided by several public health frameworks including the ones listed below. Please consider integrating these approaches when conceptualizing and organizing local program, policy, and evaluation efforts.

- [The Ten Essential Services of Public Health](#) and [Toolkit](#)
- [The Spectrum of Prevention](#)
- [Life Course Perspective and Social Determinants of Health](#)
- [The Social-Ecological Model](#)

All Title V programs must comply with the MCAH Fiscal Policy and Procedures Manual and the Local MCAH Program Policies and Procedures Manual.

Certification by MCAH Director:	Name: Marjoree Neer, PHN Title: MCAH Director Date: 6/27/2024 <i>I certify that I have reviewed and approved this Scope of Work.</i>
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Note: The Title V Maternal and Child Health Block Grant provides core funding to California to improve the health of mothers and children. The Title V Block Grant is federally administered by the Health Resources and Services Administration.

CDPH/MCAH may post SOWs on the CDPH/MCAH website.

Section A: General requirements and activities for all LHJs

Aligns With	General Requirement(s)	Required Local Activities	Time Frame	Deliverable Description
CDPH/MCAH Requirement	Local MCAH Annual Report	A1 Complete and submit an Annual Report each fiscal year to report on Scope of Work activities.	Annually, each fiscal year	The Annual Report will report on progress of program activities and the extent to which the LHJ met the SOW goals and deliverables and how funds were expended.
Title V Requirement	Toll-Free Line	A2 Provide a toll-free telephone number or “no cost to the calling party” number (and other appropriate methods) which provides a current list of culturally and linguistically appropriate information and referrals to community health and human resources for the public regarding access to prenatal care.	Annually, each fiscal year	Include on Local MCAH budget during the AFA cycle. Report in Annual Report: <ul style="list-style-type: none"> List toll-free telephone number
Title V Requirement	MCAH Website	A3 Share link, if available, to the appropriate Local MCAH Title V Program website.	Annually, each fiscal year	Report in the Annual Report: <ul style="list-style-type: none"> List the URL for the Local MCAH Title V program website
Title V/ CDPH/MCAH Requirement	Workforce Development and Training	A4 Attend required trainings/meetings as outlined in the MCAH Program Policies and Procedures.	Annually, each fiscal year	Report attendance in Annual Report: <ul style="list-style-type: none"> MCAH Directors’ meeting(s) SIDS Coordinators’ meeting
CDPH/MCAH Requirement	MCAH Director	A5 Maintain required MCAH Director position and recruit and retain qualified Title V program staff by as outlined in the MCAH Policies and Procedures.	Ongoing	The LHJ must submit a Local MCAH Director Verification form annually during the AFA process and resubmit with any changes.
CDPH/MCAH Requirement	Community Resource and Referral Guide	A6 Develop a comprehensive MCAH resource and referral guide of available health, mental health, emergency resources, and social services.	By end of 2025	Report in Annual Report: <ul style="list-style-type: none"> Submit/upload a copy or link to the existing resource and referral guide
CDPH/MCAH Requirement	Protocols	A7 Develop and adopt protocols to ensure that MCAH clients are enrolled in health insurance, are linked to a provider and access preventive visits.	Annually, each fiscal year	Report on protocols in the Annual Report.
Title V Requirement	Conduct Local Needs Assessment	A8 Conduct a Local Needs Assessment to acquire an accurate, thorough picture of the strengths and weaknesses of the local public health system.	Once in five-year cycle	Complete Local Needs Assessment deliverable documents provided by CDPH/MCAH.

Section B: Domain specific requirements and activities				
CDPH/MCAH Requirement	Infant – Sudden Infant Death Syndrome/Sudden Unexpected Infant Death (SIDS/SUID)	B1 Required for Infant Domain - all LHJs Provide SIDS/SUID grief and bereavement services and supports through home visits and/or mail resource packets to families suffering an infant loss.	Annually, each fiscal year	Report on SIDS/SUID services and supports in the Annual Report.
CDPH/MCAH Requirement	Infant – Sudden Infant Death Syndrome/Sudden Unexpected Infant Death (SIDS/SUID)	B1.a. Submit Public Health Services Report Form of a sudden, unexpected infant death to the CDPH/MCAH.	Annually, each fiscal year	
CDPH/MCAH Requirement	Infant – Safe Sleep	B2 Required for Infant Domain - all LHJs Promote the latest AAP Safe Sleep guidance and implement Infant Safe Sleep Interventions to reduce the number of SUID related deaths.	Annually, each fiscal year	Report on safe sleep activities in the Annual Report.
CDPH/MCAH Requirement	Child Health - Developmental Screening	B3 Required for Child Domain - all LHJs Partner with CDPH/MCAH to identify, review and monitor local developmental screening rates.	Annually, each fiscal year	Report on developmental screening activities in the Annual Report.
CDPH/MCAH Requirement	Child Health – Family Economic Supports	B4 Required for Child Domain - all LHJs Link and refer families in MCAH programs to safety net and public health care programs such as Family Planning, Access, Care, and Treatment (PACT), Medi-Cal, and Denti-Cal.	Annually, each fiscal year	Report on family economic support activities in the Annual Report.
CDPH/MCAH Requirement	Children and Youth with Special Health Care needs (CYSHCN)	B5 Required for CYSHCN Domain - all LHJs Link and refer children in families served by Local MCAH programs to services if results of a developmental or trauma screening indicates that the child needs follow-up.	Annually, each fiscal year	Report on screening and referral activities in the Annual Report.
CDPH/MCAH Requirement	Children and Youth with Special Health Care needs (CYSHCN)	B6 Required for CYSHCN Domain - all LHJs Outreach to and connect with your local or regional family resource center to understand needs of CYSHCN and their families and the resources available to them. Get Connected - Family Resource Centers Network of California (frncna.org)	Annually, each fiscal year	Report on outreach activities in the Annual Report.
CDPH/MCAH Requirement	Infant –	B7 Required for funded LHJs only	Annually, each fiscal year	Report on activities in the Annual Report.

	Infant Mortality Reviews	LHJs funded for infant mortality reviews will implement activities in accordance with Local MCAH Program Policies and Procedures.		
CDPH/MCAH Requirement	Black Infant Health (BIH) Program	B8 Required for BIH funded LHJs only LHJs funded for BIH will implement the BIH Program in accordance with BIH Policies and Procedures.	Annually, each fiscal year	Report on BIH activities in the Annual Report.
CDPH/MCAH Requirement	Adolescent Family Life Program (AFLP)	B9 Required for AFLP funded LHJs only LHJs funded for AFLP will implement the AFLP Program in accordance with AFLP Policies and Procedures.	Annually, each fiscal year	Report on AFLP activities in the Annual Report.

Section C: Local Activities by Domain

At least one activity must be selected or the LHJ must develop at least one activity of their own in the Women/Maternal Health Domain

Women/Maternal Health Domain	
Women/Maternal Priority Need: Ensure women in California are healthy before, during and after pregnancy. <i>Women/Maternal Focus Area 1: Reduce the impact of chronic conditions related to maternal mortality.</i>	
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 1: Well-woman visit (Percent of women with a preventive medical visit in the past year). ESM 1.1: Percent of local health jurisdictions that have adopted a protocol to ensure that all persons in MCAH Programs are referred for enrollment in health insurance and complete a preventive visit.
Women/Maternal State Objective 1: By 2025, reduce the rate of pregnancy-related deaths (up to 1 year after the end of pregnancy) from 18.6 deaths per 100,000 live births (2020 CA-PMSS) to 12.2 deaths per 100,000 live births.	
Women/Maternal State Objective 1: Strategy 1: Lead surveillance and investigations of pregnancy-related deaths (up to 1 year after the end of pregnancy) in California.	Women/Maternal State Objective 1: Strategy 2: Partner to translate findings from pregnancy-related mortality investigations into recommendations for action to improve maternal health and perinatal clinical practices.
Local Activities for Women/Maternal Objective 1: Strategy 1:	Local Activities for Women/Maternal Objective 1: Strategy 2:
w 1.1.1 <input type="checkbox"/> Partner with CDPH/MCAH on dissemination of data findings, guidance, and education to the general public and local partners, including perinatal obstetric providers. What is your anticipated outcome?	w 1.2.1 <input type="checkbox"/> Partner with CDPH/MCAH on dissemination and translation of recommendations to improve maternal health and perinatal clinical practices, including quality improvement toolkits to reduce disparities. What is your anticipated outcome?
w 1.1.2 <input type="checkbox"/> Other local activity (Please Specify/Optional): What is your anticipated outcome?	w 1.2.2 <input type="checkbox"/> Other local activity (Please Specify/Optional): What is your anticipated outcome?

If you have additional local activities, please add a row.

Women/Maternal Health Domain

Priority Need: Ensure women in California are healthy before, during and after pregnancy.

Women/Maternal Focus Area 2: Reduce the impact of chronic conditions related to maternal morbidity.

Performance Measures
(National/State Performance Measures and Evidence-Based Strategy Measure)

NPM 1: Well-woman visit (Percent of women with a preventive medical visit in the past year).
ESM: The number of Local Health Jurisdictions (LHJs) that report developing or adopting a protocol to link clients (women 22-44) to a provider to access a preventive visit. (Objective 4)

Women/Maternal State Objective 2:

By 2025, reduce the rate of severe maternal morbidity from 110.5 per 10,000 delivery hospitalizations (2021 PDD) to 88.8 per 10,000 delivery hospitalizations.

Women/Maternal State Objective 2: Strategy 1:

Lead surveillance and research related to maternal morbidity in California.

Women/Maternal State Objective 2: Strategy 2:

Lead statewide regionalization of maternal care to ensure women receive appropriate care for childbirth.

Women/Maternal State Objective 2: Strategy 3:

Partner to strengthen knowledge and skill among health care providers and individuals on chronic conditions exacerbated during pregnancy.

Local Activities for Women/Maternal Objective 2: Strategy 1

Local Activities for Women/Maternal Objective 2: Strategy 2

Local Activities for Women/Maternal Objective 2: Strategy 3

w 2.1.1

Partner with CDPH/MCAH on dissemination of data findings, guidance, and education to the general public and local partners.

What is your anticipated outcome?

w 2.2.1

Partner with local Regional Perinatal Programs of California (RPPC) Director to understand efforts to establish Perinatal Levels of Care and quality improvement efforts.

What is your anticipated outcome?

w 2.3.1

Partner with CDPH/MCAH to pilot test educational materials addressing chronic health conditions during pregnancy and disseminate to consumers and providers.

What is your anticipated outcome?

w 2.1.2

Other local activity (Please Specify/Optional):

What is your anticipated outcome?

w 2.2.2

Perinatal Service Coordinator (PSC) will collaborate with Women Infant Children (WIC), RPPC, CDPH/MCAH, Medi-Cal, and other key partners to ensure integration of resources and a coordinated delivery system for women during and after pregnancy.

What is your anticipated outcome?

w 2.3.2

For Black Infant Health (BIH) funded sites only, disseminate culturally responsive materials to inform Black women on chronic health conditions.

What is your anticipated outcome?

<p>w 2.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 2.2.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 2.3.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>
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If you have additional local activities, please add a row.

Woman/Maternal Health Domain

Priority Need: Ensure women in California are healthy before, during and after pregnancy.

Women/Maternal Focus Area 3: Improve mental health for all mothers in California.

<p>Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)</p>	<p>NPM 1: Well-woman visit (Percent of women with a preventive medical visit in the past year). ESM: The number of Local Health Jurisdictions (LHJs) that report developing or adopting a protocol to link clients (women 22-44) to a provider to access a preventive visit. (Objective 4)</p>
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Women/Maternal State Objective 3:
By 2025, increase the receipt of mental health services among women who reported needing help for emotional well-being or mental health concerns during the perinatal period from 54.2% (2021 MIHA) to 56.9%.

<u>Women/Maternal State Objective 3: Strategy 1:</u> Partner with state and local programs to disseminate information and resources to reduce mental health conditions in the perinatal period.	<u>Women/Maternal State Objective 3: Strategy 2:</u> Partner to strengthen knowledge and skill among health care providers, individuals, and families to identify signs of maternal mental health-related needs.	<u>Women/Maternal State Objective 3: Strategy 3:</u> Partner to ensure pregnant and parenting women are screened and referred to mental health services during the perinatal period.
Local Activities for Women/Maternal Objective 3: Strategy 1	Local Activities for Women/Maternal Objective 3: Strategy 2	Local Activities for Women/Maternal Objective 3: Strategy 3
<p>w 3.1.1</p> <p><input type="checkbox"/> Partner with local programs responsible for the provision of mental health services and early intervention programs to promote mental health services in the perinatal period.</p> <p>What is your anticipated outcome?</p>	<p>w 3.2.1</p> <p><input type="checkbox"/> Perinatal Service Coordinators (PSCs) will ensure providers, local health plans, and other partners in their communities are aware of mental health requirements at roundtable discussions or through other communications.</p> <p>What is your anticipated outcome?</p>	<p>w 3.3.1</p> <p><input checked="" type="checkbox"/> Implement and utilize standardized and validated mental health screening tools for pregnant and parenting women in MCAH programs.</p> <p>What is your anticipated outcome? A survey of screening tools being utilized by local providers including the OB/Gyn clinics, home visiting programs, and other providers. This will be brought to the Perinatal task force for discussion.</p>
<p>w 3.1.2</p> <p><input checked="" type="checkbox"/> Partner with local mental health service providers to improve referral and linkages to mental health services.</p> <p>What is your anticipated outcome?</p>	<p>w 3.2.2</p> <p><input checked="" type="checkbox"/> Partner with local Mental Health Services Act (MHSA)/Prop. 63 funded programs to increase available services to women during perinatal period.</p> <p>What is your anticipated outcome? In partnership with the Mono County BH department resources will be gathered and a resource guide developed and maintained to serve women throughout the county. This will include discussions on clarifying and improving the referral process to local resources.</p>	<p>w 3.3.2</p> <p><input type="checkbox"/> Lead the development of a county maternal mental health algorithm that outlines a referral system and the services available to address maternal mental health and identify systems gaps.</p> <p>What is your anticipated outcome?</p>

<p>w 3.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 3.2.3</p> <p><input checked="" type="checkbox"/> Partner with CDPH/MCAH to disseminate mental health promotional messages that educate women and families to recognize early signs and symptoms of mental health disorders.</p> <p>What is your anticipated outcome?</p> <p>Maternal Mental Health Awareness month will be recognized and a resource bag provided in collaboration with WIC to connect MCAH/WIC moms with mental health resources, supports and connections. The Mono County MCAH website will be updated with information and supports</p>	<p>w 3.3.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>
<p>w 3.1.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 3.2.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 3.3.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

Woman/Maternal Health Domain			
Priority Need: Ensure women in California are healthy before, during and after pregnancy. <i>Women/Maternal Focus Area 4: Ensure optimal health before pregnancy and improve pregnancy planning and birth spacing.</i>			
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 1: Well-woman visit (Percent of women with a preventive medical visit in the past year). ESM: The number of Local Health Jurisdictions (LHJs) that report developing or adopting a protocol to link clients (women 22-44) to a provider to access a preventive visit. (Objective 4)		
Women/Maternal State Objective 4: By 2025, increase the percent of women who had an optimal interpregnancy interval of at least 18 months from 73.1% (2021 CCMBF) to 76.4%.			
Women/Maternal State Objective 4: Strategy 1: Partner to increase provider and individual knowledge and skill to improve health and health care before and between pregnancies.	Women/Maternal State Objective 4: Strategy 2: Lead a population-based assessment of mothers in California, the Maternal and Infant Health Assessment Survey (MIHA), to provide data to guide programs and services.	Women/Maternal State Objective 4: Strategy 3: Lead efforts to improve local perinatal health systems utilizing morbidity and mortality data and implement evidence-based interventions to improve the health of pregnant individuals and their infants.	Women/Maternal State Objective 4: Strategy 4: Fund the DHCS Indian Health Program (IHP) to administer the American Indian Maternal Support Services (AIMSS) to provide case management and home visitation program services for American Indian women during and after pregnancy.
Local Activities for Women/Maternal Objective 4: Strategy 1	Local Activities for Women/Maternal Objective 4: Strategy 2	Local Activities for Women/Maternal Objective 4: Strategy 3	No Local Activities
w 4.1.1 <input type="checkbox"/> Partner with CDPH/MCAH to disseminate and promote best practices and resources from key preconception initiatives. What is your anticipated outcome?		w 4.3.1 <input type="checkbox"/> Partner with Perinatal Service Coordinators (PSCs) to identify barriers in access to care in medically underserved areas and collaborate with local health plans to reduce barriers. What is your anticipated outcome?	
w 4.1.2 <input type="checkbox"/> Coordinate with CDPH/MCAH to identify uninsured populations and conduct outreach and awareness of health insurance options. What is your anticipated outcome?	w 4.2.2 <input type="checkbox"/> Partner with CDPH/MCAH to disseminate MIHA data findings and guidance to the public and local partners. What is your anticipated outcome?	w 4.3.2 <input type="checkbox"/> Outreach coordination to underserved populations and provide information and education on topics to improve health outcomes for parents, infants, and their families (e.g., social media, resource fairs). What is your anticipated outcome?	

<p>w 4.1.3</p> <p><input type="checkbox"/> Partner with CDPH/MCAH to promote preconception/inter-conception health programs.</p> <p>What is your anticipated outcome?</p>	<p>w 4.2.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 4.3.3</p> <p><input type="checkbox"/> Monitor the health status of the MCAH population including disparities and social determinants of health and work with local leadership to address identified issues.</p> <p>What is your anticipated outcome?</p>	
<p>w 4.1.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 4.2.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 4.3.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	

If you have additional local activities, please add a row.

Woman/Maternal Health Domain	
<p>Priority Need: Ensure women in California are healthy before, during and after pregnancy.</p> <p><i>Women/Maternal Focus Area 5: Reduce maternal substance use.</i></p>	
<p style="text-align: center;">Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)</p>	<p>NPM 1: Well-woman visit (Percent of women with preventive medical visit in the a past year). ESM: The number of Local Health Jurisdictions (LHJs) that report developing or adopting a protocol to link clients (women 22-44) to a provider to access a preventive visit. (Objective 4)</p>
<p style="text-align: center;">Women/Maternal State Objective 5: By 2025, reduce the rate of maternal substance use from 20.8 per 1,000 delivery hospitalizations (2021 PDD) to 19.7 per 1,000 delivery hospitalizations.</p>	
<p style="text-align: center;"><u>Women/Maternal State Objective 5: Strategy 1:</u> Lead research and surveillance on maternal substance use in California.</p>	<p style="text-align: center;"><u>Women/Maternal State Objective 5: Strategy 2:</u> Partner at the state and local level to increase prevention and treatment of maternal opioid and other substance use.</p>
<p style="text-align: center;">Local Activities for Women/Maternal Objective 5: Strategy 1</p>	<p style="text-align: center;">Local Activities for Women/Maternal Objective 5: Strategy 2</p>
<p>w 5.1.1</p> <p><input type="checkbox"/> Coordinate with CDPH/MCAH to disseminate data findings, guidance, and education to the general public and local partners.</p> <p>What is your anticipated outcome?</p>	<p>w 5.2.1</p> <p><input type="checkbox"/> Identify county specific resources on treatment and best practices to address substance use and collaborate to improve referral and linkages to services.</p> <p>What is your anticipated outcome?</p>
<p>w 5.1.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>w 5.2.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

Section C: Local Activities by Domain

At least one activity must be selected or the LHJ must develop at least one activity of their own in the Perinatal/Infant Health Domain

Perinatal/Infant Health Domain			
<p>Perinatal/Infant Priority Need: Ensure all infants are born healthy and thrive in their first year of life. <i>Perinatal/Infant Focus Area 1: Improve healthy infant development through breastfeeding.</i> <i>Perinatal/Infant Focus Area 2: Improve healthy infant development through caregiver/infant bonding.</i></p>			
<p>Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)</p>		<p>NPM 4a: Percent of infants who are ever breastfed. NPM 4b: Percent of infants breastfed exclusively through 6 months. ESM 4.1: Number of online views/hits to the "Lactation Support for Low-Wage Workers". SPM 1: Preterm birth rate among infants born to non-Hispanic Black women.</p>	
<p style="text-align: center;">Perinatal/Infant State Objective 1: By 2025, increase the percent of women who report exclusive in-hospital breastfeeding from 69.2% (2021 GDSP) to 72.5%.</p>			
<p>Perinatal/Infant State Objective 1: Strategy 1: Lead surveillance of breastfeeding practices and assessment of initiation and duration trends.</p>	<p>Perinatal/Infant State Objective 1: Strategy 2: Lead technical assistance and training to support breastfeeding initiation, including the implementation of the Model Hospital Policy or Baby Friendly in all California birthing hospitals by 2025.</p>	<p>Perinatal/Infant State Objective 1: Strategy 3: Partner to develop and disseminate information and resources about policies and best practices to promote breastfeeding duration, including lactation accommodation within all MCAH programs.</p>	<p>Perinatal/Infant State Objective 1: Strategy 4: Partner with birthing hospitals to support caregiver/infant bonding.</p>
<p>Local Activities for Perinatal/Infant Objective 1: Strategy 1</p>	<p>Local Activities for Perinatal/Infant Objective 1: Strategy 2</p>	<p>Local Activities for Perinatal/Infant Objective 1: Strategy 3</p>	<p>Local Activities for Perinatal/Infant Objective 1: Strategy 4</p>
<p>p 1.1.1</p> <p><input type="checkbox"/> Monitor and track breastfeeding initiation and duration rates and disseminate data to community and local partners.</p> <p>What is your anticipated outcome?</p>	<p>p 1.2.1</p> <p><input type="checkbox"/> Promote breastfeeding education to prenatal women in local MCAH programs.</p> <p>What is your anticipated outcome?</p>	<p>p 1.3.1</p> <p><input type="checkbox"/> Partner to develop and disseminate information and resources about policies and best practices to promote extending breastfeeding duration, including lactation accommodation within local MCAH programs.</p> <p>What is your anticipated outcome?</p>	<p>p 1.4.1</p> <p><input type="checkbox"/> Partner with Regional Perinatal Program of California (RPPC) Directors to work with local birthing hospitals on messaging related to infant bonding with an emphasis on a client-centered approach.</p> <p>What is your anticipated outcome?</p>

<p>p 1.1.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 1.2.2</p> <p><input type="checkbox"/> Partner to disseminate information to the community regarding evidence-based breastfeeding initiation guidance.</p> <p>What is your anticipated outcome?</p>	<p>p 1.3.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 1.4.2</p> <p><input type="checkbox"/> Partner with community leaders to promote infant bonding, skin to skin training and outreach activities to dads, partners, and caretakers.</p> <p>What is your anticipated outcome?</p>
<p>p 1.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 1.2.3</p> <p><input type="checkbox"/> Partner with Regional Perinatal Programs of California (RPPC) Directors to track and assess implementation and technical assistance needs of birthing hospitals related to the implementation of Model Hospital Policy or Baby Friendly.</p> <p>What is your anticipated outcome?</p>	<p>p 1.3.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 1.4.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>
<p>p 1.1.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 1.2.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 1.3.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 1.4.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

Perinatal/Infant Health Domain		
Perinatal/Infant Priority Need: Reduce infant mortality with a focus on eliminating disparities. <i>Perinatal/Infant Focus Area 3: Reduce Black Infant Mortality.</i>		
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 4a: Percent of infants who are ever breastfed NPM 4b: Percent of infants breastfed exclusively through 6 months ESM 4.1: Number of online views to the "Lactation Support for Low-Wage Workers Report" SPM 1: Preterm birth rate among infants born to non-Hispanic Black women.	
Perinatal/Infant State Objective 2: By 2025, reduce the rate of infant deaths from 4.1 per 1,000 live births (2021 BSMF/DSMF) to 4.0. <i>*Note: Even though the objective has been surpassed, California has chosen to keep the target at the same level (4.0) for now because this might have been a statistical fluctuation and we want to ascertain if it is an actual stable trend.</i>		
Perinatal/Infant State Objective 2: Strategy 1: Lead research and surveillance related to fetal and infant mortality in California.	Perinatal/Infant State Objective 2: Strategy 2: Lead planning and development of evidence-based practices and lesson learned for reducing infant mortality rates.	Perinatal/Infant State Objective 2: Strategy 3: Lead the California SIDS Program to provide grief and bereavement support to parents, technical assistance, resources, and training on infant safe sleep to reduce infant mortality.
Local Activities for Perinatal/Infant Objective 2: Strategy 1	No Local Activities	Local Activities for Perinatal/Infant Objective 2: Strategy 3
<p>p 2.1.1</p> <p><input type="checkbox"/> Monitor and track fetal and infant mortality utilizing the National Fatality Review-Case Reporting System (NFR-CRS) and disseminate data to community and local partners.</p> <p>What is your anticipated outcome?</p>	<p>p 2.2.1</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 2.3.1</p> <p><input checked="" type="checkbox"/> Promote and disseminate information and resources related to SIDS/SUID risk factors and reduction strategies.</p> <p>What is your anticipated outcome?</p> <p>The Mono County MCAH website will be updated including the Infant Health webpage with resources in Spanish and English regarding safe sleep, SIDS/SUID prevention measures. Information about SIDS/SUID and the Safe to Sleep campaign will be disseminated through the webpage, the Social Services Newsletter, and community events. Safe Sleep resources including pacifiers, sleep sacs, and pack n' plays will be provided to families and childcare providers in need of resources.</p>
<p>p 2.1.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>		<p>p 2.3.2</p> <p><input checked="" type="checkbox"/> Disseminate Safe to Sleep® campaign and Safe Sleep strategies that address SIDS and other sleep-related causes of infant death.</p> <p>What is your anticipated outcome?</p>

<p>p 2.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>		<p>p 2.3.3</p> <p><input type="checkbox"/> Partner with Regional Perinatal Programs of California (RPPC) to work with birthing hospitals to disseminate Sudden Infant Death Syndrome/Sudden Unexpected Infant Death (SIDS/SUID) risk reduction information to parents or guardians of newborns upon discharge.</p> <p>What is your anticipated outcome?</p>
<p>p 2.1.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>		<p>p 2.3.4</p> <p><input checked="" type="checkbox"/> Partner with local childcare licensing, birthing facilities, clinics, Women Infant Children (WIC) sites, and medical providers to provide SIDS/SUID and Safe Sleep education.</p> <p>What is your anticipated outcome?</p> <p>A Safe Sleep and SIDS/SUID prevention in-service will be provided with resources and guidance to increase awareness for local childcare providers. In addition, the MCAH program will connect with WIC and the First 5 Home Visiting program to increase awareness.</p>
<p>p 2.1.5</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>		<p>p 2.3.5</p> <p><input checked="" type="checkbox"/> Provide SIDS/SUID grief and bereavement services and supports through home visits and/or mail resource packets to families suffering an infant loss.</p> <p>What is your anticipated outcome?</p> <p>A resource packet will be developed to provide families with information and supports for processing grief and utilized during follow up home visits and interactions with the family.</p>

		<p>p 2.3.6</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>
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If you have additional local activities, please add a row.

Perinatal/Infant Health Domain			
Perinatal/Infant Priority Need: Reduce infant mortality with a focus on eliminating disparities. <i>Perinatal/Infant Focus Area 4: Reduce preterm births.</i>			
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)		NPM 4a: Percent of infants who are ever breastfed NPM 4b: Percent of infants breastfed exclusively through 6 months ESM 4.1: Number of online views to the "Lactation Support for Low-Wage Workers Report" SPM 1: Preterm birth rate among infants born to non-Hispanic Black women.	
Perinatal/Infant State Objective 3: By 2025, reduce the percentage of preterm births from 9.1% (2021 BSMF) to 8.4%.			
Perinatal/Infant State Objective 3: Strategy 1: Lead research and surveillance on disparities in preterm birth rates in California.	Perinatal/Infant State Objective 3: Strategy 2: Lead the implementation of the Black Infant Health (BIH) Program to reduce the impact of stress due to structural racism to improve Black birth outcomes.	Perinatal/Infant State Objective 3: Strategy 3: Lead the implementation of the state general fund effort, Perinatal Equity Initiative (PEI), to support local initiatives to support birthing populations of color.	Perinatal/Infant State Objective 3: Strategy 4: Lead the development and dissemination of preterm birth reduction strategies across California.
Local Activities for Perinatal/Infant Objective 3: Strategy 1	Local Activities for Perinatal/Infant Objective 3: Strategy 2	Local Activities for Perinatal/Infant Objective 3: Strategy 3	Local Activities for Perinatal/Infant Objective 3: Strategy 4
<p>p 3.1.1</p> <p><input type="checkbox"/> Monitor and track local preterm birth rates and disseminate data to community and local partners.</p> <p>What is your anticipated outcome?</p>	<p>p 3.2.1</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.3.1</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.4.1</p> <p><input type="checkbox"/> Partner with local birthing hospitals, and community stakeholders to disseminate social media campaigns about preterm birth reduction strategies.</p> <p>What is your anticipated outcome?</p>

Commented [KE1]: Should this be 3 or 4? Title V shows it as 4.

<p>p 3.1.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.2.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.3.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.4.2</p> <p><input type="checkbox"/> Develop and disseminate preterm birth reduction materials and resources to the community and agencies providing services to moms and babies.</p> <p>What is your anticipated outcome?</p>
<p>p 3.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.2.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.3.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>p 3.4.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

Section C: Local Activities by Domain

At least one activity must be selected or the LHJ must develop at least one activity of their own in the Child Health Domain

Child Health Domain			
<p>Child Priority Need: Optimize the healthy development of all children so they can flourish and reach their full potential.</p> <p><i>Child Focus Area 1: Expand and support developmental screening.</i></p>			
(National/State Performance Measures and Evidence-Based Strategy Measure)	<p>NPM 6: Percentage of children, ages 9 through 35 months, who received a developmental screening using a parent-completed screening tool in the past year.</p> <p>ESM 6.1: Percent of children enrolled in CHVP with at least one developmental screen using a validated instrument within AAP-defined age range (10 months, 18 months, or 24 months' time points) during the reporting period.</p>		
<p>Child State Objective 1:</p> <p>By 2025, increase the percentage of children (ages 9 through 35 months) who received a developmental screening from a health care provider using a parent-completed screening tool in the past year from 25.2% (NSCH 2022) to 32.4%.</p> <p><small>*Please note: We are waiting for the incoming NSCH oversample before updating this target.</small></p>			
<p>Child State Objective 1: Strategy 1: Partner to build data capacity for public health surveillance and program monitoring and evaluation related to developmental screening in California.</p>	<p>Child State Objective 1: Strategy 2: Partner to improve early childhood systems to support early developmental health and family well-being.</p>	<p>Child State Objective 1: Strategy 3: Partner to educate and build capacity among providers and families to understand developmental milestones and implement best practices in developmental screening and monitoring within MCAH programs.</p>	<p>Child State Objective 1: Strategy 4: Support implementation of Department of Health Care Services (DHCS) policies regarding child health and well-being, including developmental screening.</p>
No Local Activities	Local Activities for Child Objective 1: Strategy 2	Local Activities for Child Objective 1: Strategy 3	Local Activities for Child Objective 1: Strategy 4
	<p>ch 1.2.1</p> <p><input type="checkbox"/> Partner with local stakeholders and partners, such as the local First 5 program, Help Me Grow system (if available in your jurisdiction), or Home Visiting Community Advisory Board to identify key local resources for developmental screening/linkage.</p> <p>What is your anticipated outcome?</p>	<p>ch 1.3.1</p> <p><input type="checkbox"/> Partner with early childhood and family-serving programs (including CHVP, AFLP, BIH) to assess current policies and practices on developmental screening and monitoring developmental milestones and determine whether additional monitoring or screening should be incorporated into the programs.</p> <p>What is your anticipated outcome?</p>	<p>ch 1.4.1</p> <p><input type="checkbox"/> Build capacity by partnering with local Medi-Cal managed care health plans to educate and share information with providers about Medi-Cal developmental screening reimbursement and quality measures.</p> <p>What is your anticipated outcome?</p>

	<p>ch 1.2.2</p> <p><input type="checkbox"/> Lead the development of a community resource map that links referrals to services.</p> <p>What is your anticipated outcome?</p>	<p>ch 1.3.2</p> <p><input type="checkbox"/> Partner with providers to educate families in MCAH programs about specific milestones and developmental screening needs.</p> <p>What is your anticipated outcome?</p>	<p>ch 1.4.2</p> <p><input type="checkbox"/> Track County Medi-Cal managed care health plan developmental screening data.</p> <p>What is your anticipated outcome?</p>
	<p>ch 1.2.3</p> <p><input type="checkbox"/> Implement a social media campaign or other outreach to educate families on the importance of well-child and other preventive health visits.</p> <p>What is your anticipated outcome?</p>	<p>ch 1.3.3</p> <p><input type="checkbox"/> Partner with Help Me Grow (HMG) and other key partners to educate providers and families about developmental screening recommendations and tools.</p> <p>What is your anticipated outcome?</p>	<p>ch 1.4.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>
	<p>ch 1.2.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>ch 1.3.4</p> <p><input type="checkbox"/> Partner with Women Infant Children (WIC) to disseminate developmental milestone information, educational resources, and tools.</p> <p>What is your anticipated outcome?</p>	<p>ch 1.4.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

	<p>ch 1.2.5</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>ch 1.3.5</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>ch 1.4.5</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>
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If you have additional local activities, please add a row.

Child Health Domain		
Child Priority Need: Optimize the healthy development of all children so they can flourish and reach their full potential. <i>Child Focus Area 2: Raise awareness of adverse childhood experiences and prevent toxic stress through building resilience.</i>		
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 6: Percentage of children, ages 9 through 35 months, who received a developmental screening using a parent-completed screening tool in the past year. ESM 6.1: Percent of children enrolled in CHVP with at least one developmental screen using a validated instrument within AAP-defined age range (10 months, 18 months, or 24 months' time points) during the reporting period.	
Child State Objective 2: By 2025, increase the percentage of children (ages 0 - 17 years) who live in a home where the family demonstrated qualities of resilience (i.e., met all four resilience items as identified in the NSCH survey) during difficult times from 85.1% (NSCH 2022) to 84.5%.		
Child State Objective 2: Strategy 1: Partner with CDPH Essentials for Childhood and other stakeholders to build data capacity to track and understand experiences of adversity and resilience among children and families.	Child State Objective 2: Strategy 2: Partner to build capacity and expand programs and practices to build family resiliency by optimizing the parent-child relationship, enhancing parenting skills, and addressing child poverty through increasing access to safety net programs within MCAH-funded programs.	Child State Objective 2: Strategy 3: Support the California Office of the Surgeon General and DHCS' ACEs Aware initiative to build capacity among communities, providers, and families to understand the impact of childhood adversity and the importance of trauma-informed care.
Local Activities for Child Objective 2: Strategy 1	Local Activities for Child Objective 2: Strategy 2	Local Activities for Child Objective 2: Strategy 3
ch 2.1.1 <input type="checkbox"/> Identify and examine local county data sources for childhood adversity, childhood poverty, and social determinants of health affecting child health and family resilience. What is your anticipated outcome?	ch 2.2.1 <input type="checkbox"/> Assess current MCAH program practices to promote healthy, safe, stable, and nurturing parent-child relationships within MCAH programs. What is your anticipated outcome?	ch 2.3.1 <input type="checkbox"/> Participate and promote within local county agencies the Surgeon General's ACEs trainings. What is your anticipated outcome?
ch 2.1.2 <input type="checkbox"/> Identify opportunities to expand data collection on key child adversity and family resilience measures. What is your anticipated outcome?	ch 2.2.2 <input type="checkbox"/> Research and share information on statewide initiatives that address social determinants of health and strengthen economic supports for families. What is your anticipated outcome?	ch 2.3.2 <input type="checkbox"/> Share information to support the Surgeon General and DHCS' efforts on trauma screening and training for health care providers. What is your anticipated outcome?

<p>ch 2.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>ch 2.2.3</p> <p><input type="checkbox"/> Incorporate policies and practices to strengthen economic supports, including improving access to safety net programs, for families within MCAH programs.</p> <p>What is your anticipated outcome?</p>	<p>ch 2.3.3</p> <p><input type="checkbox"/> Identify resources and training opportunities locally on ACEs and trauma-informed care for local programs.</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

Child Health Domain	
Child Priority Need: Optimize the healthy development of all children so they can flourish and reach their full potential. <i>Child Focus Area 3: Support and build partnerships to improve the physical health of all children.</i>	
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 6: Percentage of children, ages 9 through 35 months, who received a developmental screening using a parent-completed screening tool in the past year. ESM 6.1: Percent of children enrolled in CHVP with at least one developmental screen using a validated instrument within AAP-defined age range (10 months, 18 months, or 24 months' time points) during the reporting period.
Child State Objective 3: By 2025, increase the percentage of children (ages 1 - 17 years) who had a preventive dental visit in the past year from 81.1% (NSCH 2022) to 82.6%.	
Child State Objective 3: Strategy 1: Support the CDPH Office of Oral Health in their efforts to increase access to regular preventive dental visits for children by sharing information with MCAH programs.	
Local Activities for Child Objective 3: Strategy 1	
ch 3.1.1 <input checked="" type="checkbox"/> Other local activity (Please Specify/Optional): Support the CDPH Office of Oral Health and the Local Oral Health Program in their efforts to increase access to oral health assessments and regular preventive dental visits for children. What is your anticipated outcome? The Brush in a Box campaign to bring tooth brushing education and kits to preschools and childcare will be implemented in conjunction with oral assessments for preschoolers. Dental referrals will be made for any children identified with decay. Parents will be reminded and encouraged to obtain regular annual check-ups and biannual cleanings. Referrals will be made if needed.	

If you have additional local activities, please add a row.

Child Health Domain	
Child Priority Need: Optimize the healthy development of all children so they can flourish and reach their full potential.	
<i>Child Focus Area 3: Support and build partnerships to improve the physical health of all children.</i>	
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 6: Percentage of children, ages 9 through 35 months, who received a developmental screening using a parent-completed screening tool in the past year. ESM 6.1: Percent of children enrolled in CHVP with at least one developmental screen using a validated instrument within AAP-defined age range (10 months, 18 months, or 24 months' time points) during the reporting period.
Child State Objective 4: By 2025, decrease the percentage of fifth grade students who are overweight or obese from 41.3% (2019) to 39.3%.	
Child State Objective 4: Strategy 1: Partner to enable the reporting of data on childhood overweight and obesity in California.	Child State Objective 4: Strategy 2: Partner with WIC and others to provide technical assistance to local MCAH programs to support healthy eating and physically active lifestyles for families.
Local Activities for Child Objective 4: Strategy 1	Local Activities for Child Objective 4: Strategy 2
<p>ch 4.1.1</p> <p><input type="checkbox"/> Contingent upon CDPH/MCAH procuring sub-State-level data on child overweight and obesity, utilize guidance to inform local-level prevention initiatives.</p> <p>What is your anticipated outcome?</p>	<p>ch 4.2.1</p> <p><input type="checkbox"/> Partner with local WIC, local Center for Healthy Communities Programs and Initiatives, local Education initiatives, and local CDPH/MCAH programs and initiatives, stakeholders, and partners to identify resources and best practices and tools on healthy eating and share with families in MCAH programs.</p> <p>What is your anticipated outcome?</p>
<p>ch 4.1.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>ch 4.2.2</p> <p><input type="checkbox"/> Partner with Women Infant Children (WIC), and other local programs to refer and link eligible families to WIC and other healthy food resources.</p> <p>What is your anticipated outcome?</p>
<p>ch 4.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p>	<p>ch 4.2.3</p> <p><input type="checkbox"/> Partner with CDPH/MCAH to utilize the Policies, Systems, and Environmental Change Toolkit to improve physical activity, nutrition, and breastfeeding within the local health jurisdiction.</p>

<p>What is your anticipated outcome?</p>	<p>What is your anticipated outcome?</p>
<p>ch 4.1.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>ch 4.2.4</p> <p><input type="checkbox"/> Share the child MyPlates and related messaging with families and providers to promote healthy eating in children.</p> <p>What is your anticipated outcome?</p>
<p>ch 4.1.5</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>ch 4.2.5</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

<p>Child Health Domain</p>	
<p>Child Priority Need: Optimize the healthy development of all children so they can flourish and reach their full potential. <i>Child Focus Area 3: Support and build partnerships to improve the physical health of all children.</i></p>	
<p>Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)</p>	<p>NPM 17: Medical home. ESM 17.1: Percent of children enrolled in home visiting who received the last recommended visit based on the American Academy of Pediatrics (AAP) schedule.</p>
<p>Child State Objective 5: By 2025, increase the percentage of children (ages 1 – 17 years) who had a preventive medical visit in the past year from 70.0% (NSCH 2022) to TBD%</p>	

<p align="center">Child State Objective 5: Strategy 1: Support local MCAH programs in ensuring children and their families have access to preventive and primary medical care.</p>	<p align="center">Child State Objective 5: Strategy 2: Partner to build data capacity and program monitoring and evaluation to evaluate availability and access of regular, routine medical care for children and families in California.</p>
<p align="center">Local Activities for Child Objective 4: Strategy 1</p>	<p align="center">Local Activities for Child Objective 4: Strategy 2</p>
<p>ch 5.1.1</p> <p><input checked="" type="checkbox"/> Link and refer families in MCAH programs to safety net and public health care programs such as Family Planning, Access, Care, and Treatment (PACT), Medi-Cal, and Denti-Cal.</p> <p>What is your anticipated outcome? In-services and other information sharing will be carried out with Social Services and the Hospital to collaborate and increase communication as well as increase MCAH/PH staff knowledge of these programs and resources.</p>	<p>No Local Activities</p>
<p>ch 5.1.2</p> <p><input checked="" type="checkbox"/> Other local activity (Please Specify/Optional): Promote preventive medical visits for children 1-17 years of age and support access to care for families.</p> <p>What is your anticipated outcome? There will be an increase in the percentage of children 1-17 with recommended preventive medical and dental visits as well as Immunization and other services that promote wellness.</p>	

Section C: Local Activities by Domain

At least one activity must be selected or the LHJ must develop at least one activity of their own in the CYSHCN Health Domain

Children and Youth with Special Health Care Needs (CYSHCN) Domain

CYSHCN Priority Need 1: Make systems of care easier to navigate for CYSHCN and their families.

CYSHCN Focus Area 1: Build capacity at the state and local levels to improve systems that serve CYSHCN and their families.

Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	<p>NPM 12: Percent of adolescents with and without special health care needs who receive services necessary to make transitions to adult health care.</p> <p>ESM 12.1: Number of Local MCAH programs that implement a Scope of Work objective focused on CYSHCN public health systems.</p>
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CYSHCN State Objective 1:
By 2025, maintain the number of Local MCAH programs (44) that chose to implement a Scope of Work objective focused on CYSHCN public health systems and services.

CYSHCN State Objective 1: Strategy 1: Lead state and local MCAH capacity-building efforts to improve and expand public health systems and services for CYSHCN.	CYSHCN State Objective 1: Strategy 2: Lead program outreach and assessment within State MCAH to ensure best practices for serving CYSHCN are integrated into all MCAH programs.	CYSHCN State Objective 1: Strategy 3: Partner to build data capacity to understand needs and health disparities in the CYSHCN population.
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Local Activities for CYSHCN Objective 1: Strategy 1	Local Activities for CYSHCN Objective 1: Strategy 2	No Local Activities
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<p>cy 1.1.1</p> <p><input type="checkbox"/> Conduct an environmental scan focused on CYSHCN and their families, which could include strengths, opportunities, needs, gaps, and resources available in your county or region.</p> <p>What is your anticipated outcome?</p>	<p>cy 1.2.1</p> <p><input checked="" type="checkbox"/> Create or update a resource guide or diagram to help families, providers, and organizations understand the landscape of available local resources for CYSHCN.</p> <p>What is your anticipated outcome? A resource guide for CYSHCN families will be developed to assist families to access resources which may be specialized for them or out of the area as well as local resources. This will be in conjunction with a program to assist families to transition to adult care.</p>	
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<p>cy 1.1.2</p> <p><input type="checkbox"/> Improve coordination of emergency preparedness and disaster relief support for CYSHCN and their families.</p> <p>What is your anticipated outcome?</p>	<p>cy 1.2.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	
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<p>cy 1.1.3</p> <p><input type="checkbox"/> Conduct a local data/evaluation project focused on CYSHCN.</p> <p>What is your anticipated outcome?</p>	<p>cy 1.2.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	
<p>cy 1.1.4</p> <p><input type="checkbox"/> Create or join a public health taskforce focused on the needs of CYSHCN in your county or region.</p> <p>What is your anticipated outcome?</p>	<p>cy 1.2.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	
<p>cy 1.1.5</p> <p><input checked="" type="checkbox"/> Partner with your county CCS program to improve connections and referrals between CCS and Local MCAH.</p> <p>What is your anticipated outcome? MCAH and CCS will work together on a regular basis to discuss and plan for outreach that impacts our shared families. Also we will plan a Family Health Fair geared toward families with CYSHCN members.</p>	<p>cy 1.2.5</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	

If you have additional local activities, please add a row.

Children and Youth with Special Health Care Needs (CYSHCN) Domain		
CYSHCN Priority Need 1: Make systems of care easier to navigate for CYSHCN and their families. CYSHCN Focus Area 2: Increase access to coordinated primary and specialty care for CYSHCN.		
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 12: Percent of adolescents with and without special health care needs who receive services necessary to make transitions to adult health care ESM 12.1: Number of Local MCAH programs that implement a Scope of Work objective focused on CYSHCN public health systems	
CYSHCN State Objective 2: By 2025, increase the percent of adolescents with special health care needs (ages 12 – 17) who received services necessary to make transitions to adult health care from 18.4% to 20.2%. (NSCH 2016-20)		
CYSHCN State Objective 2: Strategy 1: Partner on identifying and incorporating best practices to ensure that CYSHCN and their families receive support for a successful transition to adult health care.	CYSHCN State Objective 2: Strategy 2: Fund DHCS/ISCD to assist CCS counties in providing necessary care coordination and case management to CCS clients to facilitate timely and effective access to care and appropriate community resources.	CYSHCN State Objective 2: Strategy 3: Fund DHCS/ISCD to increase timely access to qualified providers for CCS clients to facilitate coordinated care.
Local Activities for CYSHCN Objective 2: Strategy 1	No Local Activities	No Local Activities
cy 2.1.1 <input checked="" type="checkbox"/> Conduct an environmental scan in your county and/or region to understand needs, strengths, barriers, and opportunities in the transition to adult health care, supports, and services for youth with special health care needs. What is your anticipated outcome?		
cy 2.1.2 <input type="checkbox"/> Develop a communication and/or outreach campaign focused on transition from pediatric care to adult health care, including supports and services for youth with special health care needs. What is your anticipated outcome?		

<p>cy 2.1.3</p> <p><input type="checkbox"/> Create/join a local learning collaborative or workgroup focused on the transition to adult health care and supports and services for youth with special health care needs.</p> <p>What is your anticipated outcome?</p>		
<p>cy 2.1.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>		

If you have additional local activities, please add a row.

Children and Youth with Special Health Care Needs (CYSHCN) Domain

CYSHCN Priority Need 2: Increase engagement and build resilience among CYSHCN and their families.

CYSHCN Focus Area 3: Empower and support CYSHCN, families, and family-serving organizations to participate in health program planning and implementation.

Performance Measures

(National/State Performance Measures and Evidence-Based Strategy Measure)

NPM 12: Percent of adolescents with and without special health care needs who receive services necessary to make transitions to adult health care.

ESM 12.1: Number of Local MCAH programs that implement a Scope of Work objective focused on CYSHCN public health systems.

CYSHCN State Objective 3:

By 2025, maintain the number of local MCAH programs (17) that chose to implement a Scope of Work objective focused on family engagement, social/community inclusion, and/or family strengthening for CYSHCN.

CYSHCN State Objective 3: Strategy 1:

Partner to train and engage CYSHCN and families to improve CYSHCN-serving systems through input and involvement in state and local MCAH program design, implementation, and evaluation.

CYSHCN State Objective 3: Strategy 2:

Fund DHCS/ISCD to support continued family engagement in CCS program improvement, including the Whole Child Model, to assist families of CYSHCN in navigating services.

CYSHCN State Objective 3: Strategy 3:

Support statewide and local efforts to increase resilience among CYSHCN and their families.

Local Activities for CYSHCN Objective 3: Strategy 1

No Local Activities

Local Activities for CYSHCN Objective 3: Strategy 3

cy 3.1.1

Collaborate with a local [Family Resource Center](#) or other CYSHCN-serving community organization to develop a training for LHJ staff on best practices for working with families of CYSHCN.

What is your anticipated outcome?

cy 3.3.1

Implement a project focused on mental health for parents/caregivers of CYSHCN (examples: connecting families in the NICU to home visiting or other Local MCAH programs, provider outreach to integrate maternal mental health screening into NICU follow-up visits or other pediatric specialty visits).

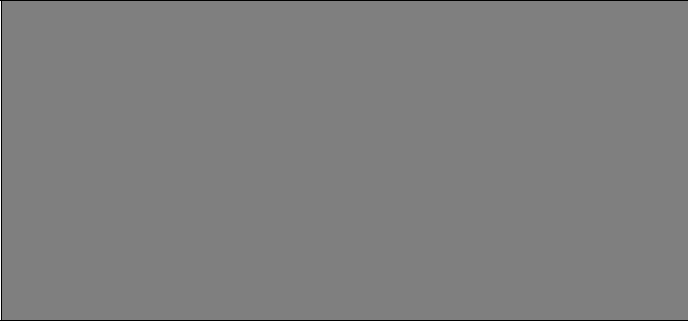
What is your anticipated outcome?

<p>cy 3.1.2</p> <p><input type="checkbox"/> Provide training to a local Family Resource Center or other CYSHCN-serving community organization on how to access Local MCAH programs and resources.</p> <p>What is your anticipated outcome?</p>		<p>cy 3.3.2</p> <p><input type="checkbox"/> Implement a project focused on social and community inclusion for CYSHCN and their families (examples: creating a youth with special health care needs advisory group to improve community inclusion, partner with Parks and Rec or other non-traditional partners to make public spaces and events more inclusive).</p> <p>What is your anticipated outcome?</p>
<p>cy 3.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>		<p>cy 3.3.3</p> <p><input type="checkbox"/> Partner with child welfare to address health needs (including mental health) of children and youth in foster care.</p> <p>What is your anticipated outcome?</p>
<p>cy 3.1.4</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>		<p>cy 3.3.4</p> <p><input type="checkbox"/> Integrate trauma-informed and resilience-building practices specific to CYSHCN and their families into local MCAH programs.</p> <p>What is your anticipated outcome?</p>

cy 3.1.5

Other (Please Specify/Optional):

What is your anticipated outcome?



cy 3.3.5

Other (Please Specify/Optional):

What is your anticipated outcome?

If you have additional local activities, please add a row.

Section C: Local Activities by Domain
At least one activity must be selected or the LHJ must develop at least one activity of their own in the Adolescent Health Domain

Adolescent Domain		
Adolescent Priority Need 1: Enhance strengths, skills and supports to promote positive development and ensure youth are healthy and thrive. <i>Adolescent Focus Area 1: Improve sexual and reproductive health and well-being for all adolescents in California.</i>		
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 10: Percent of adolescents, ages 12 through 17, with a preventive medical visit in the past year. ESM 10.1: Percent of AFLP participants who received a referral for preventive services.	
Adolescent State Objective 1: By 2025, increase the proportion of sexually active adolescents who use condoms and/or hormonal or intrauterine contraception to prevent pregnancy and provide barrier protection against sexually transmitted diseases as measured by: <ul style="list-style-type: none"> percent of sexually active adolescents who used a condom at last sexual intercourse from 55% to 58% percent of sexually active adolescents who used the most effective or moderately effective methods of FDA-approved contraception from 23% to 25%. 		
Adolescent State Objective 1: Strategy 1: Lead surveillance and program monitoring and evaluation related to adolescent sexual and reproductive health.	Adolescent State Objective 1: Strategy 2: Lead to strengthen knowledge and skills to increase use of protective sexual health practices within CDPH/MCAH-funded programs.	Adolescent State Objective 1: Strategy 3: Partner across state and local health and education systems to implement effective comprehensive sexual health education in California.
Local Activities for Adolescent Objective 1: Strategy 1	Local Activities for Adolescent Objective 1: Strategy 2	Local Activities for Adolescent Objective 1: Strategy 3
a 1.1.1 <input type="checkbox"/> Utilize California Adolescent Sexual Health Needs Index (CASHNI) to target adolescent sexual health programs and efforts to youth facing the greatest inequities in health and social outcomes. What is your anticipated outcome?	a 1.2.1 <input type="checkbox"/> For non-AFLP funded county agencies, partner with local AFLP agencies and/or other community partners to promote healthy sexual behaviors and healthy relationships among expectant and parenting youth. What is your anticipated outcome?	a 1.3.1 <input type="checkbox"/> For non-ASH Ed funded county agencies, partner with local ASH Ed funded agencies and/or other community partners to ensure local implementation of sexual health education that is aligned with the California Healthy Youth Act (CHYA) to young people facing the greatest inequities in health and social outcomes. What is your anticipated outcome?

<p>a 1.1.2</p> <p><input type="checkbox"/> Utilize and disseminate California’s Adolescent Birth Rate (ABR) data report to the public and local partners.</p> <p>What is your anticipated outcome?</p>	<p>a 1.2.2</p> <p><input type="checkbox"/> Build capacity of local MCAH workforce to promote protective adolescent sexual health practices by disseminating information, resources, and training opportunities.</p> <p>What is your anticipated outcome?</p>	<p>a 1.3.2</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>
<p>a 1.1.3</p> <p><input type="checkbox"/> Other (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>a 1.2.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>a 1.3.3</p> <p><input type="checkbox"/> Other (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

Adolescent Domain	
Adolescent Priority Need: Enhance strengths, skills and supports to promote positive development and ensure youth are healthy and thrive. <i>Adolescent Focus Area 2: Improve awareness of and access to youth-friendly services for all adolescents in California.</i>	
Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)	NPM 10: Percent of adolescents, ages 12 through 17, with a preventive medical visit in the past year. ESM 10.1: Percent of AFLP participants who received a referral for preventive services.
Adolescent State Objective 2: By 2025, increase the percent of adolescents 12 -17 with a preventive medical visit in the past year from 59.8% (NSCH 2020-2021) to 83.8%.	
Adolescent State Objective 2: Strategy 1: Lead to develop and implement best practices in CDPH/MCAH funded programs to support youth with accessing youth-friendly preventative care, sexual and reproductive health care, and mental health care.	Adolescent State Objective 2: Strategy 2: Partner to increase the quality of preventive care for adolescents in California.
Local Activities for Adolescent Objective 2: Strategy 1	Local Activities for Adolescent Objective 2: Strategy 2
a 2.1.1 <input type="checkbox"/> Implement evidence-based screening tools or evidence-informed assessments to connect adolescents in Local MCAH programs to needed services. What is your anticipated outcome?	a 2.2.1 <input type="checkbox"/> Partner with CDPH/MCAH to disseminate tools and resources to improve the quality and accessibility of adolescent health care in their communities. What is your anticipated outcome?
a 2.1.2 <input type="checkbox"/> Lead the development of a community resources map that links referrals to services for young people. What is your anticipated outcome?	a 2.2.2 <input type="checkbox"/> Other (Please Specify/Optional): What is your anticipated outcome?
a 2.1.3 <input checked="" type="checkbox"/> Partner to disseminate adolescent preventive care recommendations to improve the quality of adolescent health services. What is your anticipated outcome? A peer youth wellness group will be developed in the High Schools to have Adolescent input on the important needs for Adolescent wellness as well as empowering these groups to disseminate this information and support their peers in pursuing health. A variety of activities will be utilized to do this from guest speakers, to projects and other activities.	a 2.2.3 <input checked="" type="checkbox"/> Other local activity (Please Specify/Optional): What is your anticipated outcome?

<p>a 2.1.4 <input checked="" type="checkbox"/> Implement referrals to youth-friendly preventive care, mental health care, and sexual and reproductive health care, including the California’s Family Planning, Access, Care and Treatment program. What is your anticipated outcome? Youth friendly resource guides will be developed including digital resources to provide information on a variety of topics, including sexual health, PACT, mental health, physical and dental health, nutrition and activity, and healthy relationships.</p>	<p>a 2.2.4 <input type="checkbox"/> Other local activity (Please Specify/Optional): What is your anticipated outcome?</p>
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If you have additional local activities, please add a row.

Adolescent Domain		
<p>Priority Need: Enhance strengths, skills and supports to promote positive development and ensure youth are healthy and thrive.</p> <p><i>Adolescent Focus Area 3: Improve social, emotional, and mental health and build resilience among all adolescents in California.</i></p>		
<p>Performance Measures (National/State Performance Measures and Evidence-Based Strategy Measure)</p>	<p>NPM 10: Percent of adolescents, ages 12 through 17, with a preventive medical visit in the past year. ESM 10.1: Percent of AFLP participants who received a referral for preventive services.</p>	
<p style="text-align: center;">Adolescent State Objective 3:</p> <p style="text-align: center;">By 2025, increase the percent of adolescents aged 12-17 who have an adult in their lives with whom they can talk to about serious problems from 76.7% (NSDUH 2018-2019) to 79.7%.</p>		
<p style="text-align: center;">Adolescent State Objective 3: Strategy 1:</p> <p>Lead to strengthen resilience among expectant and parenting adolescents to improve health, social, and educational outcomes.</p>	<p style="text-align: center;">Adolescent State Objective 3: Strategy 2:</p> <p>Partner to identify opportunities to build protective factors for adolescents at the individual, community, and systems levels.</p>	<p style="text-align: center;">Adolescent State Objective 3: Strategy 3:</p> <p>Partner to strengthen knowledge and skills among providers, individuals, and families to identify signs of distress and mental health related needs among adolescents.</p>
<p style="text-align: center;">Local Activities for Adolescent Objective 3: Strategy 1</p>	<p style="text-align: center;">Local Activities for Adolescent Objective 3: Strategy 2</p>	<p style="text-align: center;">Local Activities for Adolescent Objective 3: Strategy 3</p>
<p>a 3.1.1</p> <p><input type="checkbox"/> Partner with CDPH/MCAH to utilize evidence-based tools and resources, such as the Positive Youth Development (PYD) Model, to build youth resiliency to improve health, social, and educational outcomes among expectant and parenting youth.</p> <p>What is your anticipated outcome?</p>	<p>a 3.2.1</p> <p><input type="checkbox"/> Conduct a Positive Youth Development (PYD) Organizational Assessment to build agency capacity to engage and promote youth leadership and youth development.</p> <p>What is your anticipated outcome?</p>	<p>a 3.3.1</p> <p><input type="checkbox"/> Identify local needs and assets relating to adolescent mental health.</p> <p>What is your anticipated outcome?</p>
<p>a 3.1.2</p> <p><input type="checkbox"/> Lead or participate on an Adolescent Family Life Program’s (AFLP) Local Stakeholder Coalition (if AFLP exists in the county).</p> <p>What is your anticipated outcome?</p>	<p>a 3.2.2</p> <p><input type="checkbox"/> Establish or join a local youth advisory board to incorporate youth voice and feedback into local MCAH health programs and initiatives.</p> <p>What is your anticipated outcome?</p>	<p>a 3.3.2</p> <p><input type="checkbox"/> Partner with or join local adolescent health coalitions and co-develop a plan to improve adolescent mental health and well-being.</p> <p>What is your anticipated outcome?</p>

<p>a 3.1.3</p> <p><input type="checkbox"/> Other local activity (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>a 3.2.3</p> <p><input type="checkbox"/> Partner with local community agencies to understand and promote efforts to improve youth engagement and leadership opportunities.</p> <p>What is your anticipated outcome?</p>	<p>a 3.3.3</p> <p><input type="checkbox"/> Partner to disseminate training opportunities and resources related to adolescent mental health and well-being.</p> <p>What is your anticipated outcome?</p>
<p>a 3.1.4</p> <p><input type="checkbox"/> Other (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>a 3.2.4</p> <p><input type="checkbox"/> Other (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>	<p>a 3.3.4</p> <p><input type="checkbox"/> Other (Please Specify/Optional):</p> <p>What is your anticipated outcome?</p>

If you have additional local activities, please add a row.

BUDGET SUMMARY

FISCAL YEAR
2024-25

BUDGET
ORIGINAL

BUDGET STATUS
ACTIVE

BUDGET BALANCE
0.00

Version 7.0 - 150 Quarterly 4.20.20

Program:	Maternal, Child and Adolescent Health (MCAH)														
Agency:	202426 Mono														
SubK:															
	UNMATCHED FUNDING							NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)			
	MCAH-TV		MCAH-SIDS		AGENCY FUNDS			MCAH-Cnty NE				MCAH-Cnty E			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	TOTAL FUNDING	%	MCAH-TV	%	MCAH-SIDS	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*
	ALLOCATION(S) →		77,008.00		3,000.00										#VALUE!

EXPENSE CATEGORY	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(I) PERSONNEL	135,516.24		47,214.32		1,936.41		39,780.52		0.00		17,177.30		0.00		29,407.69
(II) OPERATING EXPENSES	4,600.00		2,616.54		0.00		1,143.46		0.00		840.00		0.00		0.00
(III) CAPITAL EXPENDITURES	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
(IV) OTHER COSTS	6,579.29		4,945.70		1,063.59		570.00		0.00		0.00		0.00		0.00
(V) INDIRECT COSTS	33,879.06		22,231.44		0.00		0.00		0.00		11,647.62		0.00		0.00
BUDGET TOTALS*	180,574.59	42.65%	77,008.00	1.66%	3,000.00	22.98%	41,493.98	0.00%	0.00	16.43%	29,664.92	0.00%	0.00	16.29%	29,407.69
BALANCE(S) →			0.00		0.00										

TOTAL MCAH-TV	77,008.00	→	77,008.00												
TOTAL MCAH-SIDS	3,000.00	→		→	3,000.00										
TOTAL TITLE XIX	36,888.23	→							0.00	[50%]	14,832.46		0.00	[75%]	22,055.77
TOTAL AGENCY FUNDS	63,678.36	→					41,493.98			[50%]	14,832.46			[25%]	7,351.92

\$ 116,896.23 Maximum Amount Payable from State and Federal resources

WE CERTIFY THAT THIS BUDGET HAS BEEN CONSTRUCTED IN COMPLIANCE WITH ALL MCAH ADMINISTRATIVE AND PROGRAM POLICIES.

MCAH/PROJECT DIRECTOR'S SIGNATURE _____ DATE _____ AGENCY FISCAL AGENT'S SIGNATURE _____ DATE _____

* These amounts contain local revenue submitted for information and matching purposes. MCAH does not reimburse Agency contributions.

STATE USE ONLY - TOTAL STATE AND FEDERAL REIMBURSEMENT	PCA Codes	MCAH-TV	MCAH-SIDS	AGENCY FUNDS	MCAH-Cnty NE	MCAH-Cnty E
(I) PERSONNEL	53107	47,214.32	1,936.41		0.00	22,055.77
(II) OPERATING EXPENSES		2,616.54	0.00		0.00	0.00
(III) CAPITAL EXPENSES		0.00	0.00		0.00	0.00
(IV) OTHER COSTS		4,945.70	1,063.59		0.00	0.00
(V) INDIRECT COSTS		22,231.44	0.00		0.00	0.00
Totals for PCA Codes	116,896.23	77,008.00	3,000.00		0.00	22,055.77

Program:		Maternal, Child and Adolescent Health (MCAH)														
Agency:		202426 Mono														
SubK:		UNMATCHED FUNDING						NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)				
		MCAH-TV		MCAH-SIDS		AGENCY FUNDS		MCAH-Cnty NE				MCAH-Cnty E				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		TOTAL FUNDING	%	MCAH-TV	%	MCAH-SIDS	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*
(II) OPERATING EXPENSES DETAIL																
TOTAL OPERATING EXPENSES		4,600.00		2,616.54		0.00		1,143.46		0.00		840.00		0.00		0.00
TRAVEL		3,500.00	54.49%	1,907.15		0.00	21.51%	752.85		0.00	24.00%	840.00		0.00		0.00
TRAINING				0.00		0.00		0.00		0.00		0.00		0.00		0.00
1	Membership Dues	1,100.00	64.49%	709.39		0.00	35.51%	390.61		0.00	0.00%	0.00				0.00
2	Toll-Free line (In-kind)			0.00		0.00		0.00		0.00		0.00				0.00
** Unmatched Operating Expenses are not eligible for Federal matching funds (Title XIX). Expenses may only be charged to Unmatched Title V (Col. 3), State General Funds (Col. 5), and/or Agency (Col. 7) funds.																
(III) CAPITAL EXPENDITURE DETAIL																
TOTAL CAPITAL EXPENDITURES				0.00		0.00		0.00		0.00		0.00		0.00		0.00
(IV) OTHER COSTS DETAIL																
TOTAL OTHER COSTS		6,579.29		4,945.70		1,063.59		570.00		0.00		0.00		0.00		0.00
SUBCONTRACTS				0.00		0.00		0.00		0.00		0.00		0.00		0.00
OTHER CHARGES																
1	Educational & Outreach Materials	1,015.70	100.00%	1,015.70		0.00		0.00		0.00		0.00				0.00
2	Client Support Materials	1,063.59	0.00%	0.00	100.00%	1,063.59	0.00%	0.00		0.00		0.00				0.00
3	Client Support Health & Wellness	3,300.00	90.00%	2,970.00		0.00	10.00%	330.00		0.00		0.00				0.00
4	Paid Media	1,200.00	80.00%	960.00		0.00	20.00%	240.00		0.00		0.00				0.00
(V) INDIRECT COSTS DETAIL																
TOTAL INDIRECT COSTS		33,879.06		22,231.44		0.00		0.00		0.00		11,647.62				
25.00%	of Total Wages + Fringe Benefits	33,879.06	65.62%	22,231.44		0.00		0.00		0.00	34.38%	11,647.62				

Program:	Maternal, Child and Adolescent Health (MCAH)	UNMATCHED FUNDING						NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)				
Agency:	202426 Mono	MCAH-TV		MCAH-SIDS		AGENCY FUNDS		MCAH-Cnty NE		MCAH-Cnty E						
SubK:		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		TOTAL FUNDING	%	MCAH-TV	%	MCAH-SIDS	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*

(I) PERSONNEL DETAIL																			
TOTAL PERSONNEL COSTS					135,516.24		47,214.32		1,936.41		39,780.52		0.00		17,177.30		0.00		29,407.69
FRINGE BENEFIT RATE					48.35%		15,388.02		631.11		12,965.20		0.00		5,598.40		0.00		9,584.51
TOTAL WAGES					91,349.00		31,826.31		1,305.30		26,815.32		0.00		11,578.90		0.00		19,823.18

	FULL NAME (First Name Last Name)	TITLE OR CLASSIFICATION (No Acronyms)	% FTE	ANNUAL SALARY	TOTAL WAGES																
1	Marjoree Neer	MCAH Director/Public Health Manager	50.00%	137,373.00	68,687.00	28.50%	19,575.80		0.00	35.50%	24,383.89		0.00	10.00%	6,868.70		0.00	26.00%	17,858.62	36.00%	X
2	Marjoree Neer	Perinatal Services Coordinator	0.50%	137,373.00	687.00	0.00%	(0.00)		0.00	64.00%	439.68		0.00	10.00%	68.70		0.00	26.00%	178.62	36.00%	X
3	Marjoree Neer	SIDS Coordinator	1.00%	137,373.00	1,374.00	0.00%		95.00%	1,305.30	5.00%	68.70		0.00		0.00		0.00		0.00	36.00%	X
4	Danyell LeBrun	Public Health Manager	5.00%	137,373.00	6,869.00	54.00%	3,709.26		0.00	10.00%	686.90		0.00	10.00%	686.90		0.00	26.00%	1,785.94	36.00%	
5	Jordyn Pinnoche	Community Health Outreach Specialist	15.00%	73,236.00	10,985.00	64.00%	7,030.40		0.00		0.00		0.00	36.00%	3,954.60		0.00		0.00	36.00%	
6	Stephanie Butters	Chief Fiscal Officer, Health & Human Se	2.00%	137,373.00	2,747.00	55.00%	1,510.85		0.00	45.00%	1,236.15		0.00	0.00%	0.00		0.00		0.00	36.00%	

J-Perf MCF Per Staff	Staff Traveling (X)
36.00%	X
36.00%	X
36.00%	X
36.00%	
36.00%	
36.00%	



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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: Health and Human Services

TIME REQUIRED

SUBJECT Maternal, Child, and Adolescent Health (MCAH) California Home Visiting Program (CHVP) Agreement Funding Application FY 2024-2025

PERSONS APPEARING BEFORE THE BOARD

AGENDA DESCRIPTION:

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

Proposed contract with California Department of Public Health, pertaining to Maternal, Child and Adolescent Health (MCAH) Division, California Home Visiting Program (CHVP) Agreement Funding Application (AFA) for Fiscal Year 2024-2025.

RECOMMENDED ACTION:

Approve, and authorize Chair to sign, contract with California Department of Public Health for Maternal, Child and Adolescent Health (MCAH) Division, California Home Visiting Program (CHVP) Agreement Funding Application (AFA) for the period July 1, 2024 through June 30, 2025 and a not-to-exceed amount of \$408,086. Additionally, provide authorization for the Health and Human Services Director to approve minor amendments and/or revisions that may occur during the contract period provided they are approved by County Counsel and do not materially affect the County's rights.

FISCAL IMPACT:

The MCAH CHVP program is funded with California General Fund dollars, totaling \$408,086 for Fiscal Year 2024-2025. MCAH CHVP revenue and related expenditures are included in the Department's Recommended Fiscal Year 2024-2025 budget.

CONTACT NAME: Marjoree Neer, RN, Program Manager

PHONE/EMAIL: 760-924-1818 / mneer@mono.ca.gov

SEND COPIES TO:

Kathy Peterson, Margee Neer, Michelle Raust, Stephanie Butters

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

<p>Click to download</p> <p> Staff Report</p>

[Funding Agreement Agency Information Form \(need signature\)](#)

[Scope of Work](#)

[Budget](#)

[SubK Budget](#)

History

Time	Who	Approval
8/6/2024 9:20 AM	County Counsel	Yes
8/8/2024 2:49 PM	Finance	Yes
8/8/2024 7:03 PM	County Administrative Office	Yes



MONO COUNTY HEALTH AND HUMAN SERVICES Public Health Division

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

DATE: August 13, 2024

TO: Mono County Board of Supervisors

FROM: Marjoree Neer, RN, Program Manager

SUBJECT: Maternal Child & Adolescent Health (MCAH),
California Home Visiting Program (CHVP)
Agreement Funding Application (AFA) FY 2024-25

The California Department of Public Health (CDPH), Maternal, Child and Adolescent Health (MCAH) Division has awarded Mono County a six-year funding allocation for the California Home Visiting Program. The funding is made available under section 9101 of the American Rescue Plan (ARP) Act. The funding's goal is to increase the number of families participating in evidence-based home visiting models and will be used to support planning activities, special support activities, and expansion activities. The funding cycle is from July 1, 2022 through June 30, 2028. Fiscal Year 2024-2025 represents year three (3) of funding.

Mono County First 5 (First 5) currently provides a Parents as Teachers (PAT) evidence-based home visiting program. Mono County will utilize a Memorandum of Understanding with First 5 for the provision of carrying out the Scope of Work activities related to the California Home Visiting Program in order to support planning and expansion activities to increase the number of participating families. First 5 will be able to utilize the California Home Visiting Program funding through a sub-contract award of the agreement.

2024-2025 Goals include:

1. Provide leadership and structure to implement the California Home Visiting Program (CHVP).
2. Integrate the home visiting program into the local early childhood system.
3. Collect, enter, and report on all required participant data.
4. Provide relief and support with rebuilding and stabilizing for staff and families served by the MCAH home visiting program.

For questions, please contact Marjoree Neer, 760-924-1818 or mneer@mono.ca.gov.

**CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
MATERNAL, CHILD AND ADOLESCENT HEALTH (MCAH) DIVISION**

**FUNDING AGREEMENT PERIOD
FY 2023-2028**

AGENCY INFORMATION FORM

Agencies are required to submit an electronic and signed copy (original signatures only) of this form along with their Annual AFA Package.

Agencies are **required to submit information when updates occur** during the fiscal year. Updated submissions do not require certification signatures.

AGENCY IDENTIFICATION INFORMATION

Any program related information being sent from the CDPH MCAH Division will be directed to all Program Directors.

Please enter the agreement or contract number for each applicable program

CHVP SGF EBHV 24-26

Update Effective Date: _____ (only required when submitting updates)

Federal Employer ID#: 95-6005661

FISCAL ID#:

Complete Official Agency Name: Mono County Health and Human Services Department

Business Address: PO Box 476, Bridgeport, CA 93517

Agency Phone: 760-924-1830

Agency Fax: 760-924-1831

Agency Website: <https://monohealth.com/public-health/page/maternal-child-adolescent-health>

**AGREEMENT FUNDING APPLICATION
POLICY COMPLIANCE AND CERTIFICATION**

Please enter the agreement or contract number for each of the applicable programs

CHVP SGF EBHV 24-26

Update Effective Date: _____ (only required when submitting updates)

The undersigned hereby affirms that the statements contained in the Agreement Funding Application (AFA) are true and complete to the best of the applicant's knowledge.

I certify that this Maternal, Child and Adolescent Health (MCAH) program will comply with all applicable provisions of Article 1, Chapter 1, Part 2, Division 106 of the Health and Safety code (commencing with section 123225), Chapters 7 and 8 of the Welfare and Institutions Code (commencing with Sections 14000 and 142), and any applicable rules or regulations promulgated by CDPH pursuant to this article and these Chapters. I further certify that all MCAH related programs will comply with the most current MCAH Policies and Procedures Manual, including but not limited to, Administration. I further agree that the MCAH related programs may be subject to all sanctions, or other remedies applicable, if the MCAH related program violates any of the above laws, regulations and policies with which it has certified it will comply.

Original signature of official authorized to commit the Agency to a CHVP Agreement

Signature line: _____

Name (Print): John Peters

Title: Chair, Board of Supervisors

Date: _____

Original Signature of MCAH Director

Signature line: _____







Marjoree Neer Jun 27, 2024 2:50 PM PDT

Name (Print): Marjoree Neer

Title: Health Program Manager

Date: _____

Jun 27, 2024

CONTACT	FIRST NAME	LAST NAME	TITLE	AUTHORIZED TO SIGN?			PHONE	EMAIL ADDRESS	CHVP INITIATIVE
				BUDGETS	INVOICES	IF YES SELECTED, SIGN			
AGENCY EXECUTIVE DIRECTOR	Kathryn	Peterson	Director of Health and Human Services Dept.	Yes	Yes		760-924-1763	kpeterson@mono.ca.gov	SGF EBHV
MCAH DIRECTOR	Marjoree	Neer	Health Program Manager	Yes	Yes	 <small>Marjoree Neer (Jun 27, 2024 2:30 PDT)</small>	760-924-1818	mneer@mono.ca.gov	SGF EBHV
PROJECT COORDINATOR	Marjoree	Neer	Health Program Manager	Yes	Yes	 <small>Marjoree Neer (Jun 27, 2024 2:30 PDT)</small>	760-924-1818	mneer@mono.ca.gov	SGF EBHV
FISCAL OFFICER	Stephanie	Butters	Chief Fiscal Officer	Yes	Yes	 <small>Stephanie Butters (Jun 27, 2024 13:56 PDT)</small>	760-932-5587	sbutters@mono.ca.gov	SGF EBHV
FISCAL CONTACT	Stephanie	Butters	Chief Fiscal Officer	Yes	Yes	 <small>Stephanie Butters (Jun 27, 2024 13:56 PDT)</small>	760-932-5587	sbutters@mono.ca.gov	SGF EBHV
CLERK OF THE BOARD or	Queenie	Barnard	Clerk-Recorder-Registrar	No	No		760-932-5530	qbarnard@mono.ca.gov	SGF EBHV
CHAIR BOARD OF SUPERVISORS	John	Peters	Board Chair	No	No		760-932-5530	jpeters@mono.ca.gov	SGF EBHV
OFFICIAL AUTHORIZED TO COMMIT AGENCY	John	Peters	Board Chair	No	No		760-932-5530	jpeters@mono.ca.gov	SGF EBHV
ADDITIONAL CONTACTS									
									SGF EBHV
									SGF EBHV

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

REMITTANCE ADDRESS	
Federal ID #:	95-6005661
FISCAL ID #:	0
Contractor:	Mono County Health and Human Services Department
Attention: "Cashier"	Stephanie Butters
Address:	PO Box 476, Bridgeport, CA 93517
Contact Number:	760-924-1830
Email:	sbutters@mono.ca.gov

Either party may make changes to the information above by giving written notice to the other party.

Said changes shall not require an amendment to this agreement, but will require a new STD204 Payee Data Record or CDPH9083 Government Agency Taxpayer Form.

Always include this remittance address on your invoice.











CHVP SGF EBHV 24-26 2 Agency Information Form FY24-25 06.28.24 with John

Final Audit Report

2024-06-28

Created:	2024-06-27
By:	Stephanie Butters (sbutters@mono.ca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAE3WW59Z-hwN9t8x-wKtMu1VzSN43Hu6a

"CHVP SGF EBHV 24-26 2 Agency Information Form FY24-25 06.28.24 with John" History

-  Document created by Stephanie Butters (sbutters@mono.ca.gov)
2024-06-27 - 8:48:07 PM GMT- IP address: 162.252.88.212
-  Document emailed to Kathryn Peterson (kpeterson@mono.ca.gov) for signature
2024-06-27 - 8:56:31 PM GMT
-  Document emailed to Marjoree Neer (mneer@mono.ca.gov) for signature
2024-06-27 - 8:56:31 PM GMT
-  Document emailed to Stephanie Butters (sbutters@mono.ca.gov) for signature
2024-06-27 - 8:56:31 PM GMT
-  Document e-signed by Stephanie Butters (sbutters@mono.ca.gov)
Signature Date: 2024-06-27 - 8:56:45 PM GMT - Time Source: server- IP address: 162.252.88.212
-  Email viewed by Kathryn Peterson (kpeterson@mono.ca.gov)
2024-06-27 - 9:12:15 PM GMT- IP address: 162.252.88.209
-  Document e-signed by Kathryn Peterson (kpeterson@mono.ca.gov)
Signature Date: 2024-06-27 - 9:12:29 PM GMT - Time Source: server- IP address: 162.252.88.209
-  Email viewed by Marjoree Neer (mneer@mono.ca.gov)
2024-06-28 - 6:09:24 AM GMT- IP address: 162.252.88.212
-  Document e-signed by Marjoree Neer (mneer@mono.ca.gov)
Signature Date: 2024-06-28 - 6:10:43 AM GMT - Time Source: server- IP address: 162.252.88.212
-  Agreement completed.
2024-06-28 - 6:10:43 AM GMT



California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025

The purpose of this scope of work (SOW) is to provide guidance and outline requirements for implementing early childhood home visiting services in the California Department of Public Health/California Home Visiting Program (CDPH/CHVP) funded by California State General Funds (SGF). CHVP SGF-funded local health jurisdictions (LHJs) may implement and/or expand Healthy Families America (HFA), Nurse-Family Partnership (NFP), Parents as Teachers (PAT), Family Connects, and/or Home Instruction for Parents of Preschool Youngsters (HIPPPY) home visiting programs in accordance with State requirements to achieve positive outcomes. The SOW includes the following goals:

1. Provide leadership and structure to implement the California Home Visiting Program (CHVP) in LHJs.
2. Integrate the home visiting program into the local early childhood system.
3. Collect, enter, and report on all required participant data.
4. Provide relief and support with rebuilding and stabilizing for staff and families served by Local MCAH home visiting programs including CHVP Innovation Projects through enhanced training, technology, additional staff costs, and family support materials (Special Support Activities).

Note: ***LHJs may continue to spend up to 25% of the SFY 2024-25 SGF EBHV allocation on Special Support Activities, as outlined in Goal 4, below.***

**California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025**

Goals, Objectives, Activities, and Deliverables for July 1, 2024 – June 30, 2025

Goal 1: Provide leadership and structure to implement CHVP in the LHJ.			
#	Objective	Activities	Deliverables
1.1	<p>MCAH Director or designee will provide effective leadership and oversight of CHVP.</p> <p>NOTE: The MCAH Director is required to devote a minimum of 0.05 FTE and a maximum of 0.15 FTE to CHVP oversight, fostering partnerships and collaboration within the LHJ, and directing the local CHVP community advisory board (CAB). The percentage FTE dedicated to CHVP budgets should be deducted from the local MCAH budget to ensure the LHJ does not exceed the MCAH Director FTE Requirements as outlined in the Local MCAH Program P&P Manual. If an MCAH Director cannot meet the requirements of the CHVP SOWs, they can identify a designee, as outlined in the Local MCAH Program P&P. In this</p>	<p>(a) Provide leadership and oversight on all matters related to the development, implementation, operation, administration, evaluation, and reporting for local implementation of home visiting programs following CDPH/CHVP Policies and Procedures (P&P).</p> <p>(b) Attend quarterly CHVP Director calls.</p> <p>(c) Participate in ongoing community advisory board (CAB) Meetings, other local community groups, site visits meetings and conferences as directed.</p>	<p>Submission of:</p> <ul style="list-style-type: none"> • Status Reports • CAB meeting materials • Staffing Reports <p>Participation in:</p> <ul style="list-style-type: none"> • Virtual and/or in-person site visits <p>NOTE: If an LHJ establishes a subcontractor (subK) to deliver home visiting services, an LHJ representative (the CHVP Director when possible and appropriate) must be present during all technical assistance (TA) calls, virtual or in-person visits, and be involved in all programmatic, data, contract, and fiscal communications with CDPH/CHVP. This requirement</p>

**California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025**

Goal 1: Provide leadership and structure to implement CHVP in the LHJ.			
#	Objective	Activities	Deliverables
	situation, the designee, who may be identified as an MCAH Coordinator or other position, can act as the responsible party for CHVP, and should be designated as such on the CHVP budget justification.		ensures that the LHJ maintains oversight and direct involvement in all aspects of the contracted services, guaranteeing alignment with CDPH/CHVP standards and expectations. Additionally, no more than 10% of the allocation can be spent on administrative oversight of a subK.
1.2	LHJ leadership and home visitors will implement home visiting services utilizing culturally responsive practices to ensure that all interactions, interventions, and service deliveries effectively meet the diverse needs of the communities served, employing a cultural humility approach.	<p>(a) Review LHJs MCAH Title V Needs Assessment to determine the community’s equity needs.</p> <p>(b) Participate in opportunities designed to enhance cultural sensitivity through webinars, trainings, and/or conferences.</p> <p>(c) Provide culturally responsive services that address the identified cultural needs of families (e.g., literacy levels, disabilities, military families, grandparents, tradition, etc.).</p> <p>(d) Provide documents in the family’s preferred language, when feasible. Documents should be</p>	<p>Submission of:</p> <ul style="list-style-type: none"> • Status Reports • Staffing Reports • Staff Training Logs

**California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025**

Goal 1: Provide leadership and structure to implement CHVP in the LHJ.			
#	Objective	Activities	Deliverables
		<p>written in no more than an eighth-grade reading level and use plain language.</p> <p>(e) Recruit and hire staff that reflect the community served and/or speak the language of program participants, when possible.</p> <p>(f) As needed, develop and document adaptations that are developmentally, culturally, and linguistically responsive to families, upon approval from model developer and CDPH/CHVP.</p>	
1.3	LHJ leadership will hire, train, and retain staff to comply with selected home visiting model requirements and CDPH/CHVP Policies and Procedures.	<p>(a) Participate in model required trainings related to screening tools, health assessments, reflective supervision, data collection tools, and software.</p> <p>(b) Participate in CHVP site visits as directed by CDPH/CHVP.</p> <p>(c) Maintain full staffing capacity to serve families and adhere to specific model requirements.</p> <p>(d) All staff will sign a confidentiality agreement at the time of hire and annually thereafter.</p>	<p>Submission of:</p> <ul style="list-style-type: none"> • Status Report • Staff training logs and plans • Staffing Reports • Confirmation of signed confidentiality agreement for each staff member

California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
 July 1, 2024- June 30, 2025

Goal 1: Provide leadership and structure to implement CHVP in the LHJ.			
#	Objective	Activities	Deliverables
1.4	LHJ Leadership will ensure the program reaches and maintains contracted Caseload Capacity (CC).	(a) Develop and sustain relationships with appropriate agencies to obtain home visiting participant referrals. (b) Develop a referral triage process for incoming home visiting participants to ensure families are connected with the program that best meets their needs. (c) Ensure each newly enrolled participant receives informed consent and signs a CHVP Participant Consent Form. NOTE: Any LHJ that falls below 85% of the CC for three (3) consecutive months may be required to participate in an Extra Support Plan.	Submission of: <ul style="list-style-type: none"> • Status Reports • Outreach activity Log • Referral triage process outlining referral process (flow chart, logic model, narrative, etc.). • Confirmation of signed CHVP Participant Consent Form for each enrolled participant • Submission of complete and timely participant enrollment data.
1.5	MCAH Director or designee will provide oversight and leadership to ensure selected home visiting model fidelity and quality assurance.	(a) Implement model requirements in accordance with the selected model(s) fidelity standards. (b) LHJs interested in implementing a model-approved adaptation must obtain written	Submission of: <ul style="list-style-type: none"> • Selected model Certificate of Fidelity, Fidelity or Accreditation Report, or similar document demonstrating good standing and model fidelity.

**California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025**

Goal 1: Provide leadership and structure to implement CHVP in the LHJ.			
#	Objective	Activities	Deliverables
		approval from CDPH/CHVP prior to implementation.	
1.6	LHJ leadership will develop and implement home visiting policies and procedures (P&P) and follow all applicable MCAH and CHVP P&Ps.	(a) Develop and conduct an annual review of local P&Ps related to home visiting. (b) Conduct an annual review of, and ensure compliance with, CDPH/CHVP P&Ps. (c) Conduct an annual review of, and ensure compliance with, the MCAH Fiscal Administration P&P Manual. (d) Conduct an annual review of, and ensure compliance with, the Local MCAH Programs P&Ps.	Submission of: <ul style="list-style-type: none"> • Status Reports • Annual confirmation of review of local and CDPH/CHVP P&Ps

California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
 July 1, 2024- June 30, 2025

Goal 1: Provide leadership and structure to implement CHVP in the LHJ.			
#	Objective	Activities	Deliverables
1.7	LHJ leadership will participate in technical assistance (TA) and Continuous Quality Improvement (CQI) projects and activities to support program implementation and improvement goals.	(a) Participate in TA meetings and quality improvement activities as directed by CDPH/CHVP. (b) Utilize the CAB to inform and address quality improvement projects and decisions. (c) Utilize data to inform and improve program activities.	Submission of: <ul style="list-style-type: none"> • Status Reports • CAB meeting materials • CQI Plans, data, and information Participation in: <ul style="list-style-type: none"> • Quarterly TA meetings

California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
 July 1, 2024- June 30, 2025

Goal 2: Integrate the home visiting program into the local early childhood system.			
#	Objective	Activities	Deliverables
2.1	MCAH Director or designee will collaborate with local early childhood system partners to ensure a continuum of services for families.	(a) Maintain a CAB that includes local early childhood system partners and meets at least quarterly to establish appropriate linkages to referral and service systems. (b) Meet and work with other local early childhood system and community partners to coordinate services to families.	Submission of: <ul style="list-style-type: none"> • Status Reports • CAB meeting materials • MOUs and/or information written agreements
2.2	MCAH Director or designee will pursue, develop, and maintain relationships with local service agencies and referral resources to facilitate participant recruitment.	(a) Develop Memoranda of Understanding (MOU) and/or informal written agreements (e.g., letters of support) with community agencies and service providers.	Submission of: <ul style="list-style-type: none"> • Status Reports • MOUs and/or informal written agreements • Outreach logs

California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
 July 1, 2024- June 30, 2025

Goal 3: Collect, enter, and report on all required participant data.			
#	Objective	Activities	Deliverables
3.1	LHJ leadership, home visitors, and data support staff will maintain clean and compliant data.	(a) Accurately collect and submit participant data using selected home visiting model and CHVP-required documents. (b) Ensure accuracy and completeness of data input into designated data systems using data quality reports and monitoring. (c) NFP LHJs will coordinate data system requirements with the NFP National Service Office. (d) HFA LHJs will coordinate with the CHVP Data Team to establish buildout/modification in Efforts to Outcomes (ETO) data system and will comply with all CHVP HFA Data Collection Manual requirements. (e) PAT LHJs will coordinate data system requirements with the PAT National Office for use of the Penelope or Visit Tracker Web data system(s)	<ul style="list-style-type: none"> • Submission of timely and accurate data on participant demographics, service utilization, and performance measures, according to, and with fidelity to, the selected home visiting model guidelines and CHVP requirements. • Participate in regular technical assistance calls and site visits with CDPH/CHVP staff.

Contract #/LHJ Name:
California Home Visiting Program – SGF EBHV



California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025

Goal 3: Collect, enter, and report on all required participant data.			
#	Objective	Activities	Deliverables
		(f) Collect and enter participant data into designated data systems within seven working days, or as required by the selected home visiting model. (g) Provide and/or coordinate with data collection system owners to provide monthly enrollment and other requested reports to CDPH/CHVP as needed.	

**California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025**

Goal 4 (if applicable): Provide relief and support with rebuilding and stabilizing for staff and families served by Local MCAH home visiting programs, including CHVP Innovation Projects, through enhanced training, technology, additional staff costs, and family support materials.

#	Objective	Activity	Deliverable
4.1	<p>LHJ leadership will monitor the use of funds for Special Support Activities.</p> <p>NOTE: LHJs can spend up to 25% of the FY 2024-25 SGF EBHV allocation on Special Support Activities.</p>	<p>(a) Additional Staff Costs: Fund staff costs associated with providing home visits or administration for programs, including incentive bonuses or overtime pay that supports individual employees.</p> <p>(b) Training: Fund additional training opportunities that address the needs of families, including but not limited to health equity, reproductive justice, social determinants of health, etc.</p> <p>(c) Technology: Fund and distribute the necessary technological means for participant families and staff.</p> <p>(d) Family Support Materials: Fund the purchase of necessary support materials, including diapers, diapering supplies, gift cards, and prepaid grocery cards to participating families for the purpose of providing extra support.</p>	<p>Submission of:</p> <ul style="list-style-type: none"> • Special Support Activity Report <p>Additional Staff Costs:</p> <ul style="list-style-type: none"> ○ Number of staff (not FTE) receiving incentive or other pay ○ Total amount spent on Additional Staff Costs ○ Explanation of fund use <p>Training:</p> <ul style="list-style-type: none"> ○ Name and date of training. ○ Purpose and description of training ○ Name and number of staff participating in training ○ Costs associated with training, including travel <p>Technology:</p> <ul style="list-style-type: none"> ○ Hardware or software purchased ○ Number of families receiving technology

California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
 July 1, 2024- June 30, 2025

Goal 4 (if applicable): Provide relief and support with rebuilding and stabilizing for staff and families served by Local MCAH home visiting programs, including CHVP Innovation Projects, through enhanced training, technology, additional staff costs, and family support materials.			
			<ul style="list-style-type: none"> ○ Number of staff receiving technology Family Support Materials: <ul style="list-style-type: none"> ○ Type and number of gift cards purchased and distributed ○ Type and number of prepaid grocery cards purchased and distributed. ○ Number of families receiving diapers and diapering supplies ○ Information about “other” Family Support Materials purchased
4.2	LHJ leadership will maintain clean and compliant special support activity data, per CHVP guidelines.	(a) Collect, maintain, and report use of Special Support funds as outlined in CHVP Special Support Activity guidance.	Submission of: <ul style="list-style-type: none"> ● Special Support Activity Report ● Additional documentation upon request

Contract #/LHJ Name:
California Home Visiting Program – SGF EBHV



**California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025**

Home Visiting Model	Monitoring Channel	Due Date
All reports and documentation must be submitted via SharePoint, unless otherwise directed by CHVP.		
All	Staffing Report	January 15, April 15, July 15, October 15
All	Status Report <ul style="list-style-type: none"> • CAB Roster, Minutes, and Agendas • MOUs or informal agreements with community agencies and service providers • Outreach logs • Training plans and logs • Policies and Procedures • Referral Triage Plan • Confirmation of signed Participant Consent Forms • Confirmation of signed confidentiality agreements for all direct staff • Model Developer Agreement, Accreditation, and/or Affiliation documentation. • Special Support Activity Report 	April 15 and/or October 15 as determined by CDPH/CHVP
Nurse-Family Partnership	Priority Population Survey	April 15 and October 15
All	CQI plans, data, and information	Upon Request

Contract #/LHJ Name:
California Home Visiting Program – SGF EBHV




California Home Visiting Program
State General Fund (SGF) Evidence-Based Home Visiting (EBHV)
Scope of Work
July 1, 2024- June 30, 2025

Home Visiting Model	Monitoring Channel	Due Date
All	Technical assistance calls/meetings	Quarterly (TBD)
All	Site Visit	TBD
All (if applicable)	Special Support Activity Report	April 15 and October 15

NOTE: If compliance standards are not met in a timely manner, CDPH/CHVP may temporarily withhold cash payment pending correction of the deficiency; disallowing all or part of the cost of the activity or action out of compliance; wholly or partly suspending or terminating the award; or withholding further awards.

Marjoree Neer

MCAH Director Name


Marjoree Neer (Jun 28, 2024 16:43 PDT)

MCAH Director Signature

Jun 28, 2024

Date






CHVP SGF EBHV 24-26 9 SFY 2024-25 SOW final

Final Audit Report

2024-06-28

Created:	2024-06-27
By:	Stephanie Butters (sbutters@mono.ca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAARQcGzul3LeagzpoMIEkFydlqCRz9up2

"CHVP SGF EBHV 24-26 9 SFY 2024-25 SOW final" History

-  Document created by Stephanie Butters (sbutters@mono.ca.gov)
2024-06-27 - 9:00:05 PM GMT- IP address: 162.252.88.212
-  Document emailed to Marjoree Neer (mneer@mono.ca.gov) for signature
2024-06-27 - 9:00:49 PM GMT
-  Email viewed by Marjoree Neer (mneer@mono.ca.gov)
2024-06-27 - 9:02:58 PM GMT- IP address: 47.179.8.90
-  Document e-signed by Marjoree Neer (mneer@mono.ca.gov)
Signature Date: 2024-06-28 - 11:43:53 PM GMT - Time Source: server- IP address: 174.236.224.251
-  Agreement completed.
2024-06-28 - 11:43:53 PM GMT



BUDGET SUMMARY

FISCAL YEAR
2024-25

BUDGET
ORIGINAL

BUDGET STATUS
ACTIVE

BUDGET BALANCE
0.00

Version 7.0 - 150 Quarterly 4.20.20

Program:	California Home Visiting Program (SGF)	UNMATCHED FUNDING				NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)				
Agency:	CHVP 24-26 MONO	CHVP - SGF		AGENCY FUNDS		CHVP-SGF-NE		CHVP-Cnty NE		CHVP-SGF-E		CHVP-Cnty E		
SubK:		(1)	(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		TOTAL FUNDING	%	CHVP - SGF	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*
		ALLOCATION(S) →		408,086.00										#VALUE!

EXPENSE CATEGORY	(1)	(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(I) PERSONNEL	28,211.85		28,211.85		0.00		0.00		0.00		0.00		0.00
(II) OPERATING EXPENSES	0.00		0.00		0.00		0.00		0.00		0.00		0.00
(III) CAPITAL EXPENDITURES	0.00		0.00		0.00		0.00		0.00		0.00		0.00
(IV) OTHER COSTS	370,000.00		370,000.00		0.00		0.00		0.00		0.00		0.00
(V) INDIRECT COSTS	9,874.15		9,874.15		0.00		0.00		0.00		0.00		0.00
BUDGET TOTALS*	408,086.00	100.00%	408,086.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
	BALANCE(S) →		0.00										

TOTAL CHVP - SGF	408,086.00	→	408,086.00	[50%]	0.00	[25%]	0.00
TOTAL TITLE XIX	0.00	→	0.00	[50%]	0.00	[50%]	0.00
TOTAL AGENCY FUNDS	0.00	→	0.00	[50%]	0.00	[75%]	0.00

\$ 408,086.00 Maximum Amount Payable from State and Federal resources

WE CERTIFY THAT THIS BUDGET HAS BEEN CONSTRUCTED IN COMPLIANCE WITH ALL MCAH ADMINISTRATIVE AND PROGRAM POLICIES.

MCAH/PROJECT DIRECTOR'S SIGNATURE _____ DATE _____ AGENCY FISCAL AGENT'S SIGNATURE _____ DATE _____

* These amounts contain local revenue submitted for information and matching purposes. MCAH does not reimburse Agency contributions.

STATE USE ONLY - TOTAL STATE AND FEDERAL REIMBURSEMENT		CHVP - SGF	AGENCY FUNDS	CHVP-SGF-NE	CHVP-Cnty NE	CHVP-SGF-E	CHVP-Cnty E
PCA Codes	51023	51021	TBD	51022	TBD		
(I) PERSONNEL	28,211.85	0.00	0.00	0.00	0.00		
(II) OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00		
(III) CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00		
(IV) OTHER COSTS	370,000.00	0.00	0.00	0.00	0.00		
(V) INDIRECT COSTS	9,874.15	0.00	0.00	0.00	0.00		
Totals for PCA Codes	408,086.00	408,086.00		0.00	0.00	0.00	0.00

Program:		California Home Visiting Program (SGF)		UNMATCHED FUNDING				NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)			
Agency:		CHVP 24-26 MONO		CHVP - SGF		AGENCY FUNDS		CHVP-SGF-NE		CHVP-Cnty NE		CHVP-SGF-E		CHVP-Cnty E	
SubK:		(1)	(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		TOTAL FUNDING	%	CHVP - SGF	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*	
(II) OPERATING EXPENSES DETAIL															
							% TRAVEL NON-ENH MATCH				% TRAVEL ENH MATCH			% PERSONNEL MATCH	
							0.00%				0.00%			0.00%	
TOTAL OPERATING EXPENSES		0.00		0.00		0.00		0.00		0.00		0.00		Match Available	
1	TRAVEL			0.00		0.00		0.00		0.00		0.00		0.00	
1	TRAINING			0.00		0.00		0.00		0.00		0.00		0.00	
1				0.00		0.00		0.00		0.00		0.00		0.00	
** Unmatched Operating Expenses are not eligible for Federal matching funds (Title XIX). Expenses may only be charged to Unmatched Title V (Col. 3), State General Funds (Col. 5), and/or Agency (Col. 7) funds.															
(III) CAPITAL EXPENDITURE DETAIL															
TOTAL CAPITAL EXPENDITURES				0.00		0.00		0.00		0.00		0.00			
(IV) OTHER COSTS DETAIL															
TOTAL OTHER COSTS		370,000.00		370,000.00		0.00		0.00		0.00		0.00		0.00	
SUBCONTRACTS															
1	First 5 Mono County	370,000.00	100.00%	370,000.00		0.00	0.00%	0.00		0.00		0.00		0.00	
OTHER CHARGES															
1				0.00		0.00		0.00		0.00		0.00		Match Available	
(V) INDIRECT COSTS DETAIL															
TOTAL INDIRECT COSTS		9,874.15		9,874.15		0.00		0.00		0.00		0.00			
35.00%	of Total Wages + Fringe Benefits	9,874.15	100.00%	9,874.15		0.00	0.00%	0.00		0.00		0.00			

Program:	California Home Visiting Program (SGF)	UNMATCHED FUNDING				NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)				
Agency:	CHVP 24-26 MONO	CHVP - SGF		AGENCY FUNDS		CHVP-SGF-NE		CHVP-Cnty NE		CHVP-SGF-E		CHVP-Cnty E		
SubK:		(1)	(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		TOTAL FUNDING	%	CHVP - SGF	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*

(I) PERSONNEL DETAIL

TOTAL PERSONNEL COSTS		28,211.85		28,211.85		0.00		0.00		0.00		0.00		0.00
FRINGE BENEFIT RATE		49.79%		9,377.85		0.00		0.00		0.00		0.00		0.00
TOTAL WAGES		18,834.00		18,834.00		0.00		0.00		0.00		0.00		0.00

	FULL NAME (First Name Last Name)	TITLE OR CLASSIFICATION (No Acronyms)	% FTE	ANNUAL SALARY	TOTAL WAGES										
1	Marjoree Neer	Health Program Manager/PHN / MCAH	5.00%	137,373.00	6,869.00	100.00%	6,869.00		0.00		0.00		0.00		0.00
2	Stephanie Butters	Chief Fiscal Officer	5.00%	137,373.00	6,869.00	100.00%	6,869.00		0.00		0.00		0.00		0.00
3	Michelle Raust	Deputy Director of Health and Human Se	2.50%	151,303.00	3,783.00	100.00%	3,783.00		0.00		0.00		0.00		0.00
4	Dr. Thomas Boo	Public Health Officer	1.00%	131,331.00	1,313.00	100.00%	1,313.00		0.00		0.00		0.00		0.00

J-Pers MCF Per Staff	Staff Traveling (X)
36.00%	
36.00%	
36.00%	
36.00%	

BUDGET SUMMARY

FISCAL YEAR
2024-25

BUDGET
ORIGINAL

BUDGET STATUS
ACTIVE

BUDGET BALANCE
0.00

SUBCONTRACT

Version 7.0 - 150 Quarterly 4.20.20

Program: California Home Visiting Program (SGF)
Agency: CHVP 24-26 MONO
SubK: Mono County First 5

	UNMATCHED FUNDING				NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)				
	CHVP - SGF		AGENCY FUNDS		CHVP-SGF-NE		CHVP-Cnty NE		CHVP-SGF-E		CHVP-Cnty E		
TOTAL FUNDING	(1)	(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ALLOCATION(S) →	%	CHVP - SGF	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*	#VALUE!
			370,000.00										

EXPENSE CATEGORY	(1)	(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	%	CHVP - SGF	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*	#VALUE!
(I) PERSONNEL	328,607.37		328,607.37		0.00		0.00		0.00		0.00		0.00
(II) OPERATING EXPENSES	10,000.14		10,000.14		0.00		0.00		0.00		0.00		0.00
(III) CAPITAL EXPENDITURES	0.00		0.00		0.00		0.00		0.00		0.00		0.00
(IV) OTHER COSTS	20,000.00		20,000.00		0.00		0.00		0.00		0.00		0.00
(V) INDIRECT COSTS	11,392.49		11,392.49		0.00		0.00		0.00		0.00		0.00
BUDGET TOTALS*	370,000.00	100.00%	370,000.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
BALANCE(S) →			0.00										

TOTAL CHVP - SGF	370,000.00	→	370,000.00	[50%]	0.00	[25%]	0.00
TOTAL TITLE XIX	0.00	→	0.00	[50%]	0.00	[50%]	0.00
TOTAL AGENCY FUNDS	0.00	→	0.00	[50%]	0.00	[75%]	0.00

\$ 370,000.00 Maximum Amount Payable from State and Federal resources

WE CERTIFY THAT THIS BUDGET HAS BEEN CONSTRUCTED IN COMPLIANCE WITH ALL MCAH ADMINISTRATIVE AND PROGRAM POLICIES.

MCAH/PROJECT DIRECTOR'S SIGNATURE

DATE

AGENCY FISCAL AGENT'S SIGNATURE

DATE

* These amounts contain local revenue submitted for information and matching purposes. MCAH does not reimburse Agency contributions.

STATE USE ONLY - TOTAL STATE AND FEDERAL REIMBURSEMENT	PCA Codes	CHVP - SGF	AGENCY FUNDS	CHVP-SGF-NE	CHVP-Cnty NE	CHVP-SGF-E	CHVP-Cnty E
		51023		51021	TBD	51022	TBD
(I) PERSONNEL		328,607.37		0.00	0.00	0.00	0.00
(II) OPERATING EXPENSES		10,000.14		0.00	0.00	0.00	0.00
(III) CAPITAL EXPENSES		0.00		0.00	0.00	0.00	0.00
(IV) OTHER COSTS		20,000.00		0.00	0.00	0.00	0.00
(V) INDIRECT COSTS		11,392.49		0.00	0.00	0.00	0.00
Totals for PCA Codes	370,000.00	370,000.00		0.00	0.00	0.00	0.00

Program:		California Home Visiting Program (SGF)		UNMATCHED FUNDING				NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)			
Agency:		CHVP 24-26 MONO		CHVP - SGF		AGENCY FUNDS		CHVP-SGF-NE		CHVP-Cnty NE		CHVP-SGF-E		CHVP-Cnty E	
SubK:		Mono County First 5		(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		(1)		%	CHVP - SGF	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*
(II) OPERATING EXPENSES DETAIL															
		TOTAL OPERATING EXPENSES		10,000.14	10,000.14		0.00		0.00		0.00		0.00		0.00
									0.00%				0.00%		0.00%
															Match Available
	TRAVEL	5,000.14	100.00%	5,000.14		0.00	0.00%	0.00		0.00		0.00	0.00%	0.00	0.00%
	TRAINING	5,000.00	100.00%	5,000.00		0.00	0.00%	0.00		0.00		0.00	0.00%	0.00	0.00%
1				0.00		0.00		0.00		0.00		0.00			
2				0.00		0.00		0.00		0.00		0.00			
3				0.00		0.00		0.00		0.00		0.00			
4				0.00		0.00		0.00		0.00		0.00			
5				0.00		0.00		0.00		0.00		0.00			
6				0.00		0.00		0.00		0.00		0.00			
7				0.00		0.00		0.00		0.00		0.00			
8				0.00		0.00		0.00		0.00		0.00			
9				0.00		0.00		0.00		0.00		0.00			
10				0.00		0.00		0.00		0.00		0.00			
11				0.00		0.00		0.00		0.00		0.00			
12				0.00		0.00		0.00		0.00		0.00			
13				0.00		0.00		0.00		0.00		0.00			
14				0.00		0.00		0.00		0.00		0.00			
15				0.00		0.00		0.00		0.00		0.00			
** Unmatched Operating Expenses are not eligible for Federal matching funds (Title XIX). Expenses may only be charged to Unmatched Title V (Col. 3), State General Funds (Col. 5), and/or Agency (Col. 7) funds.															
(III) CAPITAL EXPENDITURE DETAIL															
		TOTAL CAPITAL EXPENDITURES			0.00		0.00		0.00		0.00		0.00		0.00
(IV) OTHER COSTS DETAIL															
		TOTAL OTHER COSTS		20,000.00	20,000.00		0.00		0.00		0.00		0.00		0.00
SUBCONTRACTS															
1				0.00		0.00		0.00		0.00		0.00			
2				0.00		0.00		0.00		0.00		0.00			
3				0.00		0.00		0.00		0.00		0.00			
4				0.00		0.00		0.00		0.00		0.00			
5				0.00		0.00		0.00		0.00		0.00			
6				0.00		0.00		0.00		0.00		0.00			
7				0.00		0.00		0.00		0.00		0.00			
8				0.00		0.00		0.00		0.00		0.00			
OTHER CHARGES															
1	Grocery Cards	20,000.00	100.00%	20,000.00		0.00	0.00%	0.00		0.00		0.00			0.00%
2				0.00		0.00		0.00		0.00		0.00			
3				0.00		0.00		0.00		0.00		0.00			
4				0.00		0.00		0.00		0.00		0.00			
5				0.00		0.00		0.00		0.00		0.00			
6				0.00		0.00		0.00		0.00		0.00			
7				0.00		0.00		0.00		0.00		0.00			
8				0.00		0.00		0.00		0.00		0.00			
(V) INDIRECT COSTS DETAIL															
		TOTAL INDIRECT COSTS		11,392.49	11,392.49		0.00		0.00		0.00		0.00		0.00
3.47%	of Total Wages + Fringe Benefits	11,392.49	100.00%	11,392.49		0.00	0.00%	0.00		0.00		0.00			

Program:	California Home Visiting Program (SGF)	UNMATCHED FUNDING				NON-ENHANCED MATCHING (50/50)				ENHANCED MATCHING (75/25)				
Agency:	CHVP 24-26 MONO	CHVP - SGF		AGENCY FUNDS		CHVP-SGF-NE		CHVP-Cnty NE		CHVP-SGF-E		CHVP-Cnty E		
SubK:	Mono County First 5	(1)	(2)	(3)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	TOTAL FUNDING	%	CHVP - SGF	%	Agency Funds*	%	Combined Fed/State	%	Combined Fed/Agency*	%	Combined Fed/State	%	Combined Fed/Agency*	

(I) PERSONNEL DETAIL

TOTAL PERSONNEL COSTS		328,607.37	328,607.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFIT RATE	54.04%	115,281.37	115,281.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES		213,326.00	213,326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FULL NAME (First Name Last Name)	TITLE OR CLASSIFICATION (No Acronyms)	% FTE	ANNUAL SALARY	TOTAL WAGES														J-Pers MCF Per Staff	Staff Traveling (X)
1 Molly Des Baillets	Executive Director, supervision of HV	31.50%	111,753.04	35,202.00	100.00%	35,202.00		0.00		0.00		0.00		0.00				0.00	36.00%
2 Elvira Felix-DeCecena	Home Visitor	38.50%	78,437.11	30,198.00	100.00%	30,198.00		0.00		0.00		0.00		0.00				0.00	36.00%
3 Lara Walker	Home Visitor	20.50%	90,482.00	18,549.00	100.00%	18,549.00		0.00		0.00		0.00		0.00				0.00	36.00%
4 Debbie Riffel	Home Visitor	28.50%	39,527.40	11,265.00	100.00%	11,265.00		0.00		0.00		0.00		0.00				0.00	36.00%
5 Diana Copado	Home Visitor	90.00%	67,212.13	60,491.00	100.00%	60,491.00		0.00		0.00		0.00		0.00				0.00	36.00%
6 Eileen Jackson	Home Visitor	90.00%	64,023.60	57,621.00	100.00%	57,621.00		0.00		0.00		0.00		0.00				0.00	36.00%
7				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
8				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
9				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
10				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
11				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
12				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
13				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
14				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
15				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
16				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
17				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
18				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
19				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
20				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
21				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
22				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
23				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
24				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
25				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
26				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
27				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
28				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
29				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%
30				0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.00%



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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: Health and Human Services

TIME REQUIRED

SUBJECT Proposed contract with California Department of Public Health, pertaining to HIV Surveillance Grant Agreement Number 24-10294 July 1, 2024 - June 30, 2029

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Proposed contract with California Department of Public Health, pertaining to HIV Surveillance Grant Agreement Number 24-10294.

RECOMMENDED ACTION:

Approve, and authorize Chair to sign, contract with California Department of Public Health for HIV Surveillance Grant Agreement Number 24-10294 for the period July 1, 2024, through June 30, 2029, and a not-to-exceed amount of \$15,000. Additionally, provide authorization for the Health and Human Services Director to approve minor amendments and/or revisions that may occur during the contract period provided they are approved by County Counsel and do not materially affect the County's rights.

FISCAL IMPACT:

The HIV Surveillance Grant is funded through the California Department of Public Health, Center for Infectious Diseases, Office of AIDS State General Funds. Maximum grant amount of \$15,000, \$3,000 per year of the five-year grant cycle. Revenue and related expenditures are included in the Department's Recommended Fiscal Year 2024-2025 budget.

CONTACT NAME: Marjoree Neer

PHONE/EMAIL: 760-924-1818 / mneer@mono.ca.gov

SEND COPIES TO:

Kathy Peterson, Michelle Raust, Marjoree Neer, Stephanie Butters

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

[Click to download](#)

[▢ Staff Report](#)

[▢ Grant Agreement \(signature needed\)](#)

[▢ Civil Rights Form \(signature needed\)](#)

[▢ Contractor Certification Clauses \(signature needed\)](#)

History

Time	Who	Approval
8/6/2024 9:21 AM	County Counsel	Yes
8/8/2024 3:22 PM	Finance	Yes
8/8/2024 7:04 PM	County Administrative Office	Yes



MONO COUNTY HEALTH AND HUMAN SERVICES Public Health Division

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

DATE: August 6, 2024
TO: Mono County Board of Supervisors
FROM: Kathryn Peterson, Health and Human Services Director
SUBJECT: HIV Surveillance Grant Agreement Number 24-10294, July 1, 2024-June 30, 2029

Mono County Health and Human Services Department, Public Health Division contracts with the California Department of Public Health, Center for Infectious Diseases, Office of AIDS to provide HIV surveillance program activities that focus on five goals:

1. **Maintain infrastructure for HIV surveillance** by establishing and maintaining HIV case surveillance in health, medical, public health, and social service settings, including laboratories and HIV testing sites such that HIV case reporting to the local health department occurs in a timely and complete fashion;
2. **Collect and submit accurate, complete, and timely HIV surveillance data to Office of AIDS.** Collect HIV surveillance data that meet all data requirements set forth by the OA and the Centers for Disease Control and Prevention (CDC), and submit those data to the OA in a timely fashion;
3. **Maintain data security and confidentiality.** Protect patient privacy and confidentiality by ensuring that protected health information is stored and disclosed only in a manner consistent with California and federal laws and regulations, and OA policies and procedures;
4. **Program management and coordination.** Conduct HIV surveillance activities in a manner consistent with administrative, fiscal, budgetary, and program guidance from CDPH, OA, and CDC that ensure program management and coordination;
5. **Collaborate with partners to respond to the HIV epidemic** to facilitate sharing data and resources to support progress toward meeting California's Integrated Plan goals and objectives.

Funds provided under this grant agreement are available from July 1, 2024 – June 30, 2029.

For questions, please do not hesitate to contact me at 760-924-1763 or kpeterson@mono.ca.gov.

California HIV Surveillance Program

Awarded By

THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH, hereinafter “Department”

TO

County of Mono, hereinafter “Grantee”

Implementing the “HIV Surveillance”, hereinafter “Project”

GRANT AGREEMENT NUMBER 24-10294

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

AUTHORITY: The Department has authority to grant funds for the Project under Health and Safety Code. The Legislature authorized in the Health & Safety Code (HSC) Section 131019 the CDPH, Office of AIDS (OA) as the lead agency within the State responsible for coordinating state programs, services and activities related to HIV and Acquired Immune Deficiency Syndrome (AIDS). HSC 131085 (a) and (b) authorize the CDPH to enter into grants to perform public health activities.

PURPOSE: The Department shall award this Grant Agreement to and for the benefit of the Grantee; the purpose of the Grant is for the Grantee to administer the HIV Surveillance Program (HSP) and to ensure the implementation of Human Immunodeficiency Virus (HIV) surveillance activities. The Grantee will plan, develop, and implement all aspects of HIV surveillance in their jurisdiction.

GRANT AMOUNT: The maximum amount payable under this Grant Agreement shall not exceed the amount of \$15,000.00.

TERM OF GRANT AGREEMENT: The term of the Grant shall begin on July 1, 2024 and terminates on June 30, 2029. No funds may be requested or invoiced for services performed or costs incurred after June 30, 2029.

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

California Department of Public Health	County of Mono
Kimberly Ferreira, Assistant Chief Surveillance and Prevention Evaluation and Reporting Branch 1616 Capitol Avenue, Suite 616, MS 7700 Sacramento, CA, 95899-7426 Telephone: (916) 842-0965 Email: kimberly.ferreira@cdph.ca.gov	Marjoree Neer P.O. Box 476 Mammoth Lakes CA 93546 Telephone: (760) 924-1818 Email: mneer@mono.ca.gov

Direct all inquiries to the following representatives:

California Department of Public Health	County of Mono
Kimberly Ferreira, Assistant Chief Surveillance and Prevention Evaluation and Reporting Branch 1616 Capitol Avenue, Suite 616, MS 7700 Sacramento, CA, 95899-7426 Telephone: (916) 842-0965 Email: kimberly.ferreira@cdph.ca.gov	Stephanie Butters, Fiscal Officer P.O. Box 476 Bridgeport CA 93517 Telephone: (760) 932-5587 Email: sbutters@mono.ca.gov

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

Remittance Address
County of Mono Stephanie Butters, Fiscal Officer P.O. Box 476 Bridgeport CA 93517 Telephone: (760) 932-5587 Email: sbutters@mono.ca.gov

Either party may make changes to the Project Representatives, or remittance address, by giving a written notice to the other party, said changes shall not require an amendment to this agreement but must be maintained as supporting documentation. Note: Remittance address changes will require the Grantee to submit a completed CDPH 9083 Governmental Entity Taxpayer ID Form or STD 204 Payee Data Record Form and the STD 205 Payee Data Supplement which can be requested through the CDPH Project Representatives for processing.

STANDARD GRANT PROVISIONS. The Grantee must adhere to all Exhibits listed and any subsequent revisions. The following Exhibits are attached hereto or attached by reference and made a part of this Grant Agreement:

EXHIBIT A LETTER OF AWARD
EXHIBIT A1 LIST OF ALLOCATIONS
EXHIBIT A2 FUNDING ALLOCATION PROCESS
EXHIBIT B BUDGET DETAIL AND PAYMENT PROVISIONS
EXHIBIT C STANDARD GRANT CONDITIONS*
EXHIBIT D ADDITIONAL PROVISIONS
EXHIBIT E INFORMATION PRIVACY AND SECURITY REQUIREMENTS
EXHIBIT F CONTRACTOR'S RELEASE

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

GRANT EXECUTION. Unless otherwise prohibited by law or Grantees policy, the parties agree that an electronic copy of a signed Grant agreement, or an electronically signed Grant agreement, has the same force and legal effect as a Grant agreement executed with an original ink signature. The term "electronic copy of a signed Grant" refers to a transmission by facsimile, electronic mail, or other electronic means of a copy of an original signed Grant in a portable document format. The term "electronically signed Grant" means a grant agreement that is executed by applying an electronic signature using technology approved by the Grantee.

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

Executed By:

Date: _____

John Peters, Chair
County of Mono
P.O. Box 715
Bridgeport, CA 93517

Date: _____

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



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

TOMÁS J. ARAGÓN, M.D., Dr.P.H.
Director and State Public Health Officer



GAVIN NEWSOM
Governor

March 1, 2024

TO: CALIFORNIA LOCAL HEALTH JURISDICTIONS

SUBJECT: FY 2024-25 HIV SURVEILLANCE PROGRAM

The California Department of Public Health, Center for Infectious Diseases, Office of AIDS (OA) is pleased to announce the availability of \$6.67 million in State General Funds in fiscal year (FY) 2024-2025 for local HIV surveillance programs. HIV surveillance program activities focus on five goals:

1. **Maintain infrastructure for HIV surveillance** by establishing and maintaining HIV case surveillance in health, medical, public health, and social service settings, including laboratories and HIV testing sites such that HIV case reporting to the local health department occurs in a timely and complete fashion;
2. **Collect and submit accurate, complete, and timely HIV surveillance data to Office of AIDS.** Collect HIV surveillance data that meet all data requirements set forth by the OA and the Centers for Disease Control and Prevention (CDC), and submit those data to the OA in a timely fashion;
3. **Maintain data security and confidentiality.** Protect patient privacy and confidentiality by ensuring that protected health information is stored and disclosed only in a manner consistent with California and federal laws and regulations, and OA policies and procedures;
4. **Program management and coordination.** Conduct HIV surveillance activities in a manner consistent with administrative, fiscal, budgetary, and program guidance from CDPH, OA, and CDC that ensure program management and coordination;
5. **Collaborate with partners to respond to the HIV epidemic** to facilitate sharing data and resources to support progress toward meeting California's Integrated Plan goals and objectives.



These funds will be available to the HIV surveillance program on a yearly basis from July 1, 2024 – June 30, 2029. The amount of funding allocated is on an annual basis through a non-competitive formula. The [Surveillance Program Funding Allocation Process](#) includes the annual allocation amounts for specific jurisdictions.

The funds must be used to provide allowable HIV surveillance program activities at the local level. For guidance, please see the [HIV Surveillance Program Scope of Work](#). All Grantees must adhere to the Scope of Work, and any subsequent revisions, along with all instructions, policy memorandums, or directives issued by CDPH/OA. CDPH/OA will make any changes and/or additions to these guidelines in writing and, whenever possible, notification of such changes shall be made 30 days prior to implementation.

In order to apply for these funds, you must return the required budget documents by June 1, 2024. The documents should be e-mailed to HIV.Surveillance@cdph.ca.gov. Please note that no funds are secured until the contract is fully executed.

We look forward to collaborating with you to conduct effective surveillance of the California HIV epidemic. If you have any questions, please email HIV.Surveillance@cdph.ca.gov or Kimberly Ferreira at Kimberly.Ferreira@cdph.ca.gov.

Sincerely,



Deanna A. Sykes, PhD
Chief, Surveillance and Prevention Evaluation and Reporting Branch
Office of AIDS
California Department of Public Health

cc: Kimberly Ferreira
Assistant Branch Chief
Surveillance and Prevention Evaluation and Reporting Branch
Office of AIDS
California Department of Public Health

Jamie Katayanagi, Chief
Quality Management Unit
Surveillance Section
Surveillance and Prevention Evaluation and Reporting Branch
Office of AIDS
California Department of Public Health

Exhibit A2 Funding Allocation Process

The Office of AIDS (OA) will allocate \$6.67 million in Fiscal Year (FY) 2024-2025 State General Fund to local health jurisdictions (LHJs) for local HIV Surveillance Programs. OA will use the following formula for FY 2024-25:

The allocation formula is based upon the following factors:

- New diagnoses for past 5 years (2017-2021); and
- Living cases at most recent year end (2021)

Funding Minimum:

OA will implement a minimum allocation of \$3,000 for the rest of the LHJs. The ten LHJs receiving the minimum allocation: *Alpine, Colusa, Glenn, Mariposa, Modoc, Mono, Plumas, Sierra, Tehama, and Trinity.*

OA will apply the following stabilization measures:

1. Funding Cap (CAP): OA will implement a funding cap, which is a **maximum** funding level placed on each LHJ, set at 106 percent of the FY 2023-24 allocation. The fifteen LHJs impacted by the funding cap: *Fresno, Imperial, Kern, Los Angeles, Merced, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Joaquin, Stanislaus, Tulare, Ventura and Yolo.*
2. Hold Harmless Provision:
OA will distribute funds to other LHJs so that the **minimum** funding level is 96 percent of the FY 2023-24 allocation. Thirty LHJs are allocated funds due to the hold harmless provision.

Six LHJs receive their unadjusted formula amount: *Alameda, Napa, Pasadena, Santa Barbara, Solano, and Sutter.*

FY 2024/25 HIV Surveillance Program Funding Allocation

County/City	FY 23/24 Allocation	FY 24/25 Unadjusted Allocation via formula (no cap, HH, or min.)	Unadjusted Allocation % of FY 23/24 Allocation	FINAL FY 24/25 Adjusted Allocation	FINAL Adjusted Allocation % of Unadjusted	FINAL Adjusted Allocation % of FY 23/24 Allocation	Summary Action
Alameda	\$ 285,286	\$ 272,692	95.6%	\$ 271,514	99.6%	95%	Formula
Alpine	\$ -	\$ 47	-	\$ 3,000	6383.0%	-	Minimum
Amador	\$ 6,015	\$ 4,994	83.0%	\$ 5,654	113.2%	94%	HH
Berkeley	\$ 27,342	\$ 18,292	66.9%	\$ 25,701	140.5%	94%	HH
Butte	\$ 25,343	\$ 13,345	52.7%	\$ 23,822	178.5%	94%	HH
Calaveras	\$ 5,334	\$ 2,452	46.0%	\$ 5,013	204.4%	94%	HH
Colusa	\$ 3,000	\$ 2,210	73.7%	\$ 3,000	135.7%	100%	Minimum
Contra Costa	\$ 172,681	\$ 140,330	81.3%	\$ 162,320	115.7%	94%	HH
Del Norte	\$ 3,334	\$ 1,382	41.5%	\$ 3,133	226.7%	94%	HH
El Dorado	\$ 12,561	\$ 10,358	82.5%	\$ 11,807	114.0%	94%	HH
Fresno	\$ 90,643	\$ 149,002	164.4%	\$ 95,990	64.4%	106%	Cap
Glenn	\$ 3,000	\$ 913	30.4%	\$ 3,000	328.6%	100%	Minimum
Humboldt	\$ 12,004	\$ 11,324	94.3%	\$ 11,283	99.6%	94%	HH
Imperial	\$ 19,193	\$ 31,459	163.9%	\$ 20,325	64.6%	106%	Cap
Inyo	\$ 4,668	\$ 1,230	26.3%	\$ 4,387	356.7%	94%	HH
Kern	\$ 122,859	\$ 174,105	141.7%	\$ 130,107	74.7%	106%	Cap
Kings	\$ 18,007	\$ 12,834	71.3%	\$ 16,926	131.9%	94%	HH
Lake	\$ 10,003	\$ 5,732	57.3%	\$ 9,402	164.0%	94%	HH
Lassen	\$ 5,334	\$ 932	17.5%	\$ 5,013	537.9%	94%	HH
Long Beach	\$ 243,065	\$ 177,467	73.0%	\$ 228,481	128.7%	94%	HH
Los Angeles	\$ 1,972,378	\$ 2,223,227	112.7%	\$ 2,088,748	94.0%	106%	Cap
Madera	\$ 16,006	\$ 13,994	87.4%	\$ 15,045	107.5%	94%	HH
Marin	\$ 51,353	\$ 30,648	59.7%	\$ 48,271	157.5%	94%	HH
Mariposa	\$ 3,000	\$ 1,084	36.1%	\$ 3,000	276.8%	100%	Minimum
Mendocino	\$ 13,337	\$ 7,536	56.5%	\$ 12,536	166.3%	94%	HH
Merced	\$ 18,049	\$ 31,724	175.8%	\$ 19,113	60.2%	106%	Cap
Modoc	\$ 2,820	\$ 71	2.5%	\$ 3,000	4225.4%	106%	Minimum
Mono	\$ 3,000	\$ 336	11.2%	\$ 3,000	892.9%	100%	Minimum
Monterey	\$ 47,999	\$ 43,119	89.8%	\$ 45,119	104.6%	94%	HH
Napa	\$ 13,251	\$ 12,952	97.7%	\$ 12,896	99.6%	97%	Formula
Nevada	\$ 6,669	\$ 6,196	92.9%	\$ 6,268	101.2%	94%	HH
Orange	\$ 425,502	\$ 382,602	89.9%	\$ 399,971	104.5%	94%	HH
Pasadena	\$ 26,792	\$ 27,287	101.8%	\$ 27,169	99.6%	101%	Formula
Placer	\$ 15,040	\$ 20,825	138.5%	\$ 15,927	76.5%	106%	Cap
Plumas	\$ 3,000	\$ 1,008	33.6%	\$ 3,000	297.6%	100%	Minimum
Riverside	\$ 293,218	\$ 441,763	150.7%	\$ 310,517	70.3%	106%	Cap
Sacramento	\$ 218,266	\$ 239,914	109.9%	\$ 231,143	96.3%	106%	Cap
San Benito	\$ 3,180	\$ 4,062	127.7%	\$ 3,367	82.9%	106%	Cap
San Bernardino	\$ 256,250	\$ 330,049	128.8%	\$ 271,368	82.2%	106%	Cap
San Diego	\$ 660,768	\$ 618,660	93.6%	\$ 621,121	100.4%	94%	HH
San Francisco	\$ 715,084	\$ 433,268	60.6%	\$ 672,178	155.1%	94%	HH
San Joaquin	\$ 83,479	\$ 95,300	114.2%	\$ 88,404	92.8%	106%	Cap
San Luis Obispo	\$ 33,345	\$ 18,368	55.1%	\$ 31,344	170.6%	94%	HH
San Mateo	\$ 89,634	\$ 77,919	86.9%	\$ 84,255	108.1%	94%	HH
Santa Barbara	\$ 34,678	\$ 36,439	105.1%	\$ 36,282	99.6%	105%	Formula
Santa Clara	\$ 232,038	\$ 194,348	83.8%	\$ 218,115	112.2%	94%	HH
Santa Cruz	\$ 28,010	\$ 21,824	77.9%	\$ 26,329	120.6%	94%	HH
Shasta	\$ 13,985	\$ 7,849	56.1%	\$ 13,145	167.5%	94%	HH
Sierra	\$ 3,000	\$ 217	7.2%	\$ 3,000	1382.5%	100%	Minimum
Siskiyou	\$ 4,668	\$ 2,324	49.8%	\$ 4,387	188.8%	94%	HH
Solano	\$ 63,257	\$ 64,265	101.6%	\$ 63,988	99.6%	101%	Formula
Sonoma	\$ 74,029	\$ 56,681	76.6%	\$ 69,587	122.8%	94%	HH
Stanislaus	\$ 45,123	\$ 53,998	119.7%	\$ 47,785	88.5%	106%	Cap
Sutter	\$ 7,520	\$ 7,560	100.5%	\$ 7,527	99.6%	100%	Formula
Tehama	\$ 3,000	\$ 2,826	94.2%	\$ 3,000	106.2%	100%	Minimum
Trinity	\$ 3,000	\$ 454	15.1%	\$ 3,000	660.8%	100%	Minimum
Tulare	\$ 30,081	\$ 36,922	122.7%	\$ 31,855	86.3%	106%	Cap
Tuolumne	\$ 4,668	\$ 1,765	37.8%	\$ 4,387	248.6%	94%	HH
Ventura	\$ 65,776	\$ 70,890	107.8%	\$ 69,656	98.3%	106%	Cap
Yolo	\$ 14,672	\$ 18,572	126.6%	\$ 15,537	83.7%	106%	Cap
Yuba	\$ 6,015	\$ 4,639	77.1%	\$ 5,654	121.9%	94%	HH
Total	\$ 6,674,612	\$ 6,674,585		\$ 6,679,872			

0	No Case County/City Unadjusted
6	Formula County/City Funding
15	Cap County/City Minimum
10	Allocation County/City Hold
30	Harmless County/City Total
61	Counties/Cities

Exhibit B
Budget Detail and Payment Provisions

1. Invoicing and Payment

- A. Upon completion of project activities as provided in Exhibit A Grant Application/Attachment 1 Grantee Written Modification, and upon receipt and approval of the invoices, the State agrees to reimburse the Grantee for activities performed and expenditures incurred in accordance with the total amount of this agreement.
- B. Invoices shall include the Grant Number and shall be submitted electronically or in triplicate not more frequently than monthly in arrears to HIV.Surveillance@cdph.ca.gov.
- C. Invoices shall:
- 1) Be prepared on Grantee letterhead. If invoices are not on produced letterhead invoices must be signed by an authorized official, employee or agent certifying that the expenditures claimed represent activities performed and are in accordance with Exhibit A Grant Application under this Grant.
 - 2) Bear the Grantee's name as shown on the Grant.
 - 3) Identify the billing and/or performance period covered by the invoice.
 - 4) Itemize costs for the billing period in the same or greater level of detail as indicated in this Grant. Subject to the terms of this Grant, reimbursement may only be sought for those costs and/or cost categories expressly identified as allowable and approved by CDPH.
- D. Amount awarded under this Grant is identified in the CDPH 1229 Grant Agreement.

2. Budget Contingency Clause

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

3. Prompt Payment Clause

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

Exhibit B
Budget Detail and Payment Provisions

4. Timely Submission of Final Invoice

- A. A final undisputed invoice shall be submitted for payment no more than forty-five (45) calendar days following the expiration or termination date of this Grant, unless a later or alternate deadline is agreed to in writing by the program grant manager. Said invoice should be clearly marked "Final Invoice", indicating that all payment obligations of the State under this Grant have ceased and that no further payments are due or outstanding.
- B. The State may, at its discretion, choose not to honor any delinquent final invoice if the Grantee fails to obtain prior written State approval of an alternate final invoice submission deadline.

5. Travel and Per Diem Reimbursement

Any reimbursement for necessary travel and per diem shall, unless otherwise specified in this Agreement, be at the rates currently in effect, as established by the California Department of Human Resources ([Cal HR](#)). If the Cal HR rates change during the term of the Agreement, the new rates shall apply upon their effective date and no amendment to this Agreement shall be necessary. No travel outside the State of California shall be reimbursed without prior authorization from the CDPH. Verbal authorization should be confirmed in writing. Written authorization may be in a form including fax or email confirmation.

EXHIBIT C**STANDARD GRANT CONDITIONS**

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

- 9. INCOME RESTRICTIONS:** Grantee agrees that any refunds, rebates, credits, or other amounts (including any interest thereon) accruing to or received by the Grantee under this Grant shall be paid by the Grantee to the Department, to the extent that they are properly allocable to costs for which the Grantee has been reimbursed by the Department under this Grant.
- 10. INDEPENDENT CONTRACTOR:** Grantee, and its agents and employees of Grantee, in the performance of the Project, shall act in an independent capacity and not as officers, employees or agents of the Department.
- 11. MEDIA EVENTS:** Grantee shall notify the Department's Grant Manager in writing at least twenty (20) working days before any public or media event publicizing the accomplishments and/or results of the Project and provide the opportunity for attendance and participation by Department's representatives.
- 12. NO THIRD-PARTY RIGHTS:** The Department and Grantee do not intend to create any rights or remedies for any third- party as a beneficiary of this Grant or the project.
- 13. NOTICE:** Grantee shall promptly notify the Department's Grant Manager in writing of any events, developments or changes that could affect the completion of the project or the budget approved for this Grant.
- 14. PROFESSIONALS:** Grantee agrees that only licensed professionals will be used to perform services under this Grant where such services are called for.
- 15. RECORDS:** Grantee certifies that it will maintain Project accounts in accordance with generally accepted accounting principles. Grantee further certifies that it will comply with the following conditions for a grant award as set forth in the Request for Applications (Exhibit D) and the Grant Application (Exhibit A).
- A. Establish an official file for the Project which shall adequately document all significant actions relative to the Project;
 - B. Establish separate accounts which will adequately and accurately depict all amounts received and expended on this Project, including all grant funds received under this Grant;
 - C. Establish separate accounts which will adequately depict all income received which is attributable to the Project, especially including any income attributable to grant funds disbursed under this Grant;
 - D. Establish an accounting system which will adequately depict final total costs of the Project, including both direct and indirect costs; and,
 - E. Establish such accounts and maintain such records as may be necessary for the state to fulfill federal reporting requirements, including any and all reporting requirements under federal tax statutes or regulations.
- 16. RELATED LITIGATION:** Under no circumstances may Grantee use funds from any disbursement under this Grant to pay for costs associated with any litigation between the Grantee and the Department.

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

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

19. STATE-FUNDED RESEARCH GRANTS:

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

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

Exhibit D
Additional Provisions

1. Cancellation / Termination

- A. This Grant may be cancelled by CDPH without cause upon thirty (30) calendar days advance written notice to the Grantee.
- B. CDPH reserves the right to cancel or terminate this Grant immediately for cause. The Grantee may submit a written request to terminate this Grant only if CDPH substantially fails to perform its responsibilities as provided herein.
- C. The term “for cause” shall mean that the Grantee fails to meet the terms, conditions, and/or responsibilities of this agreement. Causes for termination include, but are not limited to the following occurrences:
 - 1) If the Grantee knowingly furnishes any statement, representation, warranty, or certification in connection with the agreement, which representation is materially false, deceptive, incorrect, or incomplete.
 - 2) If the Grantee fails to perform any material requirement of this Grant or defaults in performance of this agreement.
 - 3) If the Grantee files for bankruptcy, or if CDPH determines that the Grantee becomes financially incapable of completing this agreement.
- D. Grant termination or cancellation shall be effective as of the date indicated in CDPH’s notification to the Grantee. The notice shall stipulate any final performance, invoicing or payment requirements.
- E. In the event of early termination or cancellation, the Grantee shall be entitled to compensation for services performed satisfactorily under this agreement and expenses incurred up to the date of cancellation and any non-cancelable obligations incurred in support of this Grant.
- F. In the event of termination, and at the request of CDPH, the Grantee shall furnish copies of all proposals, specifications, designs, procedures, layouts, copy, and other materials related to the services or deliverables provided under this Grant, whether finished or in progress on the termination date.
- G. The Grantee will not be entitled to reimbursement for any expenses incurred for services and deliverables pursuant to this agreement after the effective date of termination.
- H. Upon receipt of notification of termination of this Grant, and except as otherwise specified by CDPH, the Grantee shall:
 - 1) Place no further order or subgrants for materials, services, or facilities.
 - 2) Settle all outstanding liabilities and all claims arising out of such termination of orders and subgrants.

Exhibit D
Additional Provisions

- 3) Upon the effective date of termination of the Grant and the payment by CDPH of all items properly changeable to CDPH hereunder, Grantee shall transfer, assign and make available to CDPH all property and materials belonging to CDPH, all rights and claims to any and all reservations, grants, and arrangements with owners of media/PR materials, or others, and shall make available to CDPH all written information regarding CDPH's media/PR materials, and no extra compensation is to be paid to Grantee for its services.
 - 4) Take such action as may be necessary, or as CDPH may specify, to protect and preserve any property related to this agreement which is in the possession of the Grantee and in which CDPH has or may acquire an interest.
- I. CDPH may, at its discretion, require the Grantee to cease performance of certain components of the Scope of Work as designated by CDPH and complete performance of other components prior to the termination date of the Grant.

2. Avoidance of Conflicts of Interest by Grantee

- A. CDPH intends to avoid any real or apparent conflict of interest on the part of the Grantee, subgrants, or employees, officers and directors of the Grantee or subgrants. Thus, CDPH reserves the right to determine, at its sole discretion, whether any information, assertion or claim received from any source indicates the existence of a real or apparent conflict of interest; and, if a conflict is found to exist, to require the Grantee to submit additional information or a plan for resolving the conflict, subject to CDPH review and prior approval.
- B. Conflicts of interest include, but are not limited to:
- 1) An instance where the Grantee or any of its subgrants, or any employee, officer, or director of the Grantee or any subgrant or has an interest, financial or otherwise, whereby the use or disclosure of information obtained while performing services under the grant would allow for private or personal benefit or for any purpose that is contrary to the goals and objectives of the grant.
 - 2) An instance where the Grantee's or any subgrant's employees, officers, or directors use their positions for purposes that are, or give the appearance of being, motivated by a desire for private gain for themselves or others, such as those with whom they have family, business or other ties.
- C. If CDPH is or becomes aware of a known or suspected conflict of interest, the Grantee will be given an opportunity to submit additional information or to resolve the conflict. A Grantee with a suspected conflict of interest will have five (5) working days from the date of notification of the conflict by CDPH to provide complete information regarding the suspected conflict. If a conflict of interest is determined to exist by CDPH and cannot be resolved to the satisfaction of CDPH, the conflict will be grounds for terminating the grant. CDPH may, at its discretion upon receipt of a written request from the Grantee, authorize an extension of the timeline indicated herein.

Exhibit D
Additional Provisions

3. Dispute Resolution Process

- A. A Grantee grievance exists whenever there is a dispute arising from CDPH's action in the administration of an agreement. If there is a dispute or grievance between the Grantee and CDPH, the Grantee must seek resolution using the procedure outlined below.
- 1) The Grantee should first informally discuss the problem with the CDPH Program Grant Manager. If the problem cannot be resolved informally, the Grantee shall direct its grievance together with any evidence, in writing, to the program Branch Chief. The grievance shall state the issues in dispute, the legal authority or other basis for the Grantee's position and the remedy sought. The Branch Chief shall render a decision within ten (10) working days after receipt of the written grievance from the Grantee. The Branch Chief shall respond in writing to the Grantee indicating the decision and reasons therefore. If the Grantee disagrees with the Branch Chief's decision, the Grantee may appeal to the second level.
 - 2) When appealing to the second level, the Grantee must prepare an appeal indicating the reasons for disagreement with Branch Chief's decision. The Grantee shall include with the appeal a copy of the Grantee's original statement of dispute along with any supporting evidence and a copy of the Branch Chief's decision. The appeal shall be addressed to the Deputy Director of the division in which the branch is organized within ten (10) working days from receipt of the Branch Chief's decision. The Deputy Director of the division in which the branch is organized or his/her designee shall meet with the Grantee to review the issues raised. A written decision signed by the Deputy Director of the division in which the branch is organized or his/her designee shall be directed to the Grantee within twenty (20) working days of receipt of the Grantee's second level appeal.
- B. If the Grantee wishes to appeal the decision of the Deputy Director of the division in which the branch is organized or his/her designee, the Grantee shall follow the procedures set forth in Division 25.1 (commencing with Section 38050) of the Health and Safety Code and the regulations adopted thereunder. (Title 1, Division 2, Chapter 2, Article 3 (commencing with Section 1140) of the California Code of Regulations).
- C. Disputes arising out of an audit, examination of an agreement or other action not covered by subdivision (a) of Section 20204, of Chapter 2.1, Title 22, of the California Code of Regulations, and for which no procedures for appeal are provided in statute, regulation or the Agreement, shall be handled in accordance with the procedures identified in Sections 51016 through 51047, Title 22, California Code of Regulations.
- D. Unless otherwise stipulated in writing by CDPH, all dispute, grievance and/or appeal correspondence shall be directed to the CDPH Grant Manager.
- E. There are organizational differences within CDPH's funding programs and the management levels identified in this dispute resolution provision may not apply in every contractual situation. When a grievance is received and organizational differences exist, the Grantee shall be notified in writing by the CDPH Grant Manager of the level, name, and/or title of the appropriate management official that is responsible for issuing a decision at a given level.

Exhibit E
Information Privacy and Security Requirements

This Information Privacy and Security Requirements Exhibit (Exhibit) sets forth the information privacy and security requirements Contractor is obligated to follow with respect to all personal and confidential information (as defined herein) disclosed to Contractor, or collected, created, maintained, stored, transmitted or used by Contractor for or on behalf of the California Department of Public Health (CDPH), pursuant to Contractor's agreement with CDPH. (Such personal and confidential information is referred to herein collectively as CDPH PCI.) CDPH and Contractor desire to protect the privacy and provide for the security of CDPH PCI pursuant to this Exhibit and in compliance with state and federal laws applicable to the CDPH PCI.

- I. Order of Precedence: With respect to information privacy and security requirements for all CDPH PCI, the terms and conditions of this Exhibit shall take precedence over any conflicting terms or conditions set forth in any other part of the agreement between Contractor and CDPH, including Exhibit A (Scope of Work), all other exhibits and any other attachments, and shall prevail over any such conflicting terms or conditions.
- II. Effect on lower tier transactions: The terms of this Exhibit shall apply to all contracts, subcontracts, and subawards, and the information privacy and security requirements Contractor is obligated to follow with respect to CDPH PCI disclosed to Contractor, or collected, created, maintained, stored, transmitted or used by Contractor for or on behalf of CDPH, pursuant to Contractor's agreement with CDPH. When applicable the Contractor shall incorporate the relevant provisions of this Exhibit into each subcontract or subaward to its agents, subcontractors, or independent consultants.
- III. Definitions: For purposes of the agreement between Contractor and CDPH, including this Exhibit, the following definitions shall apply:
 - A. Breach:

"Breach" means:

 1. the unauthorized acquisition, access, use, or disclosure of CDPH PCI in a manner which compromises the security, confidentiality, or integrity of the information; or
 2. the same as the definition of "breach of the security of the system" set forth in California Civil Code section 1798.29(f).
 - B. Confidential Information: "Confidential information" means information that:
 1. does not meet the definition of "public records" set forth in California Government code section 7920.530, or is exempt from disclosure under any of the provisions of Section 7920.000, et seq. of the California Government code or any other applicable state or federal laws; or
 2. is contained in documents, files, folders, books, or records that are clearly labeled, marked or designated with the word "confidential" by CDPH.
 - C. Disclosure: "Disclosure" means the release, transfer, provision of, access to, or divulging in any manner of information outside the entity holding the information.

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- D. PCI: “PCI” means “personal information” and “confidential information” (as these terms are defined herein):
- E. Personal Information: “Personal information” means information, in any medium (paper, electronic, oral) that:
1. directly or indirectly collectively identifies or uniquely describes an individual; or
 2. could be used in combination with other information to indirectly identify or uniquely describe an individual, or link an individual to the other information; or
 3. meets the definition of “personal information” set forth in California Civil Code section 1798.3, subdivision (a) or
 4. is one of the data elements set forth in California Civil Code section 1798.29, subdivision (g)(1) or (g)(2); or
 5. meets the definition of “medical information” set forth in either California Civil Code section 1798.29, subdivision (h)(2) or California Civil Code section 56.05, subdivision (j); or
 6. meets the definition of “health insurance information” set forth in California Civil Code section 1798.29, subdivision (h)(3); or
 7. is protected from disclosure under applicable state or federal law.
- F. Security Incident: “Security Incident” means:
1. an attempted breach; or
 2. the attempted or successful unauthorized access or disclosure, modification, or destruction of CDPH PCI, in violation of any state or federal law or in a manner not permitted under the agreement between Contractor and CDPH, including this Exhibit; or
 3. the attempted or successful modification or destruction of, or interference with, Contractor’s system operations in an information technology system, that negatively impacts the confidentiality, availability, or integrity of CDPH PCI; or
 4. any event that is reasonably believed to have compromised the confidentiality, integrity, or availability of an information asset, system, process, data storage, or transmission. Furthermore, an information security incident may also include an event that constitutes a violation or imminent threat of violation of information security policies or procedures, including acceptable use policies.
- G. Use: “Use” means the sharing, employment, application, utilization, examination, or analysis of information.
- IV. Disclosure Restrictions: The Contractor and its employees, agents, and subcontractors shall protect from unauthorized disclosure any CDPH PCI. The Contractor shall not disclose, except as otherwise specifically permitted by the agreement between Contractor and CDPH (including this Exhibit), any

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CDPH PCI to anyone other than CDPH personnel or programs without prior written authorization from the CDPH Program Contract Manager, except if disclosure is required by State or Federal law.

- V. Use Restrictions: The Contractor and its employees, agents, and subcontractors shall not use any CDPH PCI for any purpose other than performing the Contractor's obligations under its agreement with CDPH.
- VI. Safeguards: The Contractor shall implement administrative, physical, and technical safeguards that reasonably and appropriately protect the privacy, confidentiality, security, integrity, and availability of CDPH PCI, including electronic or computerized CDPH PCI. At each location where CDPH PCI exists under Contractor's control, the Contractor shall develop and maintain a written information privacy and security program that includes administrative, technical and physical safeguards appropriate to the size and complexity of the Contractor's operations and the nature and scope of its activities in performing its agreement with CDPH, including this Exhibit, and which incorporates the requirements of Section VII, Security, below. Contractor shall provide CDPH with Contractor's current and updated policies within five (5) business days of a request by CDPH for the policies.
- VII. Security: The Contractor shall take any and all steps reasonably necessary to ensure the continuous security of all computerized data systems containing CDPH PCI. These steps shall include, at a minimum, complying with all of the data system security precautions listed in the Contractor Data Security Standards set forth in Attachment 1 to this Exhibit.
- VIII. Security Officer: At each place where CDPH PCI is located, the Contractor shall designate a Security Officer to oversee its compliance with this Exhibit and to communicate with CDPH on matters concerning this Exhibit.
- IX. Training: The Contractor shall provide training on its obligations under this Exhibit, at its own expense, to all of its employees who assist in the performance of Contractor's obligations under Contractor's agreement with CDPH, including this Exhibit, or otherwise use or disclose CDPH PCI.
- A. The Contractor shall require each employee who receives training to certify, either in hard copy or electronic form, the date on which the training was completed.
- B. The Contractor shall retain each employee's certifications for CDPH inspection for a period of three years following contract termination or completion.
- C. Contractor shall provide CDPH with its employee's certifications within five (5) business days of a request by CDPH for the employee's certifications.
- X. Employee Discipline: Contractor shall impose discipline that it deems appropriate (in its sole discretion) on such employees and other Contractor workforce members under Contractor's direct control who intentionally or negligently violate any provisions of this Exhibit.

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XI. Breach and Security Incident Responsibilities:

- A. Notification to CDPH of Breach or Security Incident: The Contractor shall notify CDPH **immediately by telephone and email** upon the discovery of a breach (as defined in this Exhibit), and **within twenty-four (24) hours by email** of the discovery of any security incident (as defined in this Exhibit), unless a law enforcement agency determines that the notification will impede a criminal investigation, in which case the notification required by this section shall be made to CDPH immediately after the law enforcement agency determines that such notification will not compromise the investigation. Notification shall be provided to the CDPH Program Contract Manager, the CDPH Privacy Officer and the CDPH Chief Information Security Officer, using the contact information listed in Section XI (F), below. If the breach or security incident is discovered after business hours or on a weekend or holiday and involves CDPH PCI in electronic or computerized form, notification to CDPH shall be provided by calling the CDPH Information Security Office at the telephone numbers listed in Section XI(F), below. For purposes of this Section, breaches and security incidents shall be treated as discovered by Contractor as of the first day on which such breach or security incident is known to the Contractor, or, by exercising reasonable diligence would have been known to the Contractor. Contractor shall be deemed to have knowledge of a breach if such breach is known, or by exercising reasonable diligence would have been known, to any person, other than the person committing the breach, who is an employee or agent of the Contractor.

Contractor shall take:

1. prompt corrective action to mitigate any risks or damages involved with the breach or security incident and to protect the operating environment; and
2. any action pertaining to a breach required by applicable federal and state laws, including, specifically, California Civil Code section 1798.29.

- B. Investigation of Breach and Security Incidents: The Contractor shall immediately investigate such breach or security incident. As soon as the information is known and subject to the legitimate needs of law enforcement, Contractor shall inform the CDPH Program Contract Manager, the CDPH Privacy Officer, and the CDPH Chief Information Security Officer of:

1. what data elements were involved and the extent of the data disclosure or access involved in the breach, including, specifically, the number of individuals whose personal information was breached;
2. a description of the unauthorized persons known or reasonably believed to have improperly used the CDPH PCI and/or a description of the unauthorized persons known or reasonably believed to have improperly accessed or acquired the CDPH PCI, or to whom it is known or reasonably believed to have had the CDPH PCI improperly disclosed to them;
3. a description of where the CDPH PCI is believed to have been improperly used or disclosed;
4. a description of the probable and proximate causes of the breach or security incident; and
5. whether Civil Code section 1798.29 or any other federal or state laws requiring individual notifications of breaches have been triggered.

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- C. Written Report: The Contractor shall provide a written report of the investigation to the CDPH Program Contract Manager, the CDPH Privacy Officer, and the CDPH Chief Information Security Officer as soon as practicable after the discovery of the breach or security incident. The report shall include, but not be limited to, the information specified above, as well as a complete, detailed corrective action plan, including information on measures that were taken to halt and/or contain the breach or security incident, and measures to be taken to prevent the recurrence or further disclosure of data regarding such breach or security incident.
- D. Notification to Individuals: If notification to individuals whose information was breached is required under state or federal law, and regardless of whether Contractor is considered only a custodian and/or non-owner of the CDPH PCI, Contractor shall, at its sole expense, and at the sole election of CDPH, either:
1. make notification to the individuals affected by the breach (including substitute notification), pursuant to the content and timeliness provisions of such applicable state or federal breach notice laws. Contractor shall inform the CDPH Privacy Officer of the time, manner and content of any such notifications, prior to the transmission of such notifications to the individuals; or
 2. cooperate with and assist CDPH in its notification (including substitute notification) to the individuals affected by the breach.
- E. Submission of Sample Notification to Attorney General: If notification to more than 500 individuals is required pursuant to California Civil Code section 1798.29, and regardless of whether Contractor is considered only a custodian and/or non-owner of the CDPH PCI, Contractor shall, at its sole expense, and at the sole election of CDPH, either:
1. electronically submit a single sample copy of the security breach notification, excluding any personally identifiable information, to the Attorney General pursuant to the format, content and timeliness provisions of Section 1798.29, subdivision (e). Contractor shall inform the CDPH Privacy Officer of the time, manner and content of any such submissions, prior to the transmission of such submissions to the Attorney General; or
 2. cooperate with and assist CDPH in its submission of a sample copy of the notification to the Attorney General.
- F. CDPH Contact Information: To direct communications to the above referenced CDPH staff, the Contractor shall initiate contact as indicated herein. CDPH reserves the right to make changes to the contact information below by verbal or written notice to the Contractor. Said changes shall not require an amendment to this Exhibit or the agreement to which it is incorporated.

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CDPH Program Contract Manager	CDPH Privacy Officer	CDPH Chief Information Security Officer
See the Scope of Work exhibit for Program Contract Manager	Privacy Officer Privacy Office c/o Office of Legal Services California Dept. of Public Health P.O. Box 997377, MS 0506 Sacramento, CA 95899-7377 Email: privacy@cdph.ca.gov Telephone: (877) 421-9634	Chief Information Security Officer Information Security Office California Dept. of Public Health P.O. Box 997413, MS 6302 Sacramento, CA 95899-7413 Email: CDPH.InfoSecurityOffice@cdph.ca.gov Telephone: (855) 500-0016

- XII. Documentation of Disclosures for Requests for Accounting: Contractor shall document and make available to CDPH or (at the direction of CDPH) to an Individual such disclosures of CDPH PCI, and information related to such disclosures, necessary to respond to a proper request by the subject Individual for an accounting of disclosures of personal information as required by Civil Code section 1798.25, or any applicable state or federal law.
- XIII. Requests for CDPH PCI by Third Parties: The Contractor and its employees, agents, or subcontractors shall promptly transmit to the CDPH Program Contract Manager all requests for disclosure of any CDPH PCI requested by third parties to the agreement between Contractor and CDPH (except from an Individual for an accounting of disclosures of the individual's personal information pursuant to applicable state or federal law), unless prohibited from doing so by applicable state or federal law.
- XIV. Audits, Inspection and Enforcement: CDPH may inspect the facilities, systems, books and records of Contractor to monitor compliance with this Exhibit. Contractor shall promptly remedy any violation of any provision of this Exhibit and shall certify the same to the CDPH Program Contract Manager in writing.
- XV. Return or Destruction of CDPH PCI on Expiration or Termination: Upon expiration or termination of the agreement between Contractor and CDPH for any reason, Contractor shall securely return or destroy the CDPH PCI. If return or destruction is not feasible, Contractor shall provide a written explanation to the CDPH Program Contract Manager, the CDPH Privacy Officer and the CDPH Chief Information Security Officer, using the contact information listed in Section XI (F), above.
- A. Retention Required by Law: If required by state or federal law, Contractor may retain, after expiration or termination, CDPH PCI for the time specified as necessary to comply with the law.
- B. Obligations Continue Until Return or Destruction: Contractor's obligations under this Exhibit shall continue until Contractor returns or destroys the CDPH PCI or returns the CDPH PCI to CDPH; provided however, that on expiration or termination of the agreement between Contractor and CDPH, Contractor shall not further use or disclose the CDPH PCI except as required by state or federal law.

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Information Privacy and Security Requirements

- C. Notification of Election to Destroy CDPH PCI: If Contractor elects to destroy the CDPH PCI, Contractor shall certify in writing, to the CDPH Program Contract Manager, the CDPH Privacy Officer and the CDPH Chief Information Security Officer, using the contact information listed in Section XI (F), above, that the CDPH PCI has been securely destroyed. The notice shall include the date and type of destruction method used.
- XVI. Amendment: The parties acknowledge that federal and state laws regarding information security and privacy rapidly evolves and that amendment of this Exhibit may be required to provide for procedures to ensure compliance with such laws. The parties specifically agree to take such action as is necessary to implement new standards and requirements imposed by regulations and other applicable laws relating to the security or privacy of CDPH PCI. The parties agree to promptly enter into negotiations concerning an amendment to this Exhibit consistent with new standards and requirements imposed by applicable laws and regulations.
- XVII. Assistance in Litigation or Administrative Proceedings: Contractor shall make itself and any subcontractors, workforce employees or agents assisting Contractor in the performance of its obligations under the agreement between Contractor and CDPH, available to CDPH at no cost to CDPH to testify as witnesses, in the event of litigation or administrative proceedings being commenced against CDPH, its director, officers or employees based upon claimed violation of laws relating to security and privacy, which involves inactions or actions by the Contractor, except where Contractor or its subcontractor, workforce employee or agent is a named adverse party.
- XVIII. No Third-Party Beneficiaries: Nothing express or implied in the terms and conditions of this Exhibit is intended to confer, nor shall anything herein confer, upon any person other than CDPH or Contractor and their respective successors or assignees, any rights, remedies, obligations, or liabilities whatsoever.
- XIX. Interpretation: The terms and conditions in this Exhibit shall be interpreted as broadly as necessary to implement and comply with regulations and applicable State laws. The parties agree that any ambiguity in the terms and conditions of this Exhibit shall be resolved in favor of a meaning that complies and is consistent with federal and state laws and regulations.
- XX. Survival: If Contractor does not return or destroy the CDPH PCI upon the completion or termination of the Agreement, the respective rights and obligations of Contractor under Sections VI, VII and XI of this Exhibit shall survive the completion or termination of the agreement between Contractor and CDPH.

Exhibit E
Information Privacy and Security Requirements

Attachment 1
Contractor Data Security Standards

I. Personnel Controls

- A. *Workforce Members Training and Confidentiality.*** Before being allowed access to CDPH PCI, all Contractor's workforce members who will be granted access to CDPH PCI must be trained in their security and privacy roles and responsibilities at Contractor's expense and must sign a confidentiality and acceptable CDPH PCI use statement. Training must be on an annual basis. Acknowledgments of completed training and confidentiality statements, which have been signed and dated by workforce members must be retained by the Contractor for a period of three (3) years following contract termination. Contractor shall provide the acknowledgements within five (5) business days to CDPH if so requested.
- B. *Workforce Members Discipline.*** Appropriate sanctions, including termination of employment where appropriate, must be applied against workforce members who fail to comply with privacy policies and procedures, acceptable use agreements, or any other provisions of these requirements.
- C. *Workforce Member Assessment.*** Before being permitted access to CDPH PCI, Contractor must assure there is no indication its workforce member may present a risk to the security or integrity of CDPH PCI. Contractor shall retain the workforce member's assessment documentation for a period of three (3) years following contract termination.

II. Technical Security Controls

A. *Encryption.*

- All desktop computers and mobile computing devices must be encrypted, in accordance with CDPH Cryptographic Standards or using the latest FIPS 140 validated cryptographic modules.
 - All electronic files that contain CDPH PCI must be encrypted when stored on any removable media type device (such as USB thumb drives, CD/DVD, tape backup, etc.), in accordance with CDPH Cryptographic Standards or using the latest FIPS 140 validated cryptographic modules.
 - CDPH PCI must be encrypted during data in-transit and at-rest on all public telecommunications and network systems, and at all points not in the direct ownership and control of the Department, in accordance with CDPH Cryptographic Standards or using the latest FIPS 140 validated cryptographic modules.
- B. *Server Security.*** Servers containing unencrypted CDPH PCI must have sufficient local and network perimeter administrative, physical, and technical controls in place to protect the CDPH information asset, based upon a current risk assessment/system security review.
- C. *Minimum Necessary.*** Only the minimum amount of CDPH PCI required to complete an authorized task or workflow may be copied, downloaded, or exported to any individual device.

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- D. Antivirus software.** Contractor shall employ automatically updated malicious code protection mechanisms (anti-malware programs or other physical or software-based solutions) at its network perimeter and at workstations, servers, or mobile computing devices to continuously monitor and take action against system or device attacks, anomalies, and suspicious or inappropriate activities.
- E. Patch Management.** All devices that process or store CDPH PCI must have a documented patch management process. Vulnerability patching for Common Vulnerability Scoring System (CVSS) “Critical” severity ratings (CVSS 9.0 – 10.0) shall be completed within forty-eight (48) hours of publication or availability of vendor supplied patch; “High” severity rated (CVSS 7.0- 8.9) shall be completed within seven (7) calendar days of publication or availability of vendor supplied patch; all other vulnerability ratings (CVSS 0.1 – 6.9) shall be completed within thirty (30) days of publication or availability of vendor supplied patch, unless prior ISO and PO variance approval is granted.
- F. User Identification and Access Control.** All Contractor workforce members must have a unique local and/or network user identification (ID) to access CDPH PCI. To access systems/applications that store, process, or transmit CDPH PCI, it must comply with SIMM 5360-C Multi-factor Authentication (MFA) Standard and NIST SP800-63B Digital Identity Guidelines. The SIMM 5350-C provides steps for determining the Authenticator Assurance Level (AAL), and a set of permitted authenticator types for each AAL (0-3). Note: MFA requirement does not apply to AAL 0.

All Contractor workforce members are required to leverage FIDO authentication. The FIDO authentication is AAL 3 compliance. FIDO certified devices such as YubiKeys and Windows Hello for Business (WHfB) are the mechanism for user authentication in the Department.

Should a workforce member no longer be authorized to access CDPH PCI, or an ID has been compromised, that ID shall be promptly disabled or deleted. User ID’s must integrate with user role-based access controls to ensure that individual access to CDPH PCI is commensurate with job-related responsibilities.

	AAL 1	AAL 2	AAL 3
Permitted Authenticator Types	<ul style="list-style-type: none"> - Memorized Secret - Look-Up Secret - Out-of-Band Devices - Single-Factor One-Time Password (OTP) Device - Multi-Factor OTP Device - Single-Factor Cryptographic Software - Single-Factor Cryptographic Device - Multi-Factor Cryptographic Software - Multi-Factor Cryptographic Device 	<ul style="list-style-type: none"> - Multi-Factor OTP Device - Multi-Factor Cryptographic Software - Multi-Factor Cryptographic Device - Memorized Secret <p>plus:</p> <ul style="list-style-type: none"> - Look-Up Secret - Out-of-Band Device - Single-Factor OTP Device - Single-Factor Cryptographic Software - Single-Factor Cryptographic Device 	<ul style="list-style-type: none"> - Multi-Factor Cryptographic Device - Single-Factor Cryptographic Device used in conjunction with Memorized Secret - Multi-Factor OTP device (software or hardware) used in conjunction with a Single-Factor Cryptographic Device - Multi-Factor OTP device (hardware only) used in conjunction with a Single-Factor Cryptographic Software - Single-Factor OTP device (hardware only) used in conjunction with a Multi-Factor Cryptographic Software Authenticator - Single-Factor OTP device (hardware only) used in conjunction with a Single-Factor Cryptographic Software Authenticator and a Memorized Secret.

Exhibit E
Information Privacy and Security Requirements

- G. **CDPH PCI Destruction.** When no longer required for business needs or legal retention periods, all electronic and physical media holding CDPH PCI must be purged from Contractor’s systems and facilities using the appropriate guidelines for each media type as described in the prevailing “National Institute of Standards and Technology – Special Publication 800-88” – “Media Sanitization Decision Matrix.”
- H. **Reauthentication.** Contractor’s computing devices holding, or processing CDPH PCI must comply the Reauthentication requirement, in which a session must be terminated (e.g., logged out) when the specified time is reached. Note: Reauthentication requirement does not apply to Authenticator Assurance Level (AAL) 0.

	AAL 1	AAL 2	AAL 3
Reauthentication	30 Days – Fix Period of Time, regardless user activity	12 hours – Fix Period of Time, regardless user activity; 30 minutes inactivity May use one of the authenticators to reauthenticate	12 hours – Fix Period of Time regardless user activity; 15 minutes inactivity Must use both authenticators to reauthenticate

In addition, reauthentication of individuals is required in the following situations:

- When authenticators change
- When roles change
- When the execution of privileged function occurs (e.g., performing a critical transaction)

- I. **Warning Banners.** During a user log-on process, all systems providing access to CDPH PCI, must display a warning banner stating that the CDPH PCI is confidential, system and user activities are logged, and system and CDPH PCI use is for authorized business purposes only. User must be directed to log-off the system if they do not agree with these conditions.
- J. **System Logging.** Contractor shall ensure its information systems and devices that hold or process CDPH PCI are capable of being audited and the events necessary to reconstruct transactions and support after-the-fact investigations are maintained. This includes the auditing necessary to cover related events, such as the various steps in distributed, transaction-based processes and actions in service-oriented architectures. Audit trail information with CDPH PCI must be stored with read-only permissions and be archived for six (6) years after event occurrence. There must protect audit information and audit logging tools from unauthorized access, modification, and deletion. There must also be a documented and routine procedure in place to review system logs for unauthorized access.
- K. **Live Data Usage.** Using live data (production data) for testing and training purposes is not allowed. Synthetic data must be used. If synthetic data cannot be generated and/or used, a de-identification process against the live data must be done to reduce privacy risks to individuals. The de-identification process removes identifying information from a dataset so that individual data cannot be linked with specific individuals. Refer to CHHS Data De-Identification Guidelines.
- L. **Privileged Access Management (PAM).** Contractor who responsible for setting up and maintaining privileged accounts related to CDPH electronic information resources shall comply with the CDPH PAM Security Standard. Information resources include user workstations as well as servers, databases, applications, and systems managed on-premises and on the cloud.

Exhibit E
Information Privacy and Security Requirements

M. *Intrusion Detection.* All Contractor systems and devices holding, processing, or transporting CDPH PCI that interact with untrusted devices or systems via the Contractor intranet and/or the internet must be protected by a monitored comprehensive intrusion detection system and/or intrusion prevention system.

III. Audit Controls

A. *System Security Review.* Contractor, to assure that administrative, physical, and technical controls are functioning effectively and providing adequate levels of protection for CDPH PCI, shall conduct at least, an annual administrative assessment of risk, including the likelihood and magnitude of harm from the unauthorized access, use, disclosure, disruption, modification, or destruction of an information system or device holding processing, or transporting CDPH PCI, along with periodic technical security reviews using vulnerability scanning tools and other appropriate technical assessments.

B. *Change Control.* All Contractor systems and devices holding, processing, or transporting CDPH PCI shall have a documented change control process for hardware, firmware, and software to protect the systems and assets against improper modification before, during, and after system implementation.

IV. Business Continuity / Disaster Recovery Controls

A. *Emergency Mode Operation Plan.* Contractor shall develop and maintain technical recovery and business continuity plans for systems holding, processing, or transporting CDPH PCI to ensure the continuation of critical business processes and the confidentiality, integrity, and availability of CDPH PCI following an interruption or disaster event lasting more than twenty-four (24) hours.

B. *CDPH PCI Backup Plan.* Contractor shall have a documented, tested, accurate, and regularly scheduled full backup process for systems and devices holding CDPH PCI.

V. Paper Document Controls

A. *Supervision of CDPH PCI.* CDPH PCI in any physical format shall not be left unattended at any time. When not under the direct observation of an authorized Contractor workforce member, the CDPH PCI must be stored in a locked file cabinet, desk, or room. It also shall not be left unattended at any time in private vehicles or common carrier transportation, and it shall not be placed in checked baggage on common carrier transportation.

B. *Escorting Visitors.* Visitors who are not authorized to see CDPH PCI must be escorted by authorized workforce members when in areas where CDPH PCI is present, and CDPH PCI shall be kept out of sight of visitors.

C. *Removal of CDPH PCI.* CDPH PCI in any format must not be removed from the secure computing environment or secure physical storage of the Contractor, except with express written permission of the CDPH PCI owner.

D. *Faxing and Printing.* Contractor shall control access to information system output devices, such as printers and facsimile devices, to prevent unauthorized individuals from obtaining any output containing CDPH PCI. Fax numbers shall be verified with the intended recipient before transmittal.

Exhibit E
Information Privacy and Security Requirements

- E. *Mailing.*** Mailings of CDPH PCI shall be sealed and secured from damage or inappropriate viewing to the extent possible. Mailings which include five hundred (500) or more individually identifiable records of CDPH PCI in a single package shall be sent using a tracked mailing method which includes verification of delivery and receipt, unless the prior written permission of CDPH to use another method is obtained.

Contractor's Release

Instructions to Contractor:

With final invoice(s) submit one (1) original and one (1) copy. The original must bear the original signature of a person authorized to bind the Contractor. The additional copy may bear photocopied signatures.

Submission of Final Invoice

Pursuant to **contract number** 24-10294 entered into between the California Department of Public Health (CDPH) and the Contractor (identified below), the Contractor does acknowledge that final payment has been requested via **invoice number(s)** _____, in the **amount(s) of \$** _____ and **dated** _____.
If necessary, enter "See Attached" in the appropriate blocks and attach a list of invoice numbers, dollar amounts and invoice dates.

Release of all Obligations

By signing this form, and upon receipt of the amount specified in the invoice number(s) referenced above, the Contractor does hereby release and discharge the State, its officers, agents and employees of and from any and all liabilities, obligations, claims, and demands whatsoever arising from the above referenced contract.

Repayments Due to Audit Exceptions / Record Retention

By signing this form, Contractor acknowledges that expenses authorized for reimbursement does not guarantee final allowability of said expenses. Contractor agrees that the amount of any sustained audit exceptions resulting from any subsequent audit made after final payment will be refunded to the State.

All expense and accounting records related to the above referenced contract must be maintained for audit purposes for no less than three years beyond the date of final payment, unless a longer term is stated in said contract.

Recycled Product Use Certification

By signing this form, Contractor certifies under penalty of perjury that a minimum of 0% unless otherwise specified in writing of post consumer material, as defined in the Public Contract Code Section 12200, in products, materials, goods, or supplies offered or sold to the State regardless of whether it meets the requirements of Public Contract Code Section 12209. Contractor specifies that printer or duplication cartridges offered or sold to the State comply with the requirements of Section 12156(e).

Reminder to Return State Equipment/Property (If Applicable)

(Applies only if equipment was provided by CDPH or purchased with or reimbursed by contract funds)

Unless CDPH has approved the continued use and possession of State equipment (as defined in the above referenced contract) for use in connection with another CDPH agreement, Contractor agrees to promptly initiate arrangements to account for and return said equipment to CDPH, at CDPH's expense, if said equipment has not passed its useful life expectancy as defined in the above referenced contract.

Patents / Other Issues

By signing this form, Contractor further agrees, in connection with patent matters and with any claims that are not specifically released as set forth above, that it will comply with all of the provisions contained in the above referenced contract, including, but not limited to, those provisions relating to notification to the State and related to the defense or prosecution of litigation.

ONLY SIGN AND DATE THIS DOCUMENT WHEN ATTACHING IT TO THE FINAL INVOICE

Contractor's Legal Name (as on contract): County of Mono

Signature of Contractor or Official Designee: _____ Date: _____

Printed Name/Title of Person Signing: _____

Distribution: Accounting (Original) Program

Pursuant to Public Contract Code section 2010, a person that submits a bid or proposal to, or otherwise proposes to enter into or renew a contract with, a state agency with respect to any contract in the amount of \$100,000 or above shall certify, under penalty of perjury, at the time the bid or proposal is submitted or the contract is renewed, all of the following:

1. **CALIFORNIA CIVIL RIGHTS LAWS:** For contracts executed or renewed after January 1, 2017, the contractor certifies compliance with the Unruh Civil Rights Act (Section 51 of the Civil Code) and the Fair Employment and Housing Act (Section 12960 of the Government Code); and
2. **EMPLOYER DISCRIMINATORY POLICIES:** For contracts executed or renewed after January 1, 2017, if a Contractor has an internal policy against a sovereign nation or peoples recognized by the United States government, the Contractor certifies that such policies are not used in violation of the Unruh Civil Rights Act (Section 51 of the Civil Code) or the Fair Employment and Housing Act (Section 12960 of the Government Code).

CERTIFICATION

I, the official named below, certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

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

By (Authorized Signature)

Printed Name and Title of Person Signing

Executed in the County of	Executed in the State of
---------------------------	--------------------------

Date Executed

Contractor Certification Clauses

CCC 04/2017

CERTIFICATION

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

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

By (Authorized Signature)

Printed Name and Title of Person Signing

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

CONTRACTOR CERTIFICATION CLAUSES

1. STATEMENT OF COMPLIANCE: Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

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

a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,

2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

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

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

4. CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT: Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

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

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

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

6. SWEATFREE CODE OF CONDUCT:

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably

required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

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

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

DOING BUSINESS WITH THE STATE OF CALIFORNIA

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

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

Current State Employees (Pub. Contract Code §10410):

1). No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.

2). No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

1). For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.

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

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

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

2. LABOR CODE/WORKERS' COMPENSATION: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and

Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

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

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

5. CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

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

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

8. PAYEE DATA RECORD FORM STD. 204: This form must be completed by all contractors that are not another state agency or other governmental entity.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: Sheriff

TIME REQUIRED

SUBJECT FY 24/25 Alcoholic Beverage Control Grant

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Proposed resolution approving the application for the State of California Alcoholic Beverage Control Alcohol Policing Program Grant.

RECOMMENDED ACTION:

Adopt proposed resolution. Provide any desired direction to staff.

FISCAL IMPACT:

The grant award will not exceed \$33,603. There is no required match.

CONTACT NAME: Ingrid Braun

PHONE/EMAIL: 7609327549 / ibraun@monosheriff.org

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> ABC Resolution

History

Time	Who	Approval
8/6/2024 9:15 AM	County Counsel	Yes
8/6/2024 12:26 PM	Finance	Yes

8/7/2024 3:03 PM

County Administrative Office

Yes

MONO COUNTY
SHERIFF
A Commitment to Community Safety and Service



Ingrid Braun
Sheriff-Coroner

DATE: August 13, 2024
TO: The Honorable Board of Supervisors

Clint Dohmen
Undersheriff

FROM: Ingrid Braun, Sheriff-Coroner

SUBJECT: Fiscal Year 2024-2025 Alcoholic Beverage Control Grant

RECOMMENDATION:

Approve Resolution 24-xx authorizing the Mono County Sheriff-Coroner, Mono County Sheriff's Sergeant/Coordinator, and/or the Mono County Sheriff's Office Finance Officer to apply for and administer the Alcoholic Beverage Control (ABC) Alcohol Policing Partnership (APP) Grant for Fiscal Year 2024-25. The ABC Grant will not exceed \$33,603.00.

DISCUSSION:

The APP Grant will allow for the Sheriff's Office to conduct enforcement operations and license inspections of ABC licensed businesses in the County and the Town of Mammoth Lakes. The Sheriff's Office will work with local law enforcement agencies to identify problem locations, educate business owners and employees, and reduce alcohol related crimes.

The ABC has requested a governing body resolution for participation in the APP Grant. The resolution should specifically identify the following personnel as grant administrators to administer and sign documents related to the APP Grant:

Mono County Sheriff-Coroner – Sheriff Ingrid Braun
Mono County Sheriff's Sergeant/Coordinator – Sergeant Art Torres
Mono County Sheriff's Office Finance Officer – Arleen Mills

FINANCIAL IMPACT:

This resolution will assist with meeting the grant guidance for participation in the APP Grant for Fiscal Year 2024-2025. When the grant is awarded, the award will not exceed \$33,603.00.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "IB", representing Ingrid Braun.

Ingrid Braun
Sheriff-Coroner



R24-__

**A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS APPROVING THE APPLICATION FOR THE STATE OF
CALIFORNIA ALCOHOLIC BEVERAGE CONTROL ALCOHOL POLICING
PROGRAM GRANT FOR FISCAL YEAR 24-25**

WHEREAS, the Mono County Sheriff's Office desires to undertake a project designated as Alcohol Police Partnership (APP) Program to be funded in part from funds made available through the Alcohol Policing Partnership Program (APP) administered by the Department of Alcoholic Beverage Control (hereafter referred to as ABC).

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO RESOLVES that: grant funds received hereunder shall not be used to supplant expenditures controlled by this body.

BE IT FURTHER, RESOLVED, that the Mono County Board of Supervisors agrees that the following personnel of the Mono County Sheriff's Office are authorized to execute on behalf of the County the attached contract, including any extensions or amendments thereof and any subsequent contract with the State in relation thereto:

Sheriff Ingrid Braun

Finance Officer Arleen Mills

Sergeant Arturo Torres;

BE IT FURTHER, RESOLVED, that the Mono County Board of Supervisors agrees that any liability arising out of the performance of this contract, including civil court actions for damages, shall be the responsibility of the grant recipient and the authorizing agency. The State of California and ABC disclaim responsibility for any such liability.

BE IT FURTHER, RESOLVED, that the Mono County Board of Supervisors agrees that this award is not subject to local hiring freezes.

PASSED, APPROVED and ADOPTED this 13th day of August 2024, by the following vote, to wit:

AYES:

NOES:

ABSENT:

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ABSTAIN:

John Peters, 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 August 13, 2024

Departments: Finance

TIME REQUIRED

SUBJECT Sale of Tax-Defaulted Property

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Request for approval to sell tax-defaulted property subject to the power of sale.

RECOMMENDED ACTION:

Approve Request and Resolution to Sell Tax-Defaulted Property Subject to the Power of Sale.

FISCAL IMPACT:

Total of all minimum bids, \$96,780. Minimum bids include known costs. There could potentially be additional costs not included in the minimum bid, which are unknown at this time.

CONTACT NAME: Gerald Frank

PHONE/EMAIL: 7609325483 / gfrank@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"/> Exhibit A

History

Time	Who	Approval
7/29/2024 8:40 AM	County Counsel	Yes
7/23/2024 2:35 PM	Finance	Yes

8/7/2024 3:20 PM

County Administrative Office

Yes



DEPARTMENT OF FINANCE

COUNTY OF MONO

Gerald A. Frank, CGIP
Assistant Finance Director
Treasurer-Tax Collector

Janet Dutcher, DPA, MPA, CPA, CGFM
Finance Director

Kimberly Bunn
Assistant Finance Director
Auditor-Controller

P.O. Box 495
Bridgeport, California 93517
(760) 932-5480
Fax (760) 932-5481

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

Date: August 13, 2024
To: Honorable Board of Supervisors
From: Janet Dutcher, Gerald Frank
Subject: Sale of Tax-Defaulted Property

Actions Requested:

Approve Resolution for the sale of tax-defaulted property subject to the power to sell.

Discussion:

The Revenue and Taxation Code requires approval from the Board of Supervisors before the Tax Collector may conduct a sale of tax defaulted property. The attached request includes a list of property subject to sale and the minimum bid required.

Fiscal Impact:

Total of all minimum bids \$ 96,780.00.

Minimum bids include known costs. There could potentially be additional costs not included in the minimum bid, which are unknown at this time.



R24-__

**A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS
APPROVING THE SALE OF TAX-DEFAULTED PROPERTY
SUBJECT TO THE POWER OF SALE**

WHEREAS, the Mono County Treasurer-Tax Collector has notified the Board of Supervisors, pursuant to Revenue and Taxation Code section 3698, of the intention to sell certain tax-defaulted property under Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code, including a description of the property to be sold and the minimum price at which it is proposed to sell the property; and

WHEREAS, a copy of said notice is attached hereto as Exhibit "A" and incorporated herein by this reference;

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

SECTION ONE: That approval is hereby granted, and the Treasurer-Tax Collector is hereby authorized, to sell the property described in the notice attached hereto as Exhibit "A" at the minimum price set forth in said notice. Further, the Mono County Board of Supervisors authorizes, in the event any parcel does not sell, the Treasurer- Tax Collector to re-offer that parcel at a reduced minimum price, as authorized by Revenue and Taxation Code 3698.5(c).

SECTION TWO: Any parcel(s) remaining unsold thereafter may be re-offered at a new sale within 90 days of the original sale date, pursuant to Revenue and Taxation Code section 3692(e), with the option to offer the remaining parcels at a reduced minimum price, pursuant to Revenue and Taxation Code 3698.5(c).

PASSED, APPROVED and ADOPTED this ____ day of _____, 2024, by the following vote, to wit:

AYES:

NOES:

ABSENT:

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ABSTAIN:

John Peters, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel



DEPARTMENT OF FINANCE COUNTY OF MONO

*Gerald A. Frank, CGIP
Assistant Finance Director
Treasurer-Tax Collector*

*Janet Dutcher, DPA, MPA, CPA, CGFM
Finance Director*

*Kimberly Bunn
Assistant Finance Director
Auditor-Controller*

*P.O. Box 495
Bridgeport, California 93517
(760) 932-5480
Fax (760) 932-5481*

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

Exhibit "A"

NOTICE TO BOARD OF SUPERVISORS OF THE INTENTION TO SELL TAX-DEFAULTED PROPERTY

TO: MONO COUNTY BOARD OF SUPERVISORS
FROM: JANET DUTCHER, FINANCE DIRECTOR, TREASURER TAX-COLLECTOR
DATE: AUGUST 13, 2024
RE: NOTICE OF INTENTION TO SELL TAX-DEFAULTED PROPERTY

IN ACCORDANCE WITH REVENUE AND TAXATION CODE SECTION 3698, THE BOARD OF SUPERVISORS IS HEREBY NOTIFIED OF MY INTENTION TO SELL AT PUBLIC AUCTION VIA INTERNET THE TAX-DEFAULTED PROPERTY DESCRIBED ON THE ATTACHED SCHEDULE (INCORPORATED HEREIN BY THIS REFERENCE), UNDER CHAPTER 7 OF PART 6 OF DIVISION 1 OF THE CALIFORNIA REVENUE AND TAXATION CODE.

2024 Tax Sale List

No.	Asmt No.	Default Num	Default Date	AssesseeName	Description	Minimum Bid
1	008-093-032-000	DEF-190-000-014	6/30/2019	GARBARINO MICHAEL J	Commencing at a point on the East side of Kirkwood Street in said Town of Bridgeport, which said point of commencement is approximately 191.10 feet northerly from the intersection of the East side line of Kirkwood Street with the North side line of the right of way of U.S. Highway 395 thence from said point of commencement, running Easterly one hundred fifty-five feet, along the fence line which is the dividing line between the property owned by the Grantors herein and the lot owned by A.S. Pimental; thence at right angles Northerly seventy feet, which said course is parallel with the East side line of Kirkwood Street; thence at right angles, Westerly one hundred fifty-five feet to a point on the east side line of said Kirkwood Street; thence at right angles Southerly along the East side line of Kirkwood Street, to the point of commencement. This lot herein conveyed fronts on Kirkwood Street seventy feet and is bounded on the south by the lot owned by A.S. Pimental.	\$ 7,740.00
2	008-213-001-000	DEF-190-000-021	6/30/2019	KIRWAN KEVIN & CARTER RAND JR	Lot 4, in Block A of WALKER HEIGHTS SUBDIVISION, in the County of Mono, State of California, as per map recorded in Book 2, page 7 of Maps, in the office of the County Recorder of said county.	\$ 2,715.00
3	015-105-002-000	DEF-190-000-038	6/30/2019	ANDERSON-HOOPER PATRICIA	LOT 15 IN BLOCK 5 OF SILVER LAKE PINES TRACT NO. 1, IN THE COUNTY OF MONO, STATE OF CALIFORNIA AS PER MAP RECORDED IN BOOK 1 PAGE 2 OF MAPS, ALSO SHOWN UPON RECORD OF SURVEY FILED OCTOBER 17, 1963 IN BOOK 3 PAGE 92 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.	\$ 15,855.00
4	015-105-011-000	DEF-190-000-039	6/30/2019	ANDERSON-HOOPER PATRICIA	LOT 14 IN BLOCK 5 OF SILVER LAKE PINES TRACT NO. 1, IN THE COUNTY OF MONO, STATE OF CALIFORNIA AS PER MAP RECORDED IN BOOK 1 PAGE 2 OF MAPS, ALSO SHOWN UPON RECORD OF SURVEY FILED OCTOBER 17, 1963 IN BOOK 3 PAGE 92 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.	\$ 60,725.00
5	024-110-012-000	DEF-190-000-067	6/30/2019	LI VICTOR F.C. & LINDA C. & FEIX S.H. ½	Parcel 1 of Parcel Map No. 35-15, in the County of Mono, State of California, as per map recorded in Book 2, pages 67 and 67A of Parcel Maps, in the Office of the County Recorder of said County.	\$ 5,285.00
6	031-130-019-000	DEF-190-000-188	6/30/2019	NUQUE ROMMEL & ALMEE	LOT 59 OF MAMMOTH SLOPES UNIT NO.3, IN THE TOWN OF MAMMOTH LAKES, COUNTY OF MONO, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 5 PAGE 85 THROUGH 85-E OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY. More commonly known as: 493 Canyon Blvd, Mammoth Lakes, CA 93546	\$ 4,460.00
					NOTE: Parcels 015-105-002-000 and 015-105-011-000 will be sold together with a combined minimum bid of \$ 76,580.00	



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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: Emergency Management

TIME REQUIRED 30 minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

Chris Mokracek, Emergency
Management Director

SUBJECT California's Fire Insurance Crisis

AGENDA DESCRIPTION:

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

A presentation by Chris Mokracek, Director of Emergency Management, on the ongoing loss of fire insurance coverage by a growing number of residents in Mono County.

RECOMMENDED ACTION:

Following update, receive any direction from the Board.

FISCAL IMPACT:

None.

CONTACT NAME: Chris Mokracek

PHONE/EMAIL: 7609244633 / cmokracek@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Presentation

History

Time	Who	Approval
7/30/2024 11:28 AM	County Counsel	Yes
8/6/2024 1:50 PM	Finance	Yes

8/7/2024 2:11 PM

County Administrative Office

Yes



MONO COUNTY
OFFICE OF EMERGENCY MANAGEMENT



DATE: August 13, 2024
TO: Honorable Board of Supervisors
FROM: Chris Mokracek, Emergency Manager
SUBJECT: Staff Report: California's Fire Insurance Crisis

Discussion:

California residents face a growing threat of losing fire insurance due to the increasing frequency and severity of wildfires. Several key factors contribute to this situation:

1. **Rising Wildfire Risk:** The state has experienced some of the most devastating wildfires in recent history, leading to significant property damage and loss of life.
2. **High Costs for Insurers:** The financial burden on insurance companies has skyrocketed due to the high costs of covering wildfire-related damages. This has led some insurers to either raise premiums significantly or withdraw from the market entirely.
3. **Regulatory Challenges:** California's regulatory environment, aimed at protecting consumers, can limit insurers' ability to adjust premiums to reflect the increased risk accurately. This further disincentivizes insurers from offering coverage.
4. **Impact on Homeowners:** Without adequate fire insurance, homeowners face enormous financial risks. They may struggle to repair or rebuild homes after a wildfire, leading to long-term economic and social consequences for communities.
5. **Potential Solutions:** Efforts are being made to address these issues, such as improving wildfire mitigation measures, updating building codes, and exploring alternative insurance models. However, finding a sustainable solution remains challenging.

The combination of these factors poses a significant threat to the availability and affordability of fire insurance in California, impacting both residents and the broader real estate market.

This presentation will provide information on steps to take if dropped by your insurer as well as prevention measures that may reduce the chance of being dropped.



California's Fire Insurance Crisis

Chris Mokracek

Mono County

Office of Emergency Management

Why are Residents Losing their Fire Insurance?

People are losing their fire insurance in California due to several factors, including:

- **Increased Wildfire Risk:** California has experienced a significant increase in the frequency and severity of wildfires in recent years. This heightened risk makes it more costly and less profitable for insurance companies to provide coverage.
- **Climate Change:** The effects of climate change, such as higher temperatures, prolonged droughts, and changes in vegetation, have contributed to more intense and widespread wildfires, further increasing the risk for insurers.
- **Rising Costs:** The cost of rebuilding and recovery after wildfires has risen sharply. Insurers face higher payouts for damages, leading them to reconsider the viability of offering coverage in high-risk areas.

- **Regulatory Environment:** California has regulations that limit the ability of insurers to raise premiums to match the increased risk, making it financially unfeasible for some companies to continue providing coverage.
- **Reinsurance Challenges:** Reinsurance, which is insurance for insurance companies, has become more expensive and harder to obtain due to the increased risk of wildfires. This adds another layer of cost and complexity for insurers.
- **Historical Losses:** Insurers have faced substantial losses from past wildfires, leading to a reassessment of their risk models and underwriting practices. As a result, some companies have decided to stop renewing policies in high-risk areas to mitigate future losses.

These factors combined have led to a situation where many homeowners in California, especially in wildfire-prone areas, are finding it difficult to maintain their fire insurance coverage.

Worst States for Natural Disasters



**California is ranked #1 for
Climate Disasters**

Expected Annual Loss - **\$16,334,271,892**



Florida is ranked #2

Expected Annual Loss - **\$9,093,861,693**

Dropped by your home insurer?

- Act Promptly
- Know Your Rights & Get Help
- Shop for Options
- Be Prepared to Pay More. Avoid Cutting Coverage
- Last Resort

Act Promptly

Read the paperwork from your insurer. Contact them and ask if there are home improvements you can make that will get them to reverse their decision to drop you. Note: The non-renewal notice must be sent to you **75 days before** the policy expires.

Know Your Rights & Get Help

If you believe that you are being non-renewed in violation of the law, file a "Consumer Complaint" with the California Department of Insurance
www.insurance.ca.gov/01-consumers

Shop for Options

Work with a good agent to find all options including "non-admitted" insurers.

A non-admitted insurer, also known as an excess and surplus (E&S) lines carrier, is an insurance company that hasn't been approved by a state's insurance department. This means they don't have to follow the same state regulations as admitted insurers, and they can underwrite policies in almost any state.

Be Prepared to Pay More, Avoid Cutting Coverage

Aim to insure your home for what it would cost to rebuild it and the risks you face in your area. Keep good notes of your conversations. Avoid being in the $\frac{2}{3}$ of homes in the US that are underinsured.

Last Resort

The California FAIR Plan (CFP) offers basic fire protection if you can't find a "regular" company to insure you. Consider pairing a CFP policy with a "difference in conditions" policy to fill gaps in what CFP policies don't cover.

Difference in conditions (DIC) insurance is a type of policy that provides expanded coverage for some perils not covered by standard insurance policies.

Not only can preparedness keep you physically safe from severe weather, but it can also reduce damage to your home and potentially prevent you from filing a home insurance claim.

Are Homeowners Prepared for Natural Disasters?

61%

Do not have an emergency plan for severe weather events

52%

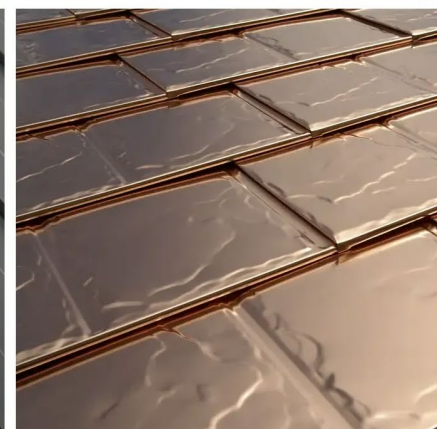
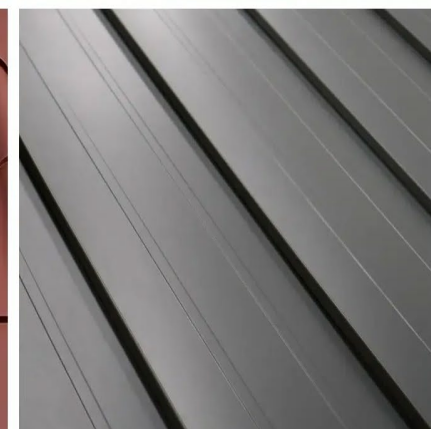
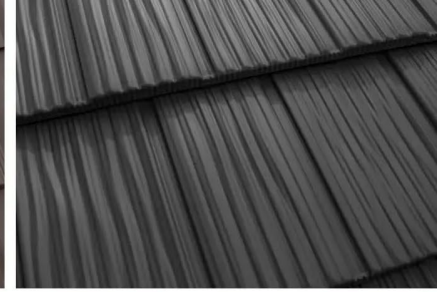
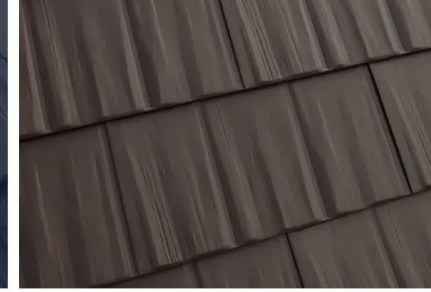
Do not have an emergency supply kit at home for severe weather events

32%

Are considering moving to a more climate-resilient area

Improve Your Home's Chances of Surviving a Wildfire

-
- Have a Class A fire rated roof
 - Install screens to keep embers out
 - Gutters should be kept clear of leaves and needles
 - Clear plants so there's 5 feet of space around your home
 - Remove all combustible materials from under and near decks
 - Prune branches near the home
 - If wood fencing touches your home, replace at least 5 ft. of it with metal





- Participation is voluntary.
- Community wildfire risk can be reduced by neighbors working together.
- Increases good will with first responders, providing safer access.
- Increases community communication, collaboration and emergency preparedness.
- Potential consideration by home insurance companies (USAA and Fair Plan).
- Potential access to grant money.

Response

- Rapid & aggressive initial attack
- Early initiation of mutual aid
- Request State and/or Federal resources
- Fixed and/or rotor resources
- Damage assessment
- Recovery

Resources

- California Department of Insurance - <https://www.insurance.ca.gov/>
- United Policy Holders - <https://www.insurance.ca.gov/>
- Claim Guide - <https://claimguide.org/>
- Firewise USA - <https://www.nfpa.org/education-and-research/wildfire/firewise-usa>
- Cal Fire - <https://www.fire.ca.gov/prepare>
- Wildfire Risk to Communities - <https://wildfirerisk.org/>
- FEMA Preparedness Community - https://community.fema.gov/PreparednessCommunity/s/?language=en_US



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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: County Administrative Office

TIME REQUIRED 30 minutes

**PERSONS
APPEARING
BEFORE THE
BOARD**

Tyrone Grandstrand, Housing
Opportunities Manager

SUBJECT Housing Policy Analysis -
Background, Problem, Objectives,
and Criteria

AGENDA DESCRIPTION:

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

Presentation by Tyrone Grandstrand regarding Housing Policy Analysis. The complete analysis will have five sections Background, Objectives, Criteria, Policy Options, and Analysis. This presentation is covering the first two sections, which will guide the completion of the next three. Each section is iterative, and the entire process can also be iterative as well. The goal of the presentation and the policy analysis overall is to build out a housing program that will efficiently utilize resources while maximizing the impacts desired by the Board of Supervisors.

RECOMMENDED ACTION:

Receive and provide comments and direction

FISCAL IMPACT:

None.

CONTACT NAME: Tyrone Grandstrand

PHONE/EMAIL: 760-932-5406 / tgrandstrand@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> Draft Background
<input type="checkbox"/> Draft Problem
<input type="checkbox"/> Draft Objectives
<input type="checkbox"/> Draft Criteria
<input type="checkbox"/> Appendix to Background

[2021 Grand Jury Workforce Housing Crisis Report](#)

[Housing Workshop Tracking Attachment](#)

[2021 Responses to Grand Jury Report](#)

[2021 Housing Authority Policy Discussion](#)

History

Time	Who	Approval
8/6/2024 9:40 AM	County Counsel	Yes
8/6/2024 1:55 PM	Finance	Yes
8/9/2024 2:11 PM	County Administrative Office	Yes



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
Sandra Moberly, MPA, AICP

ASSISTANT COUNTY ADMINISTRATIVE OFFICER
Christine Bouchard

August 13, 2024

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INFORMATION TECHNOLOGY

Mike Martinez

PROBATION

Karin Humiston

PUBLIC WORKS

Paul Roten

To: Mono County Board of Supervisors

From: Tyrone Grandstrand, Housing Opportunities Manager

RE: Housing Policy Analysis – Part 1: Background and Objectives

Strategic Plan Focus Area(s) Met

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

Background & Discussion

As part of developing an overall Mono County Housing program, staff has been working on a Housing Policy Analysis to assist the Board of Supervisors in making data driven decisions on investments into housing policy solutions and housing projects.

Eugene Bardach, a professor at the Goldman School of Public Policy at the University of California, Berkeley, created a procedure for policy analysis called the "eightfold path." The eight steps in the analysis are as follows:

- | | |
|---------------------------|----------------------------|
| 1. Define the problem | 5. Project the outcomes |
| 2. Assemble the evidence | 6. Confront the trade-offs |
| 3. Construct alternatives | 7. Decide |
| 4. Select the criteria | 8. Tell your story |

In order to ensure a thoughtful and data-driven housing program staff is following a modified version of this path, which will include:

- A brief background and history of housing policy in Mono County (August 13)
- A description of the housing-related problems faced by residents and businesses (August 13)
- Clear objectives for Mono County's housing policy and strategy (August 13)
- Selection and justification of criteria against which to measure potential policies and strategies (August 13)
- Selection and description of a handful of potential alternative policies and strategies for the Board of Supervisors to consider (August 20)
- Analysis of the trade-offs between those alternatives (September 3)
- Final housing program detailing housing programs/projects and timelines

(September 10)

Draft versions of the Problem, Objectives, Background, and Criteria sections are included as attachments for consideration by the Board of Supervisors.

Community Feedback

Staff has engaged with the public through visiting RPAC meetings, community organized housing meetings, and committee meetings of the Eastern Sierra Community Housing (ESCH) Discovery Partnership Committee. The ESCH Discovery Partnership Committee includes members of the ESCH Board and members of the Mono Basin Housing Working Group with the goal of identifying viable housing projects in the community and providing recommendations for partnership to the ESCH Board.

During the conversations with the community, we have identified housing needs that will be considered as a part of the Housing Program including the need for Veteran's housing, smaller units within the unincorporated County to allow for adult children to transition to living alone (but staying in our community), as well as a need for the County's housing program to result in workforce housing integrated throughout the communities.

The ESCH Discovery Partnership Committee, has discussed an idea to develop and implement a pilot project to create a County Bridge Program that mirrors the Town of Mammoth Lakes' Bridge Program. A bridge program would purchase available single household properties within the county and seek to place qualified families in those units and selling it to them for a discounted price that they can afford in exchange for placing a 55 year deed restriction on the property that would keep it affordable at the same AMI if sold before the deed restriction expires.

The TOML Bridge Program averages around \$150,000 subsidy for each unit that is deed restricted. If the County's program has a similar average, utilizing our Local Housing Trust Fund dollars, and the current funding in the Affordable Housing Fund we would be able to deed restrict approximately six units. Over the next several meetings Staff will present the completed housing policy analysis to assist the Board in evaluating housing fund investments. However, if the board would like to move ahead with pursuing a Bridge program pilot prior to completion of analysis staff are happy to implement the pilot program.

If directed to pursue a Bridge program pilot, staff would return to the Board on August 20 to present an implementation timeline and plan for the pilot program.

Housing Policy Analysis Background Section

Housing is a challenge in almost every community in the United States. The number of affordable housing options is generally decreasing across the country, funding for affordable housing has consistently been insufficient to meet needs, and market incentives drive the development of housing that is more expensive than the average household can afford. In this respect, Mono County is part of a larger nationwide trend; however, Mono County's economic drivers present unique factors that impact its housing challenges.

Mono County's economy is largely driven by tourism centered around its beautiful and varied natural environments and the outdoor activities that can be enjoyed throughout the county. These include winter sports like alpine and cross-country skiing, snowshoeing, tubing, dog sledding, and snowmobiling, as well as summer, spring, and fall activities such as hiking, camping, and dirt biking. These activities, along with the county's proximity to major metropolitan areas (primarily Los Angeles and the surrounding communities, but also San Francisco, Sacramento, Reno, Carson City, and Las Vegas), create a high demand for the natural beauty and activities available in the area, especially among high-income and wealthy households.

Mono County benefits from this economic activity. However, the large intermittent influxes of visitors and the high demand for second homes and short-term rentals create challenges. A significant portion of the housing stock is owned by rarely present second homeowners; some homes are utilized as short-term rentals, but most remain empty for the vast majority of the year. This situation creates challenges related to the existing housing stock and the utilization of capacity to build additional housing. Underutilization of housing stock, infrastructure, and land is a significant challenge, exacerbated by the extremely limited amount of land available for development in the county due to public landownership by the Forest Service, Bureau of Land Management, and the Los Angeles Department of Water and Power.

The Mono County Board of Supervisors has made housing a priority in the 2022-2024 Strategic Plan, recognizing it in official acts and comments as one of the most impactful challenges faced by the county. This issue has been important well before its formal designation as a priority.

An abbreviated list of housing policy discussions is in an appendix along with brief descriptions of what was discussed for key discussion on housing in 2017 and 2018, as well as a full list of every discussion with a brief description from 2019 to May 21, 2024.

In the time since the Mono County received the 2017 Housing Needs Assessment the County has:

1. Discussed reducing or eliminating fees on a broad scale to encourage development.
2. Created a revolving loan fund to preserve deed restrictions.
3. Been awarded funds through several grant programs for housing.
4. Supported several development projects, including an acquisition in Bridgeport and three affordable housing projects in Mammoth Lakes.
5. Hired consultants to recommend areas of focus for housing programs and projects.
6. Created a staff position dedicated entirely to housing.
7. Made significant investments in housing programs and projects.

Problem

Mono County faces a severe shortage of housing as evidenced by the consistent lack of workers for most businesses in the county, the high rent and purchase costs compared to median incomes, and the extremely low vacancy rates after excluding second homes that are vacant most of the year. Attaining housing, even unaffordable housing, is difficult, but particularly so for households earning less than the highest incomes available in the county. Development is generally not producing enough units, and most development is focused on the highest incomes, as a result not decreasing the needs for upper moderate to lower income households. The housing issue is a major bottleneck for the local economy, with businesses regularly failing as a result of difficulties recruiting enough workers to fill the needs of the enterprise. The housing shortage bottleneck increases business, organizations, and government's: cost of recruitment, turnover rates, as well as payroll costs generally. The bottleneck also reduces the pool of applicants for jobs, and often results in offers not being accepted only as a result of housing challenges.

Size of the problem

As of 2017 the need was defined as up to 664 units throughout the county and 120 to 170 units of housing in the unincorporated county through 2022 in the BBC Research and Consulting Mono County Housing Needs Assessment and Residential Survey (BBC Report). According to the report completed on October 27th, 2017:

*The most conservative estimate shows a need for 184 additional housing units by 2022. **The accelerated growth estimate suggests a need for as many as 664 units.** The reality will likely be somewhere in the middle and, for the unincorporated county, require approximately 70 housing units to accommodate new housing demand from employment growth. This is in addition to the 50 to 100 units that are needed to address renter's needs currently. [1]*

The years since 2017, and the relative lack of housing development in the interim, particularly in unincorporated Mono County, without any other major changes suggests that the problem has grown to a level beyond the 170 units estimated in the 2017 study.

Overlapping Problems

Housing policy, design, and development decisions have the potential to address multiple overlapping challenges, creating benefits beyond merely meeting housing needs. These challenges include reducing living costs such as transportation and utilities. Additionally, well-crafted housing policies can foster economic development, increase public tax revenue, improve community connections, and enhance the general well-being of residents.

Costs of Transportation

The MIT Living Wage Calculator (LWC) estimates transportation expenses for a two-adult, two-child household in Mono County to be \$22,676 per year, or just under \$1,900 per month.

Costs of Utilities

The 2017 BBC Report indicated that monthly utilities averaged \$290 [1]. When combined with transportation expenses, these costs total just over \$2,264 per month in inflation-adjusted dollars, which is higher than the average rent.¹

Other utility-related costs that may be influenced to a lesser extent by housing policy, design, and development decisions include internet and mobile access, estimated by LWC at nearly \$160 per month, and childcare, estimated by LWC at just over \$2,262 per month for two children in Mono County.

Increasing Economic Development

Housing is a significant constraint on the Mono County economy. Therefore, providing any housing directly expands the economy's potential. However, creating housing that is affordable, sustainable, and situated in or designed to create all-season walkable communities can further enhance the economic impact. This approach helps residents retain more disposable income, which can be spent elsewhere, and makes Mono County more attractive to workers by increasing the portion of their budget not consumed by basic expenses like housing, utilities, and transportation. Essentially, a lower cost of living for workers and their families equates to a wage increase.

Community Connection and Wellbeing of Residents

Housing can be designed to either enhance or diminish residents' sense of connection and well-being. For residents who are financially constrained, design decisions play a critical role in determining how connected they feel to others and their overall well-being. Increasing the number of neighbors within a reasonable distance and making walking a viable mode of transit for most people and for most of the goods and services they regularly need can significantly impact residents' ability to build strong connections with their community. These connections, in turn, improve life satisfaction and enhance both mental and physical health.

¹ <https://data.bls.gov/cgi-bin/cpicalc.pl?cost1=290&year1=201701&year2=202405>

Objectives

Primary Objective

The primary objective of housing policy in Mono County is to **meet the housing needs of all the current, potential, and future Mono County residents, the businesses they own and work at, and the visitors that power the local economy. These needs will be identified through regular housing needs assessments and/or studies.** The most recent of which is the BBC Research and Consulting Mono County Housing Needs Assessment and Residential Survey (BBC Report) as discussed in the section of this report defining the problem.

Overlapping issues

A set of secondary objectives can help Mono County consider the overlapping issues identified in the Problem section of this analysis. These secondary objectives highlight opportunities to leverage housing policy, design, and development decisions not only to meet Mono County's housing needs but also to improve lives, reduce cost burdens, enhance community connection, and increase the general well-being of residents.

These secondary objectives include:

- Leverage housing and development to **lower the costs of living** for residents.
 - **Reduce Cost of Utilities:** Build sustainable housing with lower utility bills, a significant factor in housing affordability in Mono County. Residents face energy prices comparable to the rest of California but experience a climate (Climate Zone 6) more akin to Minnesota or Alaska than to other parts of California.
 - **Reduce Cost of Transportation:** Reduce the costs in money and time associated with transportation and personal vehicle ownership. Improve safety and reduce vehicle miles traveled (VMT) by encouraging housing near mixed-use areas, and promoting public transit, walking, and cycling year-round. Achieve this through thoughtful land use and zoning requirements, parking policies, public right-of-way improvements, and architectural design. Ensuring that walking trips to essential destinations—such as grocery stores, childcare, schools, and workplaces—are short and enjoyable adds to the community's quality of life rather than detracting from it.
 - **Reduce Other Costs of Living:** Design decisions that increase the number of neighbors within close proximity also allow for common tool sharing, common internet connections and contracts, and the potential of neighbors to do things like cook meals together, watch each other's children and pets, among many other potential benefits that save time and money while improving the friendships and connections between neighbors.
- **Create and maintain places and neighborhoods that people love, encouraging them to connect with their neighbors and community.** This fosters a sense of belonging, builds a community safety net, and strengthens local culture and identity.
- Encourage economic development:
 - Recognize that housing is a form of economic development, and that a shortage of housing negatively impacts every other economic activity in Mono County.
 - Ensure that all workers have easy access to high-quality, affordable housing. Integrate the needs of the tourist-driven economy with those of long-term

residents, leveraging tourism to create additional revenue sources to meet those needs.

- **Increase net revenue from development for all public entities, enabling improvements in services or reductions in tax burdens.**

Criteria

Criteria are the standards that measure the potential of solutions and create the ability to compare the costs and benefits of potential solutions. Any one criterion on its own would be insufficient to fully value a variety of policy alternatives.

One example of this would be any criterion measuring costs to the Mono County Budget will imply a lower cost is better, however the lowest cost option will almost always be to do nothing. However, in most cases, especially this one, doing nothing would impose far greater costs on the residents of Mono County and its economy than making investments in housing. This is why having multiple criteria is important, several others may measure the level of impact of a policy or strategic choice. Taken together this list of criteria aims to help understand how alternatives maximize positive impacts and minimize resource usage and negative impacts.

Unit Production

Units produced as the result of an alternative excluding any units developed for second homeowners, short term rentals, and/or hotel/motel beds.

Initial County Investment Per Unit

Measure of any costs borne by Mono County as a direct result of the alternative being considered. Examples include but are not limited to: cost and/or lost revenue from incentives, direct investment in the form of loans, grants or equity.

Annual Net Revenue Created

Some alternatives will allow the county to recoup some of its costs or generate net revenue. Where this is the case, this criteria will provide an estimate of revenue net any required expenses.

Greenhouse Gas Pollution

The impacts of the housing production and operations, as well as the impacts of the design and location of housing, for example the predicted VMT for residents as compared with the County average, or similar measure of indirect impacts on greenhouse gas emissions and energy use.

Duration of use as affordable workforce housing

Length of time that the housing units are likely to remain in use as homeownership for locals, long term rentals, and/or affordable workforce housing as opposed to short term rentals, other commercial uses, higher cost housing, or second homeowner housing.

Administrative Burden

What impacts will this have on workload, and will additional staff and/or budget be required to accomplish the goal? If the additional staff needed can be paid for by the alternative, the impact will be considered lower than if it cannot be.

Geographic Equity

Will the alternative be able to serve all or most of the areas within the county?

Background Appendix

A Brief History of Housing Policy Decisions and Discussions

The following is a timeline of housing related discussions and decisions at the Board level and at Mono County Housing Authority meetings. The summary will be by year, except for 2023 and 2024, where it is broken down by date.

Pre-2019

- 2017 Housing Needs Assessment
 - 120 – 170 units of housing needed in unincorporated county
- 2018 Nexus Fee Studies Completed for HMO
 - Ownership, rentals, commercial developments, and inclusionary housing in-lieu fee
- 2018 Housing Toolbox Presentation from EPS Consulting
 - Supervisor Bob Gardener, “We aren’t just saying we have a housing problem and let’s just throw some stuff at it every year and see how it goes. That’s not good enough, that’s kind of where we’ve been.”

2019

- In a presentation at a Joint Town-County meeting the following were listed as County Housing Programs/Policies
 - Revolving Loan Fund, \$300,000 for the purpose of providing short term lending to preserve existing deed restrictions.
 - County First Time Home Buyer Program (HOME and CDBG funded)
 - Increases in density allowed in various land use designations.
 - Short term rental regulations
 - Birch Creek Condo Unit, and two homes in Benton (all were ultimately sold)
 - Section 8 Housing Vouchers (which were eventually transferred to the Stanislaus Regional Housing Authority)
- The Board held a Housing Mitigation Ordinance Workshop and ultimately decided to charge a smaller amount of fee than the Nexus Fee study supported:
 - Single Family Residential: 5%, or provide 1 affordable unit per 20 market rate units
 - § Unless only 1 unit, or an ADU, then 3.33%
 - Multi-Family Residential 3.33% or provide 1 affordable unit per 30 market rate units
 - Storage & Warehouse \$0.50/sf, Commercial \$1.00/sf, Industrial/Service Commercial: \$0.50/sf, and Visitor Accommodations: \$2,000/room
- The property owned by Mono County at 71 Davison was sold with requirements to make four of the five units affordable to a range of incomes.

2020

- The Tioga Inn project that requested to add additional housing as part of the already approved specific plan was largely considered during this year over multiple meetings.

- 2018 HOME grant was amended
- The county discussed applying for the 2020 CDBG NOFA

2021

- REAP and LEAP grants were applied for in the amounts of \$121,517, and \$65,000, with the intention of utilizing them to set up and begin operating a new “housing structure” within the county. Applications were later focused on setting up the LHTF.
- The Board approved a letter of commitment to loan \$500,000 of No Place Like Home funds to the Parcel for their tax credit application, and a loan of \$1,800,000 from Mental Health Services Act allocations. This was ultimately allocated in 2022.
- The Board Approved behavioral health agreeing to an MOU to provide supportive services at the Parcel.
- Meghan Mahaffey provided an update on the Mono County Revolving Loan Fund, which has assisted in providing the rapid ability to purchase property, allowing MLH (now ESCH) to find long term funding after the purchase.
- The Board considered the Tioga Inn Specific Plan Amendment #3
 - This project never took another step forward after the meetings in 2021
- The Board approved lending money for predevelopment to Pacific West Communities (The Parcel) in the amount of \$306,021.
- The Housing Authority Discussed seven potential policies: (See attachment 2021 Housing Authority Policy Discussion)
 - Allowing one RV as an employee long-term unit for parcels designated as Commercial
 - Adding housing as a permitted use in the Specific Plan (SP) Land Use Designation
 - Adding duplexes as permitted use in the following Land Use Designations: Estate Residential (ER), Rural Residential (RR), and Single Family Residential (SFR)
 - Compliance with SB 35 State Affordable Housing Streamlining provisions.
 - Developing an acquisition loan program for nonprofit developers to help them acquire and deed restrict existing multifamily properties.
 - Consider adoption of a density bonus policy that goes above and beyond the state’s mandated policy.
 - Consider the ability for multi-family developments to add more ADUs than currently allowed by the state and reflected by proposed revisions to Chapter 16 of the Land Use Element.
- The Mono County Grand Jury submitted their 2020-2021 Workforce Housing Crisis Final Report (See attachment 2021 Grand Jury Workforce Housing Crisis Report)
 - The County Responded to this final report (See attachment 2021 Responses to Grand Jury Report)
- The Board heard a presentation on the potential uses of their landholdings. The primary take-away is that most of the land isn’t useful for direct housing development but may be able to be used for land trades to get land closer to communities. See attachment 2020 Mono County Land Holdings
- ESCH Presented on Access Apartments
- The County owned home in Benton was sold to the Utu Utu Gwaitu Tribe

2022

- The Board supported Innsbruck Lodge by matching State Project Homekey grant with \$550,000 of local dollars.
- The Board supported IMACA with a \$100,000 grant of local dollars in exchange for taking, “certain actions to preserve the long-term use of real property located at Willow Avenue in June Lake.”
- The Board approved the hiring of the County’s first Housing Opportunities Manager
- CAO Sandra Moberly presented to the Board in her former position as Director of Community & Economic Development of the Town.
- Former CAO Bob Lawton shared a list of housing related goals at a County-Town Joint meeting, including: Analyzing vehicle miles traveled (VMT) and Green House Gas emission inventory, infrastructure needs assessment and capacity improvements study, prescriptive designs for ADUs, inventory of county parcels (completed), future analysis of parcels for developable sites or land swaps, SRO use within all land uses, reducing or waiving process fees for projects that propose a low income unit, and discussing policy items.
- The Board allocated \$1.8 million as a loan for permanent supportive housing, and agreed to dedicate \$500,000 in California No Place Like Home funds for permanent supportive housing in the Parcel Phase 1 project in Mammoth Lakes.
- The Board approved a contract with MLH for the provision of Housing Navigator Services that was not to exceed \$325,000, and not to exceed \$100,000 in any 12-month period.
- Enacted a temporary moratorium on approval of new short-term and transient rentals of single-family residential units in all land use designations.
- Michael Jones provided the Housing authority an update on building permits applied for and issued from 2011 through 2022.
- The Board adopted a Vehicle Miles Traveled (VMT) threshold and screening criteria.
- The Board sold a home owned by the County in Benton to the Utu Utu Gwaitu Tribe for \$137,000, and lending \$132,000 to the Tribe to be paid back in semi-annual payments of \$13,200.
- Community Development Department began responding to public discussions of using RVs as housing
- The Board revised the regulatory agreement for 71 Davison Street in Mammoth Lakes

March 14th, 2023

Consultant Stanley Keasling presented over 40 housing related recommendations for Mono County, which were categorized as:

- Staffing and Partnerships
- County-owned and Surplus Land
- Projects
- Financing
- Zoning
- Exactions, and
- Other County Work

A list of the recommendations is included in Housing Workshop Tracking Appendix. Several of the recommendations will be part of the overall policy analysis.

April 4th, 2023

The Mono County Board of Supervisors created an “Ad Hoc Committee to evaluate potential housing sites,” this has since been referred to as the housing Ad Hoc. The committee assisted in pushing forward the 5-unit purchase in Bridgeport, which will transition short term rental units into long term rental units. This project is in escrow presently. The committee continues to meet intermittently to assess potential housing sites.

April 18th, 2023

The Mono County Board of Supervisors approved \$826,000 to assist with the development of Innsbruck Lodge which will utilize a “housing first” management model for 15 residential units and includes one management unit. The project has now begun housing residents as of June 2024, which some units still being completed.

June 20th, 2023

The Board extended a HOME subrecipient agreement with MLH, now ESCH. This grant was extended and also ultimately returned due to HUD pausing California based downpayment assistance programs due to issues HUD had with the templates used by California. No funds were ultimately utilized, and they were returned to HCD prior to the May 2nd, 2024 deadline.

The Board also provided gap funding of \$200,000 to MLH (now ESCH). ESCH had access to a State of California mortgage assistance grant that required ESCH to expend the assistance first and then request reimbursement. The County funds were used and then paid back after reimbursement.

July 18th, 2023

County Counsel, Christopher Beck, provided a presentation on the roles and responsibilities of Housing Authorities to the Mono County Housing Authority. The board of the Mono County Housing Authority is the Board of Supervisors of Mono County.

October 10th, 2023

The Board discussed but did not adopt a moratorium on overnight rentals in multi-family residential units.

October 30th, 2023

The Housing Opportunities Manager position was filled. As of June 4th, 2024, the HOM, CAO, County Counsel, Community Development Department, Health and Human Services, and others have been able to complete significant housing related work including:

- Completing the purchase of a 5-unit property in Bridgeport that will be transitioned from short term rental to long term rental
- Received a land donation of 10 acres in Walker
- Nearly completed the development of a workforce housing downpayment assistance program that was funded in 2023/24 budget
- Met with RPACs and other community groups to get feedback and share updates

- Are developing the final contract to utilize the Whole Person Care Pilot grant
- Board creation of a LHTF to utilize and match the PLHA dollars previously awarded, in total making \$655,652 available for projects that assist households earning 60% to 120% of area median income (AMI)
- Have preserved \$186,617 in LEAP and REAP funding which was planned to be utilized developing the LHTF
- Applied for the 2023 PLHA grant
- Continued to administer existing HOME Investment Partnership (HOME) and Community Development Block Grant (CDBG) programs previously funded, including clearing up reporting requirements and making plans to re-apply for program income (PI) to continue to revolve the use of previously awarded funds as they are paid back
- Developed this Policy Analysis, and done significant research to find financial sources for housing development projects throughout the county, including USDA programs, programs within the federal Bipartisan Infrastructure Investment and Jobs Act, programs within the federal Inflation Reduction Act, and California funded and/or administered programs.

November 7th, 2023

The Board provided \$600,000 towards the development of Access Apartments, a project by ESCH. ESCH plans to create 13 units of affordable housing ranging in incomes up to 120% AMI.

January 16th, 2024

The Board heard a presentation by Christopher Beck, County Counsel on “Optional Funding Opportunities for Affordable Housing and Other Projects”, this included information about three incremental funding opportunities: Enhanced Infrastructure Financing Districts (EIFD), transient occupancy taxes (TOT), and Affordable Housing Agency (AHA).

Of the three, only one, TOT would create new tax revenue. The other two would designate an increment of existing taxes that would be set aside for affordable housing, or in the case of EIFD, potentially “other projects”.

February 6th, 2024

The Board approved the matching of PLHA funding and the creation of a LHTF. As a result the LHTF was funded with \$655,652 which is able to be used on a broad range of projects that would support households in the 60% to 120% AMI range

The board also approved transferring \$2.5 million of federal emergency funding into the affordable housing fund.

May 14th, 2024

The Board moved forward with the purchase of a 5-unit property and to transition that property use as long term rental units, from its previous use as short term rentals.

May 21st, 2024

The Board in a joint meeting with the Town of Mammoth Lakes, agreed to a Mono County Staff request for the Town and the county to cooperate in developing a regional housing needs assessment.



**MONO COUNTY GRAND JURY
2020-2021**

**WORKFORCE HOUSING CRISIS
FINAL REPORT
Submitted June 14, 2021**

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IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF MONO

IN RE: 2020-2021 Grand Jury GENERAL ORDER

I certify that the 2020-2021 Grand Jury Workforce Housing Crisis Final Report, pursuant to California Penal Code § 933 (a), complies with Title Four of the California Penal Code and direct the County Clerk to accept and file the final report as a public document.

Dated this 17th day of JUNE 2021.



MARK MAGIT
Presiding Judge of the Superior Court

WORKFORCE HOUSING CRISIS FINAL REPORT

June 14, 2021

SUMMARY

Local housing for Mono County and Town of Mammoth Lakes workforce is at a crisis level and needs more committed attention and financial resources from the local governing bodies. Mono County and the Town of Mammoth Lakes have recently reported to the State of California on their progress in improving housing availability as directed by State mandated requirements. These plans tend to emphasize ongoing activity without actually producing results. For better outcomes, the Mono County Grand Jury recommends that more specificity be introduced into the plans, that dedicated responsible parties be identified, and that innovations be investigated and implemented now. The various communities of Mono County need to become more involved in order to get community buy-in for adding workforce housing in their communities. Finally, the cost of actually accomplishing these goals needs to be addressed with plans from both County and Town for identifying and acquiring dedicated funding.

BACKGROUND

Need for Workforce Housing

The need for more housing has been evident in Mono County and the Town of Mammoth Lakes for a long time. Beginning in 1969, California required that all local governments plan to meet the housing needs of everyone in the community. Over the decades since then the various Mono County Boards of Supervisors and Mammoth Lakes Town Councils have created a significant number of studies and plans to improve the supply of housing but have not been successful in meeting housing needs. As the County and Town populations have grown, the emphasis on providing workforce housing has not grown at the same pace. The problem continues due to insufficient funding, lack of available private land and lack of innovative solutions. In addition, the recent evolution of Airbnb and similar entities have created more incentives for property owners to turn their units into short term rentals (STR) instead of providing long term rental housing that is needed by locals.

The biggest challenge in developing housing is at the low-income levels of the workforce as housing prices have increased at a faster pace than income. The State of California has for decades continued to study the problem. As recently as September of 2018, the state established requirements for municipalities to increase housing using a matrix of income levels based on household size and the percentage of the average income of the region. Regions within California currently have until 2027 to achieve the goals set for them by the state. Despite the long lead time given by the state, it is clear that the need for housing in Mono County and Mammoth Lakes is more immediate (The Sheet, March 20, 2021, pg. 2 “[Good Housekeeping](#)”) and needs to be aggressively addressed.

High Cost and Scarcity of Housing

Housing costs have been influenced by non-residents who are drawn to the area. They are willing and able to pay top dollar for second homes that they can visit occasionally. The 2020 COVID-19 pandemic has exacerbated the problem since employers are allowing more workers to work from remote locations - a trend that is likely to continue in some form. Anecdotally, these remote workers have been adding to the number of renters and buyers in both the county and town viewing the Eastern Sierra as an ideal alternative to big city life. In addition, non-locals have been buying housing at an alarming rate with the intent of turning it into income-producing nightly rentals. The result of this is more local residents are pushed out of the market. This continues to decrease available housing for full-time residents.

The median price of condos sold in the county in 2016 was \$299,750 but went to \$450,000 in 2019 and continues to escalate. The median price of existing single family homes in Mono County was \$699,750 as of September 2019, the tenth most expensive county in California and 12.4% higher than the previous year (Federal Census). The current inventory of available homes is extremely low. As an example, historical February inventory of single family homes and condos combined in the town was approximately 150 units whereas only 28 properties were listed mid-month February 2021 per a local real estate newsletter.

Below Market Rate Housing

Not only is housing scarce but workers at many different income levels find what is available to be unaffordable. Generally, the state expects that a worker can afford to pay up to 30% of their income on housing. The area median household income in 2019 was \$62,260 in Mono County and \$59,620 in the Town of Mammoth Lakes compared to \$80,440 in the State of California. More importantly, the median income of individual full-time, year round workers in the Town of Mammoth Lakes was only \$34,341 for female workers and \$42,933 for male workers per the United State Census bureau ([Census - Geography Profile](#)).

Mammoth Lakes Housing, Inc. (MLHI) maintains a waiting list of applicants for “low-income housing” which as of May 1, 2021, stands at 108 households. This encompasses 341 individuals of whose gross annual income is below 100% of the Area Median Income.

AMI - Area Median Income levels are defined in the State as:

- **Extremely low income:** 0-30% of AMI.
- **Very low income:** 30% to 50% of AMI.
- **Lower income:** 50% to 80% of AMI; the term may also be used to mean 0% to 80% of AMI.
- **Moderate income:** 80% to 120% of AMI.

Some workers in the county resort to commuting to Bishop in Inyo County to find affordable units. Others have given up and moved out of the area completely. Government funding support is necessary to provide “below market rate” (BMR) units, whether for rent or ownership. BMR housing is being addressed by the state by review of the AMI income levels above.

(<https://www.monocounty.ca.gov/housing-authority>)

General Fund allocations for housing in both Mono County and the Town of Mammoth Lakes are relatively small compared to the costs of BMR programs. Although there are portions of various taxes that are legally dedicated for funding other functions of the government, housing is still a discretionary allocation by the town council when considering the annual budget; the county board of supervisors has a specific allocation.

Currently only 0.85% of the 13% Transient Occupancy Tax (TOT) collected in the Town of Mammoth Lakes is allocated to support housing. Mono County and Town of Mammoth Lakes apply to the state and federal government for additional funding through grants. However, the probability of acquiring grants is not guaranteed as virtually every county and city in California is competing for the same funds. The Town of Mammoth Lakes is also applying for grants through non-profits like Mammoth Lakes Housing, Inc.

Workers with Above Median Income

There are housing shortages at the professional level in addition to those at the lower income levels. However, this grand jury report focuses on housing for the medium and lower income workforce.

Unincorporated Mono County's situation and the Town's situation vary significantly and are treated separately in this report.

METHODOLOGY

- The Grand Jury reviewed numerous documents, a list of which can be found at the back of this report in Appendix A.
- Grand Jury members also conducted interviews with 15 officials or staff of Mono County, the Town of Mammoth Lakes, and Mammoth Lakes Housing, Inc.
- Websites for the County Board of Supervisors and the Town of Mammoth Lakes Town Council were reviewed for information relevant to housing that was discussed during the course of this fiscal year.
- Various County Board of Supervisors, Mammoth Lakes Town Council and Mammoth Lakes Housing meetings were reviewed.

DISCUSSION

State Government Requirements for Housing Element in General Plans

The State of California requires all communities to develop a General Plan with a Housing Element within the General Plan. The county's and town's current respective housing elements were established in 2019 and extend through 2027. The state has provided Mono County with a Regional Housing Needs Determination (RHND) that specifies the number of housing units to be

provided for workers at various income levels by 2027. Although the target for compliance is 2027, the housing crisis is now.

An annual report evaluating progress on the status of the Regional Housing Needs Determination (RHND) goals is due to the State's Housing and Community Development (HCD) Department on April 1 of each year. The county and the Town of Mammoth Lakes each completed their report by April 1, 2021 as required by the state.

COUNTY OF MONO

County General Plan Housing Element

The Mono County General Plan establishes policies to guide decisions on future growth, development and conservation of natural resources in the unincorporated areas of the county. Regional Planning Advisory Committees (RPACs) have been established in the various communities within the county. The housing element of the county's current general plan was developed with input from the community, as well as the Board of Supervisors. Goals were prioritized. The four main goals are:

- Goal 1: Increase overall housing supply, consistent with county's rural character
- Goal 2: Increase the supply of community housing
- Goal 3: Retain existing community housing
- Goal 4: Ensure all other needs related to housing are met

Each of the goals has been broken down into action plans with responsibilities and timelines. Land availability has been addressed and found to be adequate to accomplish the goals.

Goal 1 of the Plan is actually two separate goals: the first of increasing the overall housing supply can be in conflict with the latter goal of keeping communities consistent with the county's rural character.

Community housing as mentioned in goal 2 includes workforce housing. Some of that housing must be more affordable than the current mix of housing in a community. To make it affordable, the housing units need to be smaller and possibly attached to other units, i.e. multiple family residence (MFR) housing. Many communities have zones for MFR housing on which nothing but single family residences (SFRs) have been built. Another possibility for affordable housing is building accessory dwelling units (ADU) or "tiny houses."

One section of the housing element estimates that the unmet demand for rental units in the unincorporated area of the county is from 50 to 100 units. In addition, it reports that approximately 100 people left the area when they couldn't find housing or their rentals were converted to seasonal housing.

Antelope Valley, Benton/Hammil, Bridgeport Valley, Chalfant, June Lake, Long Valley, Mono Basin, Paradise and Wheeler Crest each have a Regional Planning Advisory Committee (RPAC) that supports the county housing element. The stated purpose of an RPAC, per the Mono County website (<https://www.monocounty.ca.gov/rpac>), is to advise the Mono County Board of Supervisors, Planning Commission, and Planning Division on the development, review,

implementation and update of the Mono County General Plan and associated Area / Community Plans.

The planning areas of June Lake and Mono Basin have separately published area or community plans, which are incorporated into the land use element of the General Plan.

The County Board of Supervisors is aware of housing needs within the county. There are multiple entities within the county that have responsibilities with respect to housing. There is a need to centralize the housing development effort. The position of a Housing Coordinator who could more effectively address this issue, has been approved to report to the County Administrator.

Regional Housing Needs Determination for the County

The housing element of the general plan ([General Plan](#)) states that there is adequate acreage to accommodate the housing needs projected by the California Housing and Community Development Department (HCD) in the Regional Housing Needs Determination (RHND) provided to the county. This element has an extensive list of programs for achieving the goals.

The April 1, 2021 HCD report to the state discusses the progress made to date based on 2014 goals and not the 2019 goals. This means that Mono County is reporting progress based on obsolete goals ([Housing Elements](#) - State of CA site).

The Regional Housing Needs Determination (RHND) set by the state for Mono County covers the projection period of December 31, 2018 through August 15, 2027 and is shown below. The progress reported to the state through December 31, 2020, in the report issued April 1, 2021 is shown beside it.

Income Category	Percent	Housing Unit Need Net of Units Assigned to Mono County	Progress reported to State as of December 31, 2020
Very-low*	16.2%	39	0
Low	18.9%	46	9
Moderate	23.1%	55	10
Above-Moderate	41.8%	100	10
Total	100.0%	240	29
*Extremely-Low	6.9%	Included in Very-Low Category	

Income Distribution: Income categories are prescribed by California Health and Safety Code (Section 50093, et seq.). Percents are derived based on Census/ACS reported household income brackets and county median income

It should be noted that the total requirement for the county is 240 units, which includes 155 units to be provided by the Town of Mammoth Lakes. The remaining 85 units must be provided by the communities in the unincorporated areas of the county.

High Price of Housing in the County

The high price of housing is a significant issue in Mono County. An overpaying household is defined as those paying in excess of 30% of their income toward housing cost. Approximately 42% of households in the unincorporated county are considered to be overpaying.

Overpaying Households, Unincorporated Mono County		
Total Households Characteristics	Number	% of Total Households
Total occupied units (households)	2,210	100.00%
Lower income households paying more than 50%	170	7.70%
Total Households Overpaying	940	42.50%
Total Renter Households Overpaying	365	16.50%
Total Owner Household Overpaying	575	26.00%

Additional Housing Burden of the County Due to the Mountainview Fire

The Mountainview Fire destroyed 96 homes in northern Mono County. At least a third of the homes destroyed had minimal or no insurance coverage for fire and citizens will need help in rebuilding. This places an additional burden on the county. These “lost” units, once rebuilt, will not count toward the additional housing units required per the state.

The county is working with the residents to find ways to assist in rebuilding, for example waiving certain fees, expediting permits, streamlining and reviewing plans.

Availability of Housing and Land in the County

Per the 2010 Census, 52% of total housing units in TOML were listed as “seasonal, recreational or occasional use” (4,981 of 9,629 total); in June Lake 59% (487 of 820); in Mono County overall 46% (6,383 of 13,912).

A more recent Census Bureau report indicates that Mono County, including the Town of Mammoth Lakes currently has 14,114 units of housing, of which 4,765 are occupied full time. The rest are units subject to vacancies. Of these units, only 60 were built in 2010 - 2018.

The housing element has identified 48 parcels in Bridgeport suitable for high density development resulting in a total of 185 potential units. Of the Bridgeport properties, 73 of the potential units would be for low and very low income residents whereas the remaining would be for moderate or above moderate income level residents. There are 41 parcels in June Lake

suitable for a total of 123 potential units. Of the June Lake properties, only 5 would be targeted for low or very low income residents.

Availability of Funds

The Board of Supervisors established a housing reserve in FY 2018-19 with a \$200,000 allocation from the general fund. They added another \$200,000 to the affordable housing reserve in the 2019-20 budget. These funds have since been supplemented with additional funds from the sale of county owned housing in June Lake. While noteworthy, there is no specific affordable housing plan outlining how to use those dollars.

Funds can be used for buying units to be converted to deed restricted housing or for subsidized housing. The former approach is initially expensive but provides a permanent low-income unit. The latter approach provides for more units but funds need to be replenished regularly.

Rehabilitation of Units vs. Sale/Demolition

There are two specific goals stated in the Mono County HCD report worth pointing out. The first is a stated program to “Continue to participate in the state's Community Development Block Grant (CDBG) program for rehabilitation of owner-occupied housing units.” The County's goal is to rehabilitate five units during the planning period. The County will apply annually for CDBG funds. Although the HCD report states this is an ongoing objective it also indicates that no loans were received during 2020 and the county is waiting for state funding.

The second objective is to encourage the rehabilitation of existing units over their demolition where practical through various measures identified in the HCD report including but not limited to providing flexibility in administering building code requirements to facilitate the repair, remodel and refurbishment of existing units instead of their demolition; developing a user-friendly process for repair, remodel and refurbishment, including handouts, etc. The status of this objective indicates it is ongoing, but whether or not any of the recommended steps have taken place is not shown. There were no demolitions in 2020.

TOWN OF MAMMOTH LAKES

Town General Plan Housing Element

The Town of Mammoth Lakes is incorporated and therefore has its own general plan including a housing element ([Town of Mammoth Lakes](#)) that establishes the Town’s policy relative to the maintenance and development of safe, decent, and affordable housing for existing and future residents. It addresses the state’s planning period of 2019 to 2027. The element covers a discussion of the housing needs, availability and a strategy that establishes housing goals, policies and programs. Some of the actions for implementation, especially those related to funding in the town’s housing element (e.g. Action H.2.A.1 and Action H.2.A.5), have no designated responsible party and no specific target date for completion.

Prior to developing the response to state mandates, in 2017 the Town had developed a comprehensive Community Housing Action Plan (CHAP) with the assistance of community leaders and members ([Housing Action Plan: Live, Work, Thrive! | Mammoth Lakes, CA - Official Website](#)). It lists the following goals:

- Provide 200 to 300 community housing units within 5 years (by 2022), through a combination of new development, redevelopment, housing programs and policies. The Plan will have life beyond this 5-year period and goals will be updated as dictated by needs;
- Target the full range of community housing needs currently not being met by the market, including rentals for households earning less than 80% area median income (AMI) and ownership housing for households earning up to 200% area median income (AMI);
- Produce community housing at a rate faster than job growth in the near term to help address the current housing shortage, unfilled jobs and provide opportunities for in-commuters who want to move to town; and
- Retain a strong base of residents and employees living in town.

CHAP goals and action plans have continued to be a priority for the Community Development Department although the CHAP is not considered an officially adopted document.

Regional Housing Needs Determination for the Town

The State of California determined the housing units by income category needed for Mono County and allocated a portion of those housing units to the Town of Mammoth Lakes. The following chart shows the current allocation to the town made in 2019 to be reached by 2027.

Income Category	Percent	Housing Unit Need
Extremely low	6.9%	10
Very-low*	10.3%	16
Low	19.4%	30
Moderate	21.9%	34
Above-Moderate	41.3%	65
Total	100.0%	155
<i>Income Distribution: Income categories are prescribed by California Health and Safety Code (Section 50093, et.seq.). Percents are derived based on Census/ACS reported household income brackets and county median income</i>		

The town submitted its April 1, 2021 report to the California Housing and Community Development Department on the progress made during 2020. Developers have submitted Housing Development Applications (proposed development projects for all commercial and multi-family developments and where code requirements cannot be determined through other means) for 81 units in the Parcel of which 16 are for very low income families, 64 low income

and one (1) above-moderate. None of these applications have been approved by the Town of Mammoth Lakes as of May 2021. An application by Mammoth Lakes Housing Inc. for 11 low-income units was approved by the TOML for a property on Sierra Manor Road. This project is not yet fully funded.

Although the April 1, 2021 HCD report to the State indicated numerous units receiving certificates of occupancy (permit to move into a completed dwelling), every one was for above-moderate income units (more than 120% of AMI). The extremely-low, low, lower and moderate income levels are not being addressed.

A review of the narrative of the housing element components listed two (2) goals to be accomplished in 2021, four (4) in 2024, one (1) related to dedicated funding is postponed (no date), and 25 target dates are listed as “ongoing.” One element concerning involvement of the Chamber of Commerce was considered completed.

High Price of Housing in the Town

The Mammoth Lakes housing market is subject to high demand for vacation and second homes. Housing prices are driven by relatively affluent second-home buyers; the rental market is also affected by the higher prices commanded for seasonal and nightly rentals of homes and condominiums making it substantially more expensive than in neighboring areas, such as Bishop, even with the additional cost of commuting.

Per the 2010 Census, 52% of total housing units in TOML were listed as “seasonal, recreational or occasional use” (4981 of 9629 total units 9629/4981). Approximately 63% of all households in the Town of Mammoth Lakes are considered to be overpaying.

According to data in the Community Housing Action Plan Part 2 ([CHAP](#)) based on 2012-2016 American Community Survey (ACS) data, approximately 75 percent of Mammoth Lakes' households are in the extremely-low, very-low, low-, and moderate-income categories, and cannot afford the market rate rental or owner-occupied housing in the town.

In addition to the problem of low income, the town has an estimated 575 special needs households and 354 disabled or homeless residents. For these residents, housing is just one of their issues but it is most basic to solving their other existing problems.

According to the Housing California: Fact Sheet, Focusing on Solutions: Homelessness in Rural Areas¹, “rural areas are often susceptible to larger numbers of “hidden homeless” — people who do not have a home, but may move from place-to-place (couch surfers) or live in their vehicles. Although this population is not visibly homeless, they are still consumers of government resources.”² Additionally, there are long-term tent and RV campers and dispersed campers, all of whom also need a place to live.

Due to the high cost and lack of availability of workforce housing in Mammoth Lakes, many workers have relocated to Bishop/Inyo County. This requires commuting and increased carbon emissions.

(¹ - Olmstead, Zack. HOUSING CALIFORNIA: FACT SHEET, FOCUSING ON SOLUTIONS: Homelessness in Rural Areas, Ed. Karen C. Naungayan, Housing California, 2010.)

(² - California Housing and Community Development - <https://www.hcd.ca.gov/>)

Availability of Land in the Town

The Town has identified several sites that are available for affordable housing units, subject to approved permits, plans, or affordable housing overlay zoning. Appendix B provides the list of those sites as shown in the town's housing element. It does not include sites being developed by Mammoth Lakes Housing Inc. to provide housing for low-income workers. Although the housing plan does not show that it will meet the Regional Housing Needs Determination (RHND) by the specific income levels indicated by the state, interviews with town officials indicate that the current plans show compliance will be met. A review of the April 1, 2021 report to the state shows no units in extremely low, very low, lower, or moderate area median income (AMI) levels.

At the April 28, 2021 meeting of the Town Council, the Council approved a resolution authorizing the Town Manager to execute the Disposition and Development Agreement (DDA) with Pacific West Communities, Inc. related to the construction of affordable, community housing on The Parcel (Phase I of the Parcel Plan). The Infill Infrastructure Grant (IIG) received by the Town and Pacific West requires that 368 (82%) of the total 450 planned units are for persons at 60% AMI or lower. The Phase 1 plan indicates that one of the 81 planned units in Phase 1 is to have occupants at above the 80% of AMI level; 64% (or 51-52 units) are at 60% of AMI or below.

The Council in its April 28, 2021 special meeting discussed that parking in Phase 1 of the Parcel project will be provided at the level of 1.3 spots per unit. This was identified as a problem when multiple community discussions were held on the Parcel. A council member stated that experience from Manzanita and Aspen Village shows that workforce housing requires more than 2.0 parking spots per unit. This will cause overflow parking in the neighboring areas. The Council left this an open item at that time to be reviewed as each phase goes forward.

Vacant Housing

The Census Bureau 2019 report states that the Town has 9,795 units, of which 2,514 are occupied full time (26%). The rest are units subject to vacancies. The CHAP report estimated that 59% were of occasional or seasonal use. Of the units existing in 2019, only 13 were built in 2010 or later. Some of these vacant units may be convertible into rentable units for workforce housing. However there is significant pressure caused by on-line rental services that entice owners to employ nightly vs. longer-term term rentals that could otherwise be made available for workforce housing ([Explore Census Data](#)).

The housing problem in Mammoth Lakes has gotten so severe that the Town's Chamber of Commerce, normally focused on improving, serving and advocating for the business community, used its resources as well as additional town resources, to match workers with potential housing. This project was developed in late 2018 and implemented in 2019. It is the only goal listed in the 2020 housing element report that is deemed to be accomplished.

Availability of Funding for Housing

The Town's budget sets aside a small amount for housing at the beginning of the fiscal year. If at the end of the fiscal year, there is money left over in the budget, additional funds may be assigned to housing. The CHAP report recognizes that if the housing plan is to succeed, a dedicated source of funding needs to be developed. See "TOT dedication to a Housing Fund" (CHAP report, pg. 19). While an action plan exists (H.2.A.5), it lacks specificity of responsibility. Section H.2.A.5 in the California Housing and Community Development (HCD) report refers to increasing transient occupancy tax (TOT) from Measure A: the Town was considering a ballot measure for the November 2020 general election to increase the TOT amount by 1% to be used specifically for affordable housing. However, due to the unknown long-term economic impacts associated with COVID-19, the ballot measure was postponed. The Town will continue to explore placing a dedicated local tax initiative on a future ballot.

In years prior to 2015 developer fees were charged in lieu of providing on-site workforce housing. Fees went towards creating housing for residents who might not otherwise be able to afford it. In addition, Development Impact Fees (DIF) were charged to mitigate a project's environmental and service impacts. Opposition to the fees resulted in a study to determine whether or not the policy was "developer-friendly." Fees were dropped approximately 75%, a level that would stay in effect until 2019 and in 2019 the fees were increased from 5 to 10% ([Affordable Housing Nexus Study and Fee Recommendation](#)).

TOML currently allocates .85% of the Measure A transient occupancy tax (TOT) income to housing; 2.35% to Mammoth Lakes Tourism and .85% to transportation. These distributions are advisory, and can be readjusted at any time with action by the Town Council. The amount allocated to housing has not increased for many years even though this is one of the few controllable sources of funds to provide for housing. The current housing allocation from TOT appears to be insufficient to meet the stated goals of the Town's Housing Element and CHAP, although neither plan has a specific price tag.

MAMMOTH LAKES HOUSING INC.

Mammoth Lakes Housing Inc. (MLHI) is a nonprofit public benefit corporation contracted by the town to accomplish some of its housing goals and provide stewardship of the town's ownership deed restricted housing portfolio totaling 39 homes, among other responsibilities. In 2020, MLHI raised funds amounting to close to one million dollars through donations, allocations from the Town Council, and grants to be used for an Emergency Rent Payment Assistance Program to support local residents during the Covid-19 crisis. MLHI screened and assisted applicants for the program in addition to their ongoing responsibilities. They provided buyer assistance loans and oversaw transfer of deed restricted units. In addition, MLHI worked with the town to screen requests for purchase of housing assistance during that time.

MLHI is currently renovating the Country Glass Building on Sierra Manor Road in Mammoth Lakes to modify it to provide 11 workforce housing units.

MLHI has been operating under a contract with the town that is up for renewal at the time of the writing of this report. Their board of directors includes one member of the Town Council and

one member of the County Board of Supervisors. At least one of the previous contracts between MLHI and the TOML was voted on and signed by a town council member who serves on the MLHI Board. This represents a conflict of interest.

MLHI's allocation from housing funds provided through TOT has not been increased since 2012 although their workload has. Their participation in The Parcel has also yet to be determined at the time of the writing of this report.

MLHI is the nonprofit organization that is also contracted and compensated by the county to administer some of its grant money related to housing. A previous contract with the county has expired and a new contract is currently being drawn up. MLHI assists the county with screening applicants for their housing program and provides select services to Inyo County as well.

MONO COUNTY

FINDINGS

F1-C The county administration has been advertising for a Housing Coordinator position for a significant period of time and has not been able to fill it; as a result the county has no designated specialist to oversee the housing needs.

F2-C The county's housing element of the general plan - designed to give the state specific analytical information, is updated to the state annually on the state's prescribed form by the required deadline of April 1. However, there is no detailed annual reporting to the Mono County Board of Supervisors on any specific goals and timelines that are not being met or need to be modified or changed. As a result there is minimal ongoing accountability to and by the Board of Supervisors and that can affect actions.

F3-C(a)The county's housing element states that there is plenty of land within the county for housing. One of the bigger barriers to developing below market rate (BMR) housing (rental or purchased housing units whose market rate cost must be subsidized if low income wage earners are to afford them) is an attitude that it may be acceptable for the county to support the development of housing for those who need it but it shouldn't be developed in one's own neighborhood, also known as NIMBY.

F3-C(b)June Lake and Mono Basin, have their own housing elements, however, they contain no specifics of who is responsible for the action plans and there are no timelines. The June Lake Housing Element is reviewed annually, the Mono Basin appears to not have been reviewed since its development in 2012. As a result there is a lack of consistency and accountability.

F4-C The first of the four goals listed in the county's housing element is to "Increase Overall Housing Supply, Consistent with County's Rural Character." Multi-family housing, tiny houses and Accessory Dwelling Units (ADUs) may be some of the solutions to the County's deficiency in workforce housing but they have the potential of changing the rural character. As a result the latter constraint can be self-defeating to the primary goal of increasing housing supply.

F5-C There are instances in the county where zoning for housing is approved for multi-family residences (MFR) but where single-family residences (SFR) exist and may or may not be in good condition. As a result, existing land space is not being effectively used to improve housing availability.

F6-C The Board of Supervisors has set aside funding for housing. However, there are no instructions as to the use of these funds. As a result there is a lack of clarity as to the county's management of housing funds and their use.

F7-C The Board of Supervisors has adopted a comprehensive housing element plan that brings the housing crisis picture into focus and has plans that should be completed by 2027 - the date set by the state in their RHND. Many of the specific action items are labeled as "ongoing." Target dates have already slipped on some of the items which casts doubt on the county's ability to meet the goals.

F8-C The current 2020 HCD Report to the state updates 2014 goals rather than addressing the 2019 goals to determine progress. As a result the severity of the housing needs may be misstated.

F9-C The county has some excellent objectives related to rehabilitation of existing properties but did not receive any CDBG funds in 2020 to effect those goals.

RECOMMENDATIONS

R1-C In light of the high priority need for the Housing Coordinator position, the Mono County Civil Grand Jury recommends that the County Board of Supervisors review the current hiring strategy and examine how it is promoting the position, the position description, payscale and any other elements of the position that might influence a potential candidate and expedite any administrative roadblocks. This review should be completed by August 31, 2021 and a candidate hired by December 31, 2021.

R 2-C The Mono County Civil Grand Jury recommends that the County Board of Supervisors work with the County Administrator to revisit the goals and timelines of the housing element of the general plan on an annual basis - at a minimum, starting with a meeting no later than September 30, 2021. The goal of this process is to recognize any modifications that will be necessary to meet the goals as specified in the general plan.

R3-C Community ownership in the housing plans is a step toward mitigating NIMBY. The Mono County Civil Grand Jury believes that when individual communities take ownership in creating housing plans, the goals are more likely to be achieved. It therefore recommends that the Board of Supervisors direct communities within the county to take responsibility for increasing housing and do the following by December 31, 2021 and annually thereafter and provide funds to accomplish this goal:

(a) Review the June Lake and Mono Basin Community Housing Plans and include specific responsibilities and timelines for achieving the goals.

(b) All other communities (RPACs) outlined in the county housing element who have not previously developed their own community housing plan are to develop one and include

specific responsibilities and timelines for achieving the goals with the assistance of the County administrators.

(c) To accomplish community support the County Board of Supervisors is asked to identify those findings by January 31, 2022.

R4-C The Mono County Civil Grand Jury recommends the Board of Supervisors encourage development of tiny houses and ADUs by having staff develop several sample pre-approved building plans that meet county codes and have them available to interested parties by December 31, 2021.

R5-C The Mono County Civil Grand Jury recommends the Board of Supervisors direct staff to identify areas of multi family residential (MFR) zoning that have single family residential (SFR) dwellings in poor condition in order to encourage MFR building in lieu of rehabilitation of the existing SFRs and apply to the state for CDBG funds to accomplish the rehabilitation. Staff to report back to the Board by October 31, 2021.

R6-C With respect to the Housing Fund, the Mono County Civil Grand Jury recommends that the Board of Supervisors develop a specific plan for the management of the housing fund including priorities, timelines and responsibilities to administer the money designated as the housing fund. The plan to be completed and approved by December 31, 2021.

R7-C The Mono County Civil Grand Jury recommends that the Board of Supervisors direct the County Administrator to develop a long-range funding plan to address the housing crisis. The plan should be developed by January 31, 2022 for consideration by the County Board of Supervisors.

R8-C The Mono County Civil Grand Jury recommends that the Board of Supervisors direct County Administrator to review and modify goals including target dates in the housing element no later than December 31, 2021, utilizing the most current (2019) housing element goals with the intent to bring as many dates forward as possible. This recommended action to be done in recognition that the need for acting on the housing crisis is now, especially in light of the added pressures of the Mountainview Fire.

R9-C The Mono County Civil Grand Jury recommends that the Board of Supervisors direct county administration to review and modify goals regarding ways to expedite rehabilitation of existing properties including developing a list of those properties, assigning target dates, developing department objectives where appropriate and assigning a responsible party to manage the rehabilitation goals no later than January 31, 2021.

TOWN OF MAMMOTH LAKES

FINDINGS

F1-T The Town's housing element of the General Plan contains specific details as to plans for developing housing at various income levels. The state's needs requirements indicate a larger need for the housing for individuals in the very low to moderate AMI levels than the Town's housing element goals indicate. As a result, the potential for the town to meet the needs of lower income individuals is at risk.

F2-T Many town resources have been dedicated to marketing and recreation. Specifically Mammoth Lakes Tourism (MLT), an NGO, currently receives 2.35% of transient occupancy tax (TOT) money (13% room tax) up to \$14.5 million in the current TOML budget and all of the Tourism Business Improvement District (TBID) money collected annually. The current housing crisis is exacerbated by their success in bringing tourists to town. The CHAP and Housing Element goals include consideration of an increase in TOT by 1% to be used exclusively for housing. Currently, funding for housing is considered only after the budget of \$14.5 million in income has been reached. As a result, funding for housing is inconsistent and there is no serious set of spending goals to accomplish.

F3-T A specific objective of the HCD report specifies an annual planning report to the town council, however, the status states that reporting to the state "is the primary way in which the town reports and tracks its progress towards RHNA." There is no mention of reporting to the town council and components of the plan update are presented in a consent agenda. and thus not discussed in public session. As a result, town council's potential lack of familiarity with the details of housing progress due to a lack of a formal and public presentation, can diminish their understanding of the seriousness of the issues, and therefore reduce the effectiveness of their decisions as they relate to housing.

F4-T A number of personnel who work in the town live in Bishop. While there is public transportation between the town and Bishop for those personnel to use there is no coordination with the work schedules of Bishop-based workers and the bus schedules. Nor is there a town sanctioned effort to provide help in coordinating carpool and/or public transportation schedules resulting in higher carbon footprints and additional costs for transportation.

F5-T The Town has a contract with Mammoth Lakes Housing, Inc. to oversee owned and rented units of workforce housing built or purchased for that specific purpose within the town, to ensure they are properly supported, maintained and used. In addition, the CHAP recognizes the importance of Mammoth Lakes Housing, Inc. to the overall plan for expanding housing. However, the contract payments to support the efforts of MLHI have not increased proportionately to the tasks resulting in an increased burden on MLHI.

F6-T The Mono County Civil Grand Jury found that several actions for implementation in the housing element, especially those related to funding for housing (e.g. Action H.2.A.1 and Action H.2.A.5.), have no designated single responsible party and no specific target date. The original target deadline for rezoning to accommodate housing development was December 2020.

The update merely extends the deadline to 2021. The lack of specificity and accountability raises the potential to miss deadlines and therefore miss the opportunity to solve the housing crisis as soon as possible.

F7-T The goals of both the CHAP and the housing element include construction of accessory dwelling units (ADUs) indicating they can be a viable means of alleviating the housing crisis in town if they are restricted so as to not allow for nightly rentals and as a result be an excellent tool for providing additional workforce housing.

F8-T The housing element objective (H.2.A.5) is to explore placing a dedicated fee for housing on the ballot. However, the progress report says this is postponed due to COVID-19. As a result, this means of acquiring additional funding for housing is not being addressed resulting in the lack of ability to provide more workforce housing.

F9-T The Town Council is aware that parking at The Parcel will be provided at the level of 1.3 spots per unit as of the April 28, 2021 special Town Council meeting. This was identified as a problem when numerous community discussions were held on the Parcel. A council member stated that experience from Manzanita and Aspen Village complexes shows that workforce housing requires more than 2.0 parking spots per unit. This will result in unwanted overflow parking in the neighboring areas.

F10-T Deed restricted units maintain affordability for lower income individuals. The plans for The Parcel currently include the possibility of a number of for-sale units. Whether or not these would be deed-restricted is not addressed. If these units are not deed-restricted the town's ability to provide and maintain affordable housing is hampered.

F11-T Airbnb and like entities have created more incentives for (1) second homeowners to rent their houses/condos for short periods of time when vacant instead of reserving them for housing for locals and/or long-term rental and (2) out-of-town visitors/investors to purchase available units and turn them into nightly rentals. As a result, the available affordable long term housing market is being severely diminished and results in loss of workforce.

RECOMMENDATIONS

R1a-T The Mono County Civil Grand Jury recommends that the Town Council require town administration to provide a public presentation to Council on the status of the housing element goals as shown in the HCD Report after its April 1 submission to the state each year - and ask for the update no later than the 3rd Town Council meeting of April each year. For the current year, this public report is to be requested and presented no later than September 30, 2021.

R1b-T The Mono County Civil Grand Jury recommends that the Town Council revisit the Goals and Timelines of the Housing Element of the General Plan in depth on at least an annual basis, starting no later than December 31, 2021. The goal of this process is to recognize the housing crisis is now and to recommend any modifications that will be necessary to meet the goals as specified in the plan or earlier.

R2-T The Mono County Civil Grand Jury recommends that the Town Council recognize that the commute to Bishop for housing is not going to go away soon and assign the town administration to study ways to assist workers in a safe and economical commute. Such study to be done by October 31, 2021 with implementation by the end of the year.

R3-T The Mono County Civil Grand Jury recommends to the Town Council that Mammoth Lakes Housing, Inc. be given an escalation in its new contract that will enable its efforts to expand its duties related to housing support for the town in compliance with the responsibilities assigned in CHAP. If the contract has been completed before this report is issued, the contract should be so amended. A contract to reflect this recommendation should be completed no later than September 30, 2021.

R4-T The Mono County Civil Grand Jury recommends that the Town Council monitor increases in housing based on plans proposed by developers and or individuals to assure there is compliance with the state's requirements for housing at the specific income levels indicated in the RHND. This activity to be done no later than December 31, 2021 and annually thereafter.

R5-T The Mono County Civil Grand Jury recommends that the Town Council increase the TOT by one percent to be dedicated exclusively to housing, in line with the CHAP report priorities. If TOT is not increased, then increase the percentage of the current TOT that is allocated to housing. The increased funds to be used to support development of workforce housing in line with the CHAP priorities. This should be done ideally no later than the adoption of the 2021 budget or should be modified by December 31, 2021.

R6-T The Mono County Civil Grand Jury recommends that the Town Council instruct town management to identify a specific responsible party and target date for each action in the housing element by December 31, 2021. (e.g. actions 2.4 and 2.5)

R7-T The Mono County Civil Grand Jury recommends that the Town Council encourage development of ADUs by having staff develop several sample pre-approved building plans that meet the town codes and have their existence publicized and be available to interested parties by December 31, 2021.

R8-T The Mono County Civil Grand Jury recommends that the Town Council instruct town administration to investigate the feasibility of placing a dedicated housing fee on the ballot to be done no later than March 31, 2022.

R9-T The Mono County Civil Grand Jury recommends that the Town Council revisit the parking allocations for The Parcel no later than 6 months after occupancy of Phase 1 to determine adequacy and create a remedy as necessary.

R10-T The Mono County Civil Grand Jury recommends that the Town Council work with Pacific West to include a number of deed-restricted for-sale units in The Parcel plan to accommodate local workers interested in home ownership and this intent be addressed and codified no later than December 31, 2021.

R11-T The Mono County Civil Grand Jury recommends that the Town Council consider a graduated TOT fee schedule for non-residents who have more than one nightly rental unit in town and request town management investigate and report on that feasibility to the Town Council no later than January 31, 2022.

MAMMOTH LAKES HOUSING

FINDINGS

F1-MLH The MLHI Board includes one member of the Town Council and one member of the County Board of Supervisors. At least one of the previous contracts has been voted on and signed by a Town Council member; this represents a conflict of interest.

RECOMMENDATIONS

R1-ML. The Mono County Civil Grand Jury recommends that Mammoth Lakes Housing review its current procedures to ensure that conflicts of interest are avoided, i.e. contracts between MLHI and a government entity should not be voted on or signed by the MLHI board member representing that government entity. This to be done by September 30, 2021.

REQUIRED RESPONSES

	Findings	Recommendations
Board of Supervisors	F1-C to F9-C	R1-C to R9-C
Mammoth Lakes Town Council	F1-T to F11-T	R1-T to R11-T
Board of Directors of MLHI	F1-MLH and F3-T	

Pursuant to Penal Code §933 and §933.05, the Mono County Civil Grand Jury requests responses from the following governing bodies within 90 days:

- Mono County Board of Supervisors
- Mammoth Lakes Town Council
- Mammoth Lakes Housing

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.

APPENDIX A

DOCUMENTS REVIEWED

1. Governor's Office of Planning and Research General Plan Information and Guidance Documents/. <https://opr.ca.gov/planning/general-plan/>
2. AB 686 Summary of Requirements in Housing Element Law Government Code Section 8899.50, 65583(c)(5), 65583(c)(10), 65583.2(a) <https://www.hcd.ca.gov/policy-research/plans-reports/docs/executivesummary.pdf> This law addresses the requirement to affirmatively further fair housing.
3. Mono County Financial Statements 2018-19 and 2020-21 Budget. <https://monocounty.ca.gov/auditor/page/auditor-controller-audits>
4. Town 2018-19 and 2019-20 Financial Statements and 2020-21 Budget. <https://www.townofmammothlakes.ca.gov/199/Financial-Documents>
5. Letter from the California Department of Housing and Community Development to the County Board of Supervisors relating their Regional Housing Need Determination of 240 low-income housing units by 2027.
6. 2019-2027 Housing Elements of the General Plans for Mono County, June Lake, Mono Basin and the Town of Mammoth Lakes. <https://monocounty.ca.gov/housing-authority/page/mono-county-housing-element>
<https://www.townofmammothlakes.ca.gov/DocumentCenter/View/8407/Housing-Element-2019-2027---Amended-by-GPA-19-001?bidId=>
7. Annual Housing Element Progress Reports for years ended 12/31/2019 and 12/31/2020 for County of Mono and the Town of Mammoth Lakes.
8. (<https://www.monocounty.ca.gov/planning/page/2019-housing-element-update>)
9. The Mammoth Lakes Community Housing Action Plan (CHAP) of November 2017. <https://ca-mammothlakes2.civicplus.com/DocumentCenter/View/8169/Part-1-Housing-Needs-Accomplishments-and-Challenges?bidId=> and Housing Action Plan
10. <https://www.latimes.com/homeless-housing/story/2021-04-30/covid-wfh-boosts-palm-springs-lake-tahoe-housing-markets>
11. U.S. Government Census Bureau Date for Mono County as of 2019 <https://data.census.gov/cedsci/profile?g=05000000US06051>

APPENDIX B

Summary of Projected Housing Units 2019-2027, By Category in Mammoth Lakes

Site or Project Name	Site Size (Acres)	Estimated Production of Housing Units	Extremely low	Very Low	Low	Moderate	Above Moderate	Total
1. The Parcel - Master Plan	24.72	172	3	57	60	52	0	172
2. Lodestar Housing Site	3.6	28		8	10	10		28
3. Snowcreek Master Plan	143	47					47	47
4. Tihana Townhomes (48 Lupin Street)	0.53	9					9	9
5. Large Vacant /underutilized RMF Sites	4.35 (RMF-1) 2.54 (RMF-2)	57				11	46	57
		313	3	65	70	73	102	313

GLOSSARY

ACS: American Community Survey, a resource for various community data.

ADU: accessory dwelling units: are units that are adjacent to a primary housing unit. They may be an add-on to the structure or free standing and are significantly smaller than the average US house.

Affordable Housing: considered to be housing that requires a monthly outflow of 30% of the household income or less.

AMI: area median income. The source for AMI used in this report is the Census Bureau, and the amounts are income for 2019 in inflation-adjusted dollars. <http://data.census.gov>

BMR: below market rate housing: refers to rental or purchased housing units whose market rate cost must be subsidized if low income wage earners are to afford them.

CDBG: Community Development Block Grant Programs: HUD provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities.

CHAP: Community Housing Action Plan developed by the Town of Mammoth Lakes.

Community housing: all housing that meets the needs of long-term residents over a range of income levels.

DDA: Disposition and Development Agreement.

DIF: Development or Developer Impact Fee (used both ways)

ELI: extremely low income: 0-30% of the area median income (AMI).

General Plan: A **general plan** is each local government's blueprint for meeting the community's long-term vision for the future. The State of California provides guidelines for the structure of the document.

HCD: State of California Housing and Community Development Department

Housing Development Applications: Proposed development projects for all commercial and multi-family developments and where code requirements cannot be determined through other means.

Housing Element: a defined section of the General Plan related to housing that each city or town must create to be in compliance with California State Law. The Housing Element assesses current and future housing needs, identifies constraints in meeting those housing needs, and establishes housing goals, policies, and actions.

IMACA: Inyo Mono Advocates for Community Action, a non-profit providing family services to the communities, including housing assistance and food.

LI: Low-income: Very low to extremely low - 0 - 50% of the area median income (AMI) subject to adjustments for areas with unusually high or low incomes or housing costs. Income limits are adjusted for family size so that larger families have higher income limits.

Lower Income: 50% to 80% of AMI; the term may also be used to mean 0% to 80% of AMI.

Moderate income: 80% to 120% of AMI.

MFR: Multiple Family Residences.

MLT: Mammoth Lakes Tourism is a non-governmental organization (NGO).

Median Income: the amount which divides the income distribution into two equal groups, half having income above that amount, and half having income below that amount. **Mean income** (average) is the amount obtained by dividing the total aggregate income of a group by the number of units in that group.

Moderate income: 80-120% of AMI.

Missing Middle: population with an AMI of 81-120%

MLHI: Mammoth Lakes Housing, Inc. a non-profit public benefit corporation dedicated to low-income housing.

NGO: non-governmental organization is a non-profit group that functions independently of any government. NGOs, sometimes called civil societies, are organized on community, national and international levels to serve a social or political goal such as humanitarian causes or the environment.

NIMBY: not in my back yard.

RHND: Regional Housing Needs Determination. The California Department of Housing and Community Development (HCD) identifies the total number of homes for which each region in California must plan in order to meet the housing needs of people at all income levels. The total number of housing units from HCD is separated into four income categories that cover everything from housing for very low-income households all the way to market rate housing.

SFR: Single Family Residence.

Special Needs Groups: State Housing Element Law defines special needs groups to include the following: senior households, female-headed households, large households, persons with disabilities (including developmental disabilities), homeless persons, and agricultural workers.

STR: short term rental - in Mammoth Lakes and Mono County this is a unit rented for less than 30 days.

(TBID) Tourism Business Improvement District - an assessment on gross revenue collected from Mammoth Lakes' tourism related businesses. Funds generated be spent on programs and activities that directly benefit the businesses paying into the TBID. These services are designed to increase visitation, generating more revenue for tourism-focused businesses, growing the TBID fund and allowing the town to prosper. .

Tiny House: a dwelling unit with a maximum of 37 square metres (400 sq ft) of floor area, excluding lofts.

TOT: Transient Occupancy Tax, or TOT, in Mammoth Lakes - is a 13% tax that is charged "for the privilege of occupancy of any transient occupancy facility" (Town of Mammoth Lakes Municipal Code § 3.12.040). The tax is required to be paid *by the guest* to the operator of the transient facility at the time that the rent is paid. It is the operator's responsibility to remit the TOT to the Town.

Unincorporated County: parts of Mono County excluding the Town of Mammoth Lakes, the only incorporated entity in the County.

VLI: very low income: 30-50% of AMI.

Mono County Housing Opportunities-Project tracking

Category	Recommendation	Priority	Staff	Status	Date of update	
Staffing and Partnerships	Rehire housing coordinator position	high	CAO/HR	Tyrone Grandstrand started work on 10/30/2023	11/7/2023	
Staffing and Partnerships	Enter into a contract with Mammoth Lakes Housing/Eastern Sierra Community Housing to pursue projects in the County		CAO	Staff has reviewed all the existing contracts with MLH and is in the process of developing a Scope of Work.	11/7/2023	
Staffing and Partnerships	Housing authority changes, (1) create a JPA housing authority with the Town, Bishop, Inyo and Alpine Counties, or (2) force the Stanislaus County Housing Authority to place-base Housing Choice Vouchers		CAO	Staff has met with Inyo and Alpine Counties. The Ferguson Group has also participated and is working with HUD to help us understand the requirements of a local Housing Authority to manage the vouchers, and what the process would be to bring the vouchers back from Stanislaus County.	7/18/2023	
Staffing and Partnerships	Support workforce and supportive housing development in Mammoth Lakes		CAO/Board	The Board has supported several projects in Mammoth Lakes.	11/7/2023	
Staffing and Partnerships	The Bridgeport Indian Colony lost housing in the Mountain View Fire pursue a partnership with the Tribe as they plan for rebuilding		CAO	The County is in the process of obtaining an appraisal for this property.	11/7/2023	
County-owned and Surplus land	Subdivide community center site in Lee Vining		CAO	Staff is finalizing contracts with housing consultants to work with the community on this site.	11/7/2023	
County-owned and Surplus land	Work with Mammoth Unified School District in Crowley to determine if all of their land is needed		CAO	Site would need to be evaluated for feasibility for housing		Reach out to MUSD, to see if they are interested.
County-owned and Surplus land	Support Forest Service housing and get a commitment to build additional workforce units		CAO/Board	Staff will schedule a meeting with the new Bridgeport District Ranger to discuss this project.	4/18/2023	Need funding for water pipes, need legislation to specifically support workforce housing on FS property
				CAO and Supervisor Peters met with the HTF Forest Supervisor on this issue. We will continue to look for funding opportunities.	7/18/2023	Set meeting with INF

				Staff will schedule a meeting with the new Bridgeport District Ranger to discuss this project.	11/7/2023	
County-owned and Surplus land	Repurpose the manufactured house which is being used as a youth center to housing		CAO	This building currently houses the Visitors Center and is not a suitable housing location	4/18/2023	
County-owned and Surplus land	Consider relocating the Economic Development Office and repurposing the building to housing		CAO	This is the old hospital/Social Services building and in not suitable for workforce housing.	4/18/2023	
				Should the County choose to engage in space planning for Bridgeport, staff could ask that this be considered for demolition, if the office space is not needed.	4/18/2023	
County-owned and Surplus land	Pursue land swaps with Forest Service and LADWP		Board/CAO	This is a long-term process, and is always an available option.	4/18/2023	
County-owned and Surplus land	The Marine Mountain Warfare Center has a site that could be used for housing.		CAO	Bridgeport Forest Service Compound	4/18/2023	
				Both base and Marine housing locations don't have public water and sewer infrastructure.	4/18/2023	
Projects	Promote ADU development		CAO/CDD			Supportive housing project on County-owned land at PW yard in Walker, project is no longer happening. Add as additional property location.
Projects	A 4-plex is available for sale in Bridgeport		CAO	Board Ad Hoc does not recommend pursuing this property at this time, as it would not increase inventory.	7/18/2023	
	Another 4 unit property is for sale in Bridgeport, which is being discussed at Ad Hoc		Housing			
Projects	The owner of a short-term rental property in Bridgeport with a total of 5 units would consider selling.		CAO	Currently in negotiations	11/7/2023	
	Approve the purchase at 5/14/2024 Meeting		Housing	Purchase is in escrow	5/21/2024	

Projects	There is a 20 unit motel in Bridgeport that could be purchased and converted		CAO	Would require Board policy discussion about converting traditional short-term rentals into permanent housing	7/18/2023	
Projects	Work with developer trying to develop 12 unit development		CAO	County has been in discussions with developer.	7/18/2023	
Projects	There is a mobile home park in Antelope Valley that may need support to remain affordable		CAO	Sierra Retreat, Walker MH Park, Sierra East	4/18/2023	
			Housing	They requested CDBG funds for road improvements. Discussing potential at Ad Hoc Committee, considering all other needs that might be met with a CDBG request during the next NOFA	5/21/2024	
Projects	Explore ways that the County can assist in rebuilding homes lost in the Mountain View Fire—folks living in FEMA trailers and some single-wide mobile homes		CAO	25 permits issued, 9 finalized, most residents are waiting for completion of litigation.	7/18/2023	
Projects	Pursue state funding for affordable and workforce housing development and rehabilitation.		CAO	This will be on T. Grandstrand's workplan	11/7/2023	
Financing	Develop a policy for providing both long and short term investments in workforce housing.		CAO/Housing	Policy under development	11/7/2023	
Financing	Financial support for ADU development		CAO/Housing	This will be on T. Grandstrand's workplan	11/7/2023	
			Housing	USDA Intermediary Relending Program may be able to assist with some costs associated with ADUs	5/21/2024	
Financing	Acquire property that is listed for sale—provide acquisition financing		CAO	Is being included as part of Scope of Work in MLH/ESCH contract	7/18/2023	
Financing	Develop policy to provide long term support for workforce housing development					
Financing	Policy for acquiring property to use as housing for County staff			Can be part of various other projects	7/18/2023	

Zoning	Change single family zoning to two units per parcel		CAO/CDD	This General Plan Amendment has not been directed by the Board. The Board requested an analysis of where infrastructure could support a density increase and then this change would be considered. The analysis is being conducted through a CDBG technical assistance grant that is underway and should be completed by early summer 2024.	11/7/2023	
Zoning	Incentivize the development of ADU's		CAO/CDD	Done – we designed, plan checked, and released prescriptive ADU designs. We are currently updating the designs to keep them current with the Building Code cycle.	11/7/2023	
Zoning	Use of mobile homes as ADUs		CAO/CDD	Mobile homes on a foundation may be used as an ADU.	11/7/2023	
Zoning	Use of RVs as ADUs		CAO/CDD	A discussion of RVs for residential use is underway. If it is permitted in some fashion, the policy could define whether the use is restricted to an ADU. Current discussions contemplate use as a main residence as well.	11/7/2023	
Zoning	Density bonus expand beyond state requirements		CAO/CDD	This has been a low priority due to very few applications requesting any density bonuses, let alone above and beyond state requirements. To date only one applicant has submitted a complete application utilizing the state density bonus, and it was approved.	11/7/2023	
Zoning	Workforce housing with commercial development—support seasonal workforce housing development		CAO	This will be on T. Grandstrand's workplan	11/7/2023	
				This is being considered actively in most potential projects/land purchases being looked into or discussed at Ad Hoc	5/21/2024	

Exactions	Housing Mitigation Ordinance updates		CAO/CDD	The Board recently discussed (on 10/10) that an update to the HMO nexus study should be considered. No other updates to the HMO have been discussed. The current priority is to complete the short-term rental study, which may inform an HMO nexus fee study, and then potentially undertake a new HMO fee nexus study. Funding will likely need to be included in the FY 24-25 budget.	11/7/2023	
Exactions	Policy for developer mandates and additional county investment to achieve deeper affordability		CAO/CDD	This will be on T. Grandstrand's workplan	11/7/2023	
Exactions	Review and update In Lieu fees for new development		CAO/CDD	Should be part of the Housing Mitigation Ordinance update.	11/7/2023	
Exactions	Discourage vacant properties, or provide incentives to encourage new uses		CAO/CDD	This will be on T. Grandstrand's workplan	11/7/2023	
Exactions	Use friendly condemnation as a vehicle to encourage sale of vacant property		CAO/CDD	This will be on T. Grandstrand's workplan	11/7/2023	
Exactions	Rent control for mobile home parks	Medium	CAO	This will be on T. Grandstrand's workplan	11/7/2023	
Other County work	Extending the nightly rental moratorium to include multi-family residential units		CDD	Heard by the Board on 10/10, may be reheard by the Board on 11/7.	11/7/2023	
Other County work	Analyzing our current nightly rental policies to assist the Board in determining whether changes are needed		CDD	In progress, expected in spring 2024	11/7/2023	
Projects	When 2nd homeowners place their homes on the market, purchase and convert to affordable units		CAO	Will be part of contract with Mammoth Lakes Housing/Eastern Sierra Community Housing	11/7/2023	
	Rent-Assistance		CAO	This will be on T. Grandstrand's workplan	11/7/2023	
	build 2 workforce, you can have 1 STR			Pairs with discussion of density bonus. As noted above, not a lot of interest in density bonus.	11/7/2023	



Response to Final Report: Workforce Housing Crisis

Findings:

F1-C: The county administration has been advertising for a Housing Coordinator position for a significant period of time and has not been able to fill it; as a result the county has no designated specialist to oversee the housing needs.

Response to F1-C:

The Board agrees with the finding. The revised advertising plan is to hire a professional consultant to create a brochure and advertise the position nationally.

Implementation of F1-C:

The consultant has been hired, the position has been readvertised and the process for filling the position is underway.

Timeline for Implementation of F1-C:

Administration anticipates having an employee in this position prior to the end of 2021.

F2-C: The county's housing element of the general plan - designed to give the state specific analytical information, is updated to the state annually on the state's prescribed form by the required deadline of April 1. However, there is no detailed annual reporting to the Mono County Board of Supervisors on any specific goals and timelines that are not being met or need to be modified or changed. As a result there is minimal ongoing accountability to and by the Board of Supervisors and that can affect actions.

Response to F2-C:

The Board agrees with the finding. Numbers from the Annual Progress Report, along with building permit data and a report on the status of County funding and programs, is reported during the annual Housing Authority meeting. The Housing Authority is comprised of the same members as the Board of Supervisors. However, there is interest in more regular reporting on programs and timelines.

Implementation of F2-C:

The Board has requested that staff report on housing programs and progress on a quarterly basis going forward.

Timeline for Implementation of F2-C:

The first quarterly report will take place by the end of 2021.

F3-C(a): The county's housing element states that there is plenty of land within the county for housing. One of the bigger barriers to developing below market rate (BMR) housing (rental or purchased housing units whose market rate cost must be subsidized if low income wage earners are to afford them) is an attitude that it may be acceptable for the county to support the development of housing for those who need it but it shouldn't be developed in one's own neighborhood, also known as NIMBY.

Response to F3-C(a):



The Board agrees in part with the finding. The County’s Housing Element does identify land within the county for housing. The suggestion of the role of Not In My BackYard (NIMBY) attitudes is unclear in this finding and the Board therefore disagrees with it. Public input is required by state law to process development projects and California Environmental Quality Act (CEQA) documents, and members of the public may make any statements they wish. The County cannot dictate content or censure comments. Public input is taken seriously, which is the obligation of a democratic government, and an effort is made to address concerns through project modifications. The staff recommendation to adopt or deny a project is based on substance and not NIMBY comments, and staff has recommended approval of all housing projects that have been proposed in the last year, including those with significant community opposition.

Implementation of F3-C(a):

The County will not implement any changes in response to this finding for the reasons stated above in the response to F3-C(a).

Timeline for Implementation of FC-3(a):

None.

F3-C(b): June Lake and Mono Basin, have their own housing elements, however, they contain no specifics of who is responsible for the action plans and there are no timelines. The June Lake Housing Element is reviewed annually, the Mono Basin appears to not have been reviewed since its development in 2012. As a result there is a lack of consistency and accountability.

Response to F3-C(b):

The Board does not agree with the finding. Only one Housing Element exists for the entire county; June Lake and the Mono Basin do not have their own housing elements. These two communities do, however, have their own area plans, which are primarily directed at land use planning. The June Lake Area Plan and Mono Basin Community Plan were citizen-driven planning documents, created out of workshops facilitated by Community Development staff. The plans identify goals and policies for the specific communities on a variety of topics, which may include housing. The primary function of the goals and policies are to inform decision makers during discretionary projects. However, the programs related to housing for these communities are identified in the countywide Housing Element.

Implementation of F3-C(b):

The County will not implement any changes in response to this finding for the reasons stated above in the response to F3-C(b).

Timeline for Implementation of F3-C(b):

None.

F4-C: The first of the four goals listed in the county’s housing element is to “Increase Overall Housing Supply, Consistent with County’s Rural Character.” Multi-family housing, tiny houses and Accessory Dwelling Units (ADUs) may be some of the solutions to the County’s deficiency in workforce housing but they have the potential of changing the rural character. As a result the latter constraint can be self-defeating to the primary goal of increasing housing supply.



Response to F4-C:

The Board agrees in part with the finding. Multi-family housing, tiny houses, and ADUs may provide some solutions to the County’s housing needs, but the Board disagrees that these units necessarily change rural character. The idea of “rural character” is intended to encourage development within and adjacent to existing community areas and structures with rustic design character. The design elements noted in the General Plan generally include references to structures that complement the natural environment and may include measures such as fully shielded and downward directed outdoor lighting, dull finishes (rather than reflective), and dark muted colors found in the immediate surroundings (as opposed to bright colors). Such design measures related to rural character do not typically prevent housing from being constructed.

The issues with tiny homes are related to the California Building Code and construction type, not rural character. Mobile tiny homes are built on a vehicle chassis and are therefore considered vehicles rather than habitable structures subject to the life safety standards of the building code. Under the current definition, residential use of tiny homes on a chassis would be permitted in the same manner as a recreational vehicle (RV), which is limited to a small number of land use designations. Placement of two or more tiny homes (or RVs) on a single parcel triggers the state definition of a mobile home park and jurisdiction by the state Department of Housing and Community Development (HCD). Mono County would then be required to approve a use permit that sets the density of the mobile home park, and then the applicant would be required to receive permit approvals from HCD. In contrast, tiny homes constructed on a permanent foundation are permissible subject to only a building permit and may be constructed in any community.

However, the Board agrees that the term “rural” may imply a mindset that is against the County’s goal to support higher density housing, which is often more affordable by nature. The County intends to schedule a workshop to discuss the “rural character” terminology. In addition, the County supports the increased development of accessory dwelling units (ADUs), as indicated by recent updates to its General Plan ADU chapter (Chapter 16) and development of prescriptive designs for ADUs, which is currently underway. The County is also exploring allowing tiny homes in additional situations, such as one tiny home to provide workforce housing for a business on the same site.

Implementation of F4-C:

The County is planning to explore additional land use designations where RVs (and therefore, tiny homes on a chassis) may be permitted and will schedule a discussion of the term “rural character.”

Timeline for Implementation of F4-C:

Community Development Department staff capacity is currently heavily impacted by maternity/paternity leaves and the department recently completed the annual General Plan Amendment to clean up minor changes. Therefore, a realistic timeframe for a General Plan Amendment to address allowing tiny homes in additional situations is the next approximately annual amendment, likely in one year (by the end of September 2021). The discussion of the term “rural character” will be scheduled by the end of 2021.



F5-C: There are instances in the county where zoning for housing is approved for multi-family residences (MFR) but where single-family residences (SFR) exist and may or may not be in good condition. As a result, existing land space is not being effectively used to improve housing availability.

Response to F5-C:

The Board agrees with the finding. Single-family residences (SFRs) exist on multi-family residential (MFR) land use designations which may not be the maximum permissible density or capacity. Development proposals, however, are the right of the private property owner, subject to County standards and regulations.

Implementation of F5-C:

The County intends to explore options for legally requiring a minimum density or incentivizing additional density on properties intended for multi-family housing.

Timeline for Implementation of F5-C:

A discussion can be held with the Board within six months, by the end of March 2022.

F6-C: The Board of Supervisors has set aside funding for housing. However, there are no instructions as to the use of these funds. As a result there is a lack of clarity as to the county's management of housing funds and their use.

Response to F6-C:

The Board agrees in part with the finding. The finding does not specify which funds, in particular, lack direction for use. The following County funds have been assigned to housing programs, with the following uses:

- *General Fund - \$400,000: Housing Coordinator salary & other costs for housing-related programs, such as legal expenses related to affordable housing matters.*
- *Whole Person Care Grant - \$294,053: Housing Coordinator salary, assist those who are homeless or at risk of homelessness; funding was provided to Mammoth Lakes Housing for rental relief programs.*
- *Sale of June Lake property - \$159,088: Board priorities and other programs that meet housing needs through acquisition, rehabilitation, preservation, or subsidy.*
- *Sale of Mammoth Lakes property (Davison House) for redevelopment as deed-restricted affordable housing – \$20,034.*
- *Ongoing discussions with Benton Tribe regarding sale of two units in Benton to provide affordable tribal housing – not to exceed \$10,000.*
- *Contract with Mammoth Lakes Housing to monitor deed restrictions at various units – not to exceed \$25,000 annually.*
- *Mitigation fees - \$15,081: Funding was only acquired in 2020, intended for housing priorities identified by the Board and other programs that meet housing needs through acquisition, rehabilitation, preservation, or subsidy.*

Community Development Department staff time on Board priorities and housing-related matters, such as applying for grant funding and then implementing programs like the ADU prescriptive design program, greenhouse gas emissions/vehicle miles traveled study CEQA streamlining program, and special district capacity improvement program to support increased



housing density, among others, could have been charged to the housing dollars set aside in the funds above. However, this staff time has instead been funded through the department to preserve the funding intended for the Housing Coordinator and provide funding for coordinated implementation. Similarly, Finance Department staff time to apply for and manage HOME and California Development Block Grant (CDBG) funding, and County Counsel staff to prepare and review purchase and sale agreements, deed restrictions, funding documents and other items, has been supported by departmental budgets rather than utilizing these set aside funds. In general, the Board has maintained flexibility for the use of funds by the future Housing Coordinator and for the salary of this position.

Implementation of F6-C:

The Board will continue to maintain flexibility for use of the funds described in the response to F6-C, but the Board also intends to discuss potential uses for the funds at a future meeting in 2021.

Timeline for Implementation of F6-C:

The Board will discuss uses of funding at a regularly scheduled meeting before the end of the 2021 calendar year.

F7-C: The Board of Supervisors has adopted a comprehensive housing element plan that brings the housing crisis picture into focus and has plans that should be completed by 2027 - the date set by the state in their RHND. Many of the specific action items are labeled as “ongoing.” Target dates have already slipped on some of the items which casts doubt on the county’s ability to meet the goals.

Response to F7-C:

The Board agrees in part with this finding. The Board does not agree with the finding that labeling action items as “ongoing” is an issue or that the ability of the County to meet goals is in doubt (other than for low-income housing). The Board does agree that the target dates have not been met on some of the action items. Items labeled as ongoing are projects that are continuously worked on and/or applied, as relevant development proposals are processed, and have no end date.

The goal of the Housing Element is to meet the Regional Housing Needs Allocation (RHNA), which is reported to the state department of Housing and Community Development (HCD) annually. The most recent report indicates the County is on target to meet RHNA goals except for the low-income housing category, which likely requires a willing developer to deed restrict units to that income level or a public entity to finance, construct and manage such units.

Deed restricted units that would meet the low-income housing category could be developed by 1) the County, 2) another public entity, 3) a developer.

- 1. The County does not currently build housing units, but is continually exploring options to encourage the development of deed restrict units. The County currently offers incentives such as increased density and an exemption from the Housing Mitigation Ordinance fee, but has only received one proposal with a deed restricted unit (which is currently being processed) in the institutional memory of staff.*
- 2. Another public entity, such as a non-profit organization or a Housing Authority, could build deed-restricted units on property it controls. Funding and available land are the*



main barriers; County-owned land is currently being evaluated for the highest and best use, which could be housing, but another public entity would still need to acquire funding to construct and manage the units. The County has limited funding to contribute as the rate of development in Mono County simply does not generate significant numbers. For example, the Housing Mitigation Ordinance fees are one option of ongoing funding and generated a total of \$15,081 in 2020, which is not sufficient to build a housing project in a reasonable period of time. The Housing Coordinator could potentially develop partnerships or capacity to pursue these programs. The work is not appropriate for the Community Development Department due to the regulatory role of the department in processing applications for approval consideration. The CDD must remain objective and not an advocate either for or against proposals.

- 3. While the County can offer incentives and discuss the option with developers, ultimately a private property owner or developer must be willing to provide a deed-restriction. The County has no developers that specialize in affordable housing projects, although staff has inquired with HCD for a list of these developers in the event partnerships could be formed. No information was received from HCD. Staff consistently suggests deed restrictions to developers proposing multiple units which, as previously stated, is typically not received favorably.*

Implementation of F7-C:

The Board will review Housing Element actions and target dates, and provide direction as needed.

Timeline for Implementation of F7-C:

The Board will review Housing Element actions and target dates by the end of 2021.

F8-C: The current 2020 HCD Report to the state updates 2014 goals rather than addressing the 2019 goals to determine progress. As a result the severity of the housing needs may be misstated.

Response to F8-C:

The Board agrees with this finding. The 2020 HCD Report followed the previous reporting template for submittal to the state, but was not modified to reflect the recently adopted 2019-2027 Housing Element goals. However, the Board disagrees with the part of this finding indicating that the severity of housing needs may be misstated. Stated housing needs are based on the RHNA issued for that housing element cycle and census data (including the American Community Survey), and may be supplemented by local data and studies. For the 2019-2027 Housing Element, information from the 2017 Mono County Housing Needs Assessment was incorporated.

Implementation of F8-C:

The Board will review 2019-2027 Housing Element actions and target dates and provide direction as needed.

Timeline for Implementation of F8-C:

The Board will review Housing Element actions and target dates by the end of 2021.



F9-C: The county has some excellent objectives related to rehabilitation of existing properties but did not receive any CDBG funds in 2020 to effect those goals.

Response to F9-C:

The Board agrees with the finding, but would like to provide further explanation. Mono County applied for and received housing rehabilitation funds in the 2013 HOME grant but received no applications to utilize those funds. As a result, the County strategically focused on homebuyer assistance funding, which was in demand and has resulted in the successful utilization of funds. The CDBG and HOME programs are competitive grants, and the County is penalized by becoming less competitive and/or ineligible for future grant rounds if the awarded funding is not spent. Therefore, given the lack of demand demonstrated for rehabilitation, seeking funding for rehabilitation could jeopardize the County's ability to receive homebuyer assistance funding in future Notice of Funding Available (NOFA) rounds. A barrier to use of the funds appears to be that state funds require applicants to be low-income qualified, which severely restricts eligible applicants.

Implementation of F9-C:

The County will continue to evaluate when an application for funds is appropriate.

Timeline for Implementation of F9-C:

Evaluations of applications for funds will be ongoing.

Recommendations:

R1-C: In light of the high priority need for the Housing Coordinator position, the Mono County Civil Grand Jury recommends that the County Board of Supervisors review the current hiring strategy and examine how it is promoting the position, the position description, payscale and any other elements of the position that might influence a potential candidate and expedite any administrative roadblocks. This review should be completed by August 31, 2021 and a candidate hired by December 31, 2021.

Response to R1-C:

The Board agrees with the finding. Administration has reviewed the hiring strategy, promotion, description and pay scale for the position. This has resulted in a revised plan to find a qualified candidate for the position.

Implementation of R1-C:

As noted above, the position is currently being advertised by a national recruiting firm and Administration anticipates meeting the recommendation of the Grand Jury and having an employee on board prior to December 31, 2021.

Timeline for Implementation of R1-C:

The County anticipates filling the Housing Coordinator position by the end of 2021.

R2-C: The Mono County Civil Grand Jury recommends that the County Board of Supervisors work with the County Administrator to revisit the goals and timelines of the housing element of the general plan on an annual basis - at a minimum, starting with a meeting no later than September 30, 2021. The goal of this



process is to recognize any modifications that will be necessary to meet the goals as specified in the general plan.

Response to R2-C:

The Board agrees with the recommendation. The goals and timelines of the Housing Element will be reviewed on an annual basis, with the first review occurring by September 30, 2021.

Implementation of R2-C:

The Board plans to review the goals and timelines in the Housing Element on an annual basis.

Timeline for Implementation of R2-C:

The first annual review will occur by September 30, 2021.

R3-C: Community ownership in the housing plans is a step toward mitigating NIMBY. The Mono County Civil Grand Jury believes that when individual communities take ownership in creating housing plans, the goals are more likely to be achieved. It therefore recommends that the Board of Supervisors direct communities within the county to take responsibility for increasing housing and do the following by December 31, 2021, and annually thereafter and provide funds to accomplish this goal:

- (a) Review the June Lake and Mono Basin Community Housing Plans and include specific responsibilities and timelines for achieving the goals.

Response to R3-C(a):

The Board does not agree with the recommendation. As stated under the Findings, community housing plans do not exist for June Lake or the Mono Basin communities. The required format under California law includes all the communities within the Housing Element.

The County practices community-based planning and therefore communities are engaged in discussions about housing and other land use issues through the Regional Planning Advisory Committees (RPACs). The RPACs and communities have the flexibility to form working groups to address specific issues such as housing, if desired, and individuals may engage with private developers to influence project design. However, communities have no authority to encumber private property or build projects on land owned by others, and therefore cannot take direct responsibility for increasing housing.

Implementation of RC-3(a):

The County will not implement changes in response to R3-C(a) for the reasons stated above, in particular that no separate housing plans exist for June Lake or the Mono Basin.

Timeline for Implementation of RC-3(a):

None.

- (b) All other communities (RPACs) outlined in the county housing element who have not previously developed their own community housing plan are to develop one and include specific



responsibilities and timelines for achieving the goals with the assistance of the County administrators.

Response to R3-C(b):

The Board does not agree with the recommendation for the reasons stated in R3-C(a).

Implementation of R3-C(b):

The County will not implement any changes in response to R3-C(b) for the reasons stated in R3-C(a).

Timeline for Implementation of R3-C(b):

None.

(c) To accomplish community support the County Board of Supervisors is asked to identify those findings by January 31, 2022.

Response to R3-C(c):

The Board does not agree with the recommendation for the reasons stated in R3-C(a).

Implementation of R3-C(c):

The County will not implement any changes in response to R3-C(c) for the reasons stated in R3-C(a).

Timeline for Implementation of R3-C(c):

None.

R4-C: The Mono County Civil Grand Jury recommends the Board of Supervisors encourage development of tiny houses and ADUs by having staff develop several sample pre-approved building plans that meet county codes and have them available to interested parties by December 31, 2021.

Response to R4-C:

The Board agrees with the recommendation. The County is already in the process of implementing prescriptive designs for ADUs. The County has hired a consultant to create prescriptive designs for ADUs. The County is exploring a General Plan amendment to allow one tiny home/RV on Commercial, Mixed Use, and potentially other land use designations in support of workforce housing for a business on site.

Implementation of R4-C:

The County is developing prescriptive designs for ADUs and developing policy language to allow one tiny home/RV in support of workforce housing.

Timeline for Implementation of R4-C:

Completion of prescriptive designs for ADUs is expected by June 2022. The Board will review a General Plan recommendation regarding tiny homes on expanded land use designations within the next year (by the end of September 2022).



R5-C: The Mono County Civil Grand Jury recommends the Board of Supervisors direct staff to identify areas of multi family residential (MFR) zoning that have single family residential (SFR) dwellings in poor condition in order to encourage MFR building in lieu of rehabilitation of the existing SFRs and apply to the state for CDBG funds to accomplish the rehabilitation. Staff to report back to the Board by October 31, 2021.

Response to R5-C:

The Board does not agree with the recommendation. The County does not have right of entry to evaluate conditions of existing structures unless probable cause exists to believe that a violation or public health and safety issues are being investigated and an inspection warrant is issued by the Court. If the conditions are confirmed, the County may “condemn” a building and revoke occupancy rights through legal processes. Beyond health and safety standards, the County does not determine whether living conditions are satisfactory. The County has provided a financial program to encourage rehabilitation of existing units which was not well utilized (see response to F9-C).

Implementation of R5-C:

The Board may consider applying for rehabilitation funds again and would need to consider demand for this funding given grant requirements and the potential impacts to the County’s competitiveness and eligibility for future grant rounds.

Timeline for Implementation of R5-C:

The Board will make a determination regarding re-applying for rehabilitation funds when a future funding opportunity is available.

R6-C: With respect to the Housing Fund, the Mono County Civil Grand Jury recommends that the Board of Supervisors develop a specific plan for the management of the housing fund including priorities, timelines and responsibilities to administer the money designated as the housing fund. The plan to be completed and approved by December 31, 2021.

Response to R6-C:

The Board agrees in part with the recommendation. A plan exists for a significant portion of the housing fund which includes funding the salary of the Housing Coordinator and program development efforts to ensure a collaborative and organized approach. The Board agrees, however, that not all funding has been allocated to specific projects or actions. A plan for the management of housing funds is tasked to the Housing Coordinator, once hired. The Board disagrees with the recommendation to develop a plan by December 31, 2021 because a plan will be developed by and in consultation with the Housing Coordinator, once hired.

Implementation of R6-C:

Once hired, this implementation strategy will be a top priority for the Housing Coordinator.

Timeline for Implementation of R6-C:

The County expects to have filled the Housing Coordinator position by December 31, 2021.



R7-C: The Mono County Civil Grand Jury recommends that the Board of Supervisors direct the County Administrator to develop a long-range funding plan to address the housing crisis. The plan should be developed by January 31, 2022 for consideration by the County Board of Supervisors.

Response to R7-C:

The Board agrees with the recommendation. A long-range funding plan needs to be developed and is necessarily dependent upon the implementation strategy. As explained in the response to F6-C, the County has been meticulous about preserving allocated funding for the Housing Coordinator position so that resources are available to create a comprehensive strategy and integrate with implementation. The Board disagrees that a plan should be developed by January 31, 2022, but rather should be developed by and in consultation with the Housing Coordinator, once hired. Such a plan would be reviewed ahead of the next annual budget approval in June 2022.

Implementation of R7-C:

Both the implementation strategy and funding plan are tasked to the Housing Coordinator. Once this position is filled, expected to be completed by December 31, 2021, this will be a top priority. As the Board of Supervisors approves the annual budget in June of each year, it is anticipated that the long-range funding plan will be approved by the Board of Supervisors at that time.

Timeline for Implementation of R7-C:

The County expects to have someone in the Housing Coordinator position by December 31, 2021. The Board will review long-range funding plans ahead of the approval of the next annual budget in June 2022.

R8-C: The Mono County Civil Grand Jury recommends that the Board of Supervisors direct County Administrator to review and modify goals including target dates in the housing element no later than December 31, 2021, utilizing the most current (2019) housing element goals with the intent to bring as many dates forward as possible. This recommended action to be done in recognition that the need for acting on the housing crisis is now, especially in light of the added pressures of the Mountainview Fire.

Response to R8-C:

The Board agrees in part with this recommendation. The Board agrees the 2019-2027 Housing Element actions and timelines should be reviewed, as stated in F8-C. However, the Board does not agree with modifying the Housing Element, as it does not have the authority to unilaterally do so without completing a process of many months, that includes public input, HCD approval, and a General Plan Amendment. A much more efficient and effective strategy would be to implement the housing actions that will most benefit the local communities separate and apart from the Housing Element. Further, direction to implement Housing Element programs is dependent upon resources and capacity. The Board has already raised the following policy concepts for further consideration: adding housing as a permitted use in the Specific Plan Land Use Designation, adding duplexes as an outright permitted use in certain single family residential designations, considering the ability for multi-family developments to add more ADUs than currently allowed by the State, among other policies. Some of these policy discussions are outside of identified Housing Element actions, but should be pursued regardless, if deemed to be priorities that can make a difference to the housing situation in



Mono County. Finally, regardless of policies, regulations, and standards, the County cannot impose a certain development project on a private property owner. Therefore, a willing private property owner and/or developer is required for any successful project.

Implementation of R8-C:

The Board will review 2019-2027 Housing Element Actions and target dates, and provide direction as needed. The County expects that the Housing Coordinator will explore opportunities for public/private partnerships and other affordable housing advocacy.

Timeline for Implementation of R8-C:

The Board will review Housing Element actions and target dates by the end of 2021. The County expects that the Housing Coordinator position will be filled by December 31, 2021.

R9-C: The Mono County Civil Grand Jury recommends that the Board of Supervisors direct county administration to review and modify goals regarding ways to expedite rehabilitation of existing properties including developing a list of those properties, assigning target dates, developing department objectives where appropriate and assigning a responsible party to manage the rehabilitation goals no later than January 31, 2021.

Response to R9-C:

The Board does not agree with this finding. As stated in R5-C, the County does not have right of entry to private properties except under specific circumstances, nor the authority to determine satisfactory living conditions beyond health and safety requirements. Further the County has provided funding for rehabilitation projects and received little to no interest, as explained in F9-C. The County does not manage private properties, including the condition of those properties.

Implementation of R9-C:

The County will not implement any changes in response to R9-C for the reasons stated above.

Timeline for Implementation of R9-C:

None.

Mono County Housing Authority

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 15, 2021

To: Mono County Housing Authority

From: Bentley Regehr & Wendy Sugimura – Community Development
Patricia Robertson – Mammoth Lakes Housing

Re: HOUSING POLICY DISCUSSION ITEMS

RECOMMENDATION

Conduct policy discussion, identify policies of interest, identify the highest priority policies, and provide any desired direction to staff.

DISCUSSION

Community Development is exploring updates to current policy with the goal of removing barriers to housing stock development in the county over a variety of income levels. The purpose of today's discussion is to workshop or "brainstorm" items. Any changes to the Land Use Element must be made through the standard General Plan Amendment process, which includes optional workshops with Regional Planning Advisory Committees, compliance with the California Environmental Quality Act (CEQA), a public hearing before the Planning Commission, and a public hearing before the Board of Supervisors.

Given the process and limited staff capacity, these policy items are longer term projects and the more components that are included, the longer the entire process is likely to take. Unless any policy items are identified to be a priority over the others, staff recommends identifying the policy items of interest and bringing them to the RPACs first to assess which ones are "low-hanging fruit," and then focusing on those first.

The following items are proposed for discussion:

a) Allowing one RV as an employee long-term unit for parcels designated as Commercial (C).

Recreational Vehicles (RVs), from a planning perspective, are defined as any unit that is not on a permanent foundation and may include traditional wheeled vehicles or tiny homes. RVs may only be used as a permanent residence in Rural Resort (RU) and Rural Mobile Home (RMH) land use designations through Use Permit. Staff is proposing that this allowance be expanded to include up to one RV in the Commercial, Mixed Use, and Commercial Lodging land use designations to provide workforce housing for a business located on the same site on either a temporary (180 days) or long-term basis. By only allowing one RV as a residence per parcel, the proposal would also avoid jurisdictional authority from the California Department of Housing and Community Development (HCD). Projects of two or more RV units must receive approval through HCD.

A process (Director Review or Use Permit) has not been determined for the potential policy change. Any approval would need to meet all requirements from the Planning Division, Building Division, and Environmental Health.

b) Adding housing as a permitted use in the Specific Plan (SP) Land Use Designation.

The SP designation is intended to provide for planned development in areas outside existing communities, or on large parcels of land within or adjacent to existing communities. Permitted uses are defined through the specific plan process on a case-by-case basis. Specifically adding housing as a permitted use would allow for a certain amount of housing in all Specific Plan parcels outright, without the need for a discretionary process.

There is flexibility to call out the types and number of units that may be permitted outright. For example, the Multi-Family Residential (MFR) land use designations allow for up to three units without discretionary review, but projects of four or more units require a Use Permit. Under CEQA, a project of no more than four units may be eligible for an exemption (§15303(b)); more units would trigger an environmental impact analysis.

c) Adding duplexes as a permitted use in the following Land Use Designations: Estate Residential (ER), Rural Residential (RR), and Single Family Residential (SFR)

Currently, the ER, RR, and SFR Land Use Designations only allow for one single-family residence, one detached accessory dwelling unity (ADU), and one Junior ADU (attached, less than 500 square feet with separate cooking facilities) per parcel. Allowing for duplexes would increase the potential density in many of the county's communities. The potential impacts to infrastructure capacity have not been determined, but may be evaluated under the California Development Block Grant (CDBG) that was recently awarded to the County.

d) Compliance with SB 35 State Affordable Housing Streamlining provisions

Senate Bill (SB) 35, Chapter 366, Statutes of 2017 requires jurisdictions not meeting their Regional Housing Needs Assessment (RHNA) for the reporting period and/or not submitting Annual Progress Reports (APRs) to provide a streamlined ministerial approval process for certain housing projects meeting affordability criteria. The State Department of Housing and Community Development annually issues an "SB 35 Statewide Determination Summary" (for the 2020 determination, visit <https://www.hcd.ca.gov/community-development/accountability-enforcement/docs/sb35determinationsummary10012020.pdf>). Mono County is on the list of jurisdictions that have made insufficient progress toward Very Low and Low income RHNA and is therefore subject to the streamlined ministerial approval process for proposed developments with at least 50% affordability.

Mono County has historically been unsuccessful enticing applicants to include any affordable units in projects, much less 50% affordability. In 2020, the Community Development Department received the first project application in current staff's institutional memory proposing one affordable housing unit at the "Low income" level out of a total of 12 units for 8% project affordability. The likelihood of receiving a project with 50% affordability is extraordinarily low and, given staff capacity constraints and priorities, no ministerial approval process has been developed yet for applicable projects. However, developing this approval process could be elevated as a policy priority.

Mono County files its APR with HCD on a timely basis every year. See the May 4, 2021, Mono County Board of Supervisors meeting agenda for a discussion of the APR (<https://agenda.mono.ca.gov/agendapublic/CoverSheet.aspx?ItemID=13262&MeetingID=780>).

e) Developing an acquisition loan program for nonprofit developers to help them acquire and deed restrict existing multifamily properties.

One tool to preserve affordability without having to create new housing units is to subsidize the of purchase of market-rate multifamily units/projects, potentially by a non-profit developer, and then deed restrict them to certain income levels. The Board should discuss if this is a tool that could be added to the toolbox for addressing workforce housing and housing affordability in Mono County.

Community Development Department staff does not develop or administer finance programs for housing projects and would defer to the Finance Department or the future Housing Coordinator on staff capacity to pursue this program. The understanding is that no staff capacity is available at this time. An ongoing funding source would need to be identified as well. Staff recommends the Housing Authority provide feedback on interest in and priority level of this program, but that any action be deferred until the Housing Coordinator has been hired and a fully functional program can be developed within the larger housing and funding strategies of the County.

f) Consider adoption of a density bonus policy that goes above and beyond the state's mandated policy.

Currently, the County relies on the State's mandated minimum. The County has one current proposal that is utilizing a density bonus, but no other recent projects have had a density bonus. Density bonuses are often used in exchange for a percentage of deed restricted units.

g) Consider the ability for multi-family developments to add more ADUs than currently allowed by the state and reflected by proposed revisions to Chapter 16 of the Land Use Element.

The current proposed allowances under Chapter 16 for multi-family developments are:

- i. A maximum of two detached accessory dwelling units located on a lot with an existing multifamily dwelling.
- ii. In existing multifamily dwelling structures, the conversion of areas not used as livable space including, but not limited to, storage rooms, boiler rooms, passageways, attics, basements, or garages, into one or more accessory dwelling units as long as each unit complies with state building standards for dwellings. An existing multifamily unit is allowed at least one accessory dwelling unit or up to, and not exceeding, 25 percent of the existing multifamily dwelling units.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: Finance

TIME REQUIRED 15 Minutes

PERSONS APPEARING BEFORE THE BOARD Janet Dutcher, Finance Director

SUBJECT Mono County Audit Reports for FY 2022-23

AGENDA DESCRIPTION:

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

Presentation of the Annual Comprehensive Financial Report (ACFR) and the Single Audit Report for the fiscal year ended June 30, 2023.

RECOMMENDED ACTION:

None. Presentation and discussion only.

FISCAL IMPACT:

Timely completion of audits and their filing with federal and state partners and the Municipal Securities Rulemaking Board ensure continuation of intergovernmental revenues and continuing disclosure requirements.

CONTACT NAME: Janet Dutcher

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

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
2022-23 Communication to Governance
2022-23 Annual Comprehensive Financial Report
2022-23 Single Audit Report

History

Time

Who

Approval

7/30/2024 11:27 AM	County Counsel	Yes
8/8/2024 3:22 PM	Finance	Yes
8/8/2024 7:07 PM	County Administrative Office	Yes



DEPARTMENT OF FINANCE

AUDITOR-CONTROLLER

COUNTY OF MONO

Kim Bunn
Assistant Finance Director
Auditor-Controller

Janet Dutcher, DPA, MPA, CGFM, CPA
Director of Finance

Gerald Frank
Assistant Finance Director
Treasurer-Tax Collector

TO: Mono County Board of Supervisors

FROM: Janet Dutcher – Finance Director

DATE: August 13, 2024

RE: Mono County Audit Reports for FY 2022-2023

Discussion:

Each year, an audit of the County-wide financial statements and a separate compliance audit of our Federally funded programs are required. Price Paige & Company, out of Clovis, CA, completed their on-site fieldwork in November 2023 and issued their audit opinions on June 4, 2024, 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. The auditor attests 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 2022-23, the auditors audited the following federal programs:

- Federal ALN Number 14.228: Community Development Block Grant
- Federal ALN Number 14.239: HOME Investment Partnerships Program

The auditors noted no material weaknesses or significant deficiencies. However, the County will not qualify as a low-risk auditee next year because the issuance of the audit reports was after the deadline of March 31, 2024. The effect of this is to increase the threshold for auditing of individual programs. The reports were issued late because of 50% vacancies in the Auditor-Controller Division which delayed completion of capital assets and the implementation of Government Accounting Standards Board Statement number 96, *Subscription-Based Information Technology Arrangements*, resulting in the capitalization and amortization of several Mono County software programs.

Staff will present a summary of the County's annual audit reports, including financial highlights. Your Board will have the opportunity to discuss, ask questions and request a more in-depth presentation on any element of the financial information.



June 4, 2024

To the Board of Supervisors
of the 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 (The County) for the year ended June 30, 2023. 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 engagement letter. 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. As described in Note 1 to the financial statements, the County changed accounting policies related to subscriptions by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the financial statements. 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.
- Management's estimate of the opioid settlement receivable and related deferrals is determined based on information posted on the State of California Department of Justice website. The allowance for bad debts is an estimation for the uncertainty of bankruptcies and fiscal distress of the distributors which may negatively impact payment of settlement amounts. We evaluated the key factors and assumptions used to develop the opioid settlement receivable, related deferrals, and allowance for bad debts 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. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. 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.

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.

In our audit engagement letter previously provided to you, we communicated the following significant risks of material misstatement (significant risks) as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud
- Net pension liability calculation
- OPEB liability calculation
- Closure/Post-Closure liability calculation

During the course of the audit, we identified additional significant risks:

- Implementation of GASB 96 SBITA
- Improper calculation over new GASB 87 leases

These risks were addressed within our audit procedures and we have no findings to report related to these risks.

Other Matters

We applied certain limited procedures to the 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 Statements, (supplementary information) which accompany the financial statements but are not RSI. We were also engaged to report on the Schedule of Expenditures of Federal Awards, Supplemental Schedule of California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grant Expenditures but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section 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			528,131
	Unrestricted investment earnings		528,131	
Road Fund	Cash and investments			142,038
	Unrestricted investment earnings		142,038	
Realignment Fund	Cash and investments			375,261
	Unrestricted investment earnings		375,261	
Other Governmental Funds	Cash and investments			946,281
	Unrestricted investment earnings		946,281	
Solid Waste Fund	Cash and investments			55,230
	Restricted cash in Treasury			152,115
	Unrestricted investment earnings		207,345	
Nonmajor Enterprise Funds	Cash and investments			6,350
	Unrestricted investment earnings		6,350	
Internal Service Funds	Cash and investments			90,031
	Unrestricted investment earnings		90,031	
Custodial - Ext Invst Pool	Cash and investments			2,065,782
	Investment income		2,065,782	
Custodial - Other	Cash and investments			771,418
	Investment income		771,418	
Total			<u>5,132,637</u>	<u>5,132,637</u>

**COUNTY OF MONO
STATE OF CALIFORNIA**

Annual Comprehensive Financial Report

For the Year Ended June 30, 2023



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 9, 2024

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, 2023, 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, 2023.

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 13,156 (as of January 1, 2023, 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. Approximately 50 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 and 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 313 full-time equivalent employees in FY 2022-2023 to provide a full range of services to its residents and visitors. 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. Most 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 the 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 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

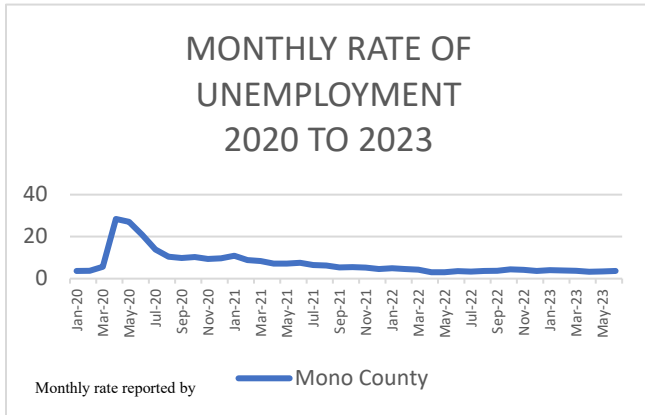
Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Mono County Finance Department, P.O. Box 556, Bridgeport, California 93517, or by email at auditor@mono.ca.gov.

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.

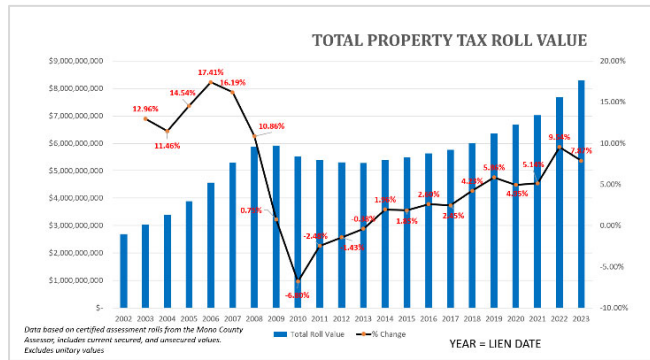
Mono County Economy



Unemployment

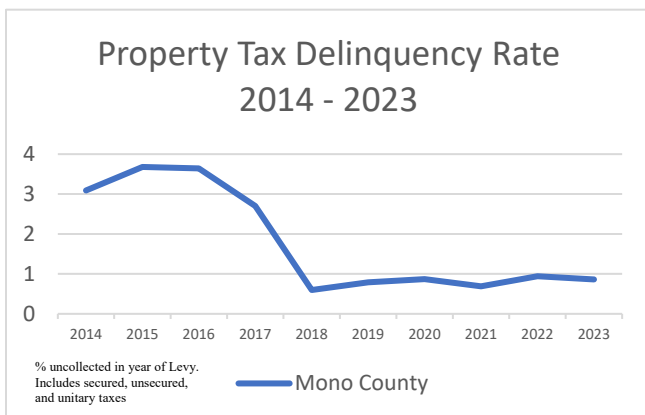
As of June 2023, the County's unemployment rate was 3.6% equal to the previously reported rate prior to 2020, which then escalated to an all-time high of 28.4% in April 2020 because of the unprecedented actions to shut down economic activity in favor of mitigating the public health risks of the COVID-19 induced pandemic. While Mono County's unemployment rate remained steady at 3.6% and equal to the national rate, the California rate was higher at 4.9%.

Property Tax Revenues



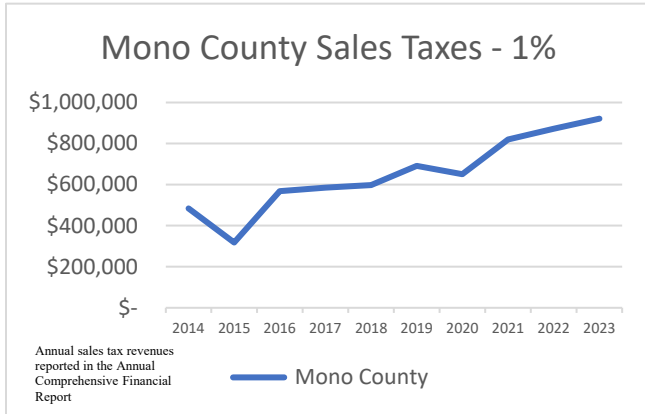
Property tax sourced revenue sustained steep reductions through the economic downturn of 2008 and 2009 and its aftermath, declining \$1.9 million, or 10.7%, from its peak. Since then, assessed values recovered to exceed its pre-2008 levels. Property taxes since fiscal year 2012-2013 have increased at rates between 1.85% and 9.54%. This growth continues into fiscal year 2022-2023, with assessed values being 7.87% above the previous year, slightly less than last year's growth but far exceeding the growth in any fiscal year since 2008.

Property Tax Delinquencies



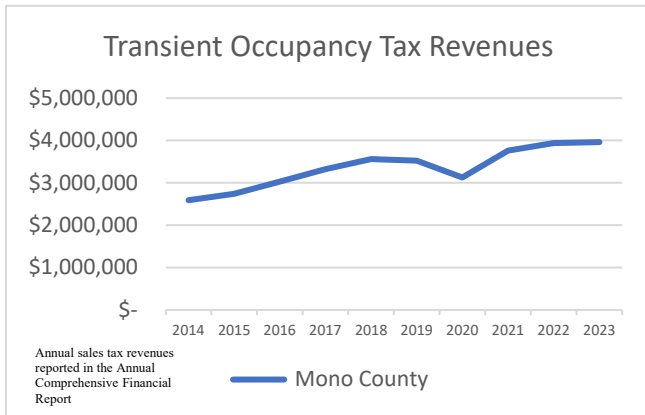
The delinquency rate associated with property tax collections continues at all-time lows with this year's rate being slightly improved over the prior year, from 0.94 at June 30, 2022 to 0.86% at June 30, 2023 and averaging 0.83% over the past five years. While this means that current year property tax 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



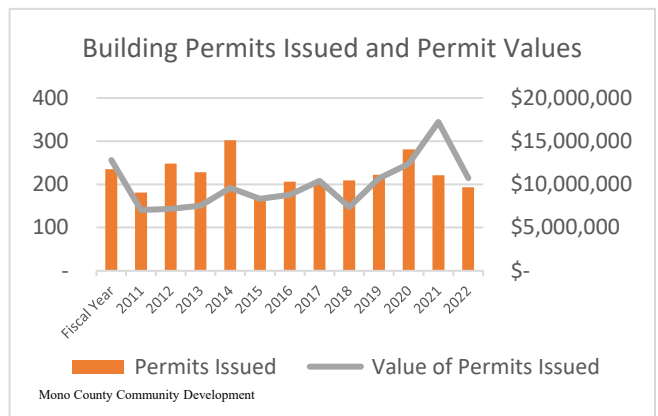
Sales tax collections continued to increase year over year, with slightly less growth than the previous two years. Sales tax revenues were nearly \$50,000 more than in FY 2021-22, increasing by 5.7% from last year. The amount of sales tax reported for this fiscal year is 90% more than 10 years ago, demonstrating an increase in volume and price for retail and use sales transactions.

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. While Mono County experienced flat growth in TOT revenues for FY 2022-23 of just 0.69%, total TOT revenues were the highest ever and 50% higher than ten years ago.

Program revenues essential to departments' ability to maintain public services increased overall by nearly \$2 million, or 5.81%, for FY 2022-23. Included is over \$1.29 million in State Aid for Construction (road improvements), an additional \$989,000 in Regional Surface Transportation Program funding (road repairs), and \$594,000 of Community Development Block Grant funding distributed to local businesses to create new jobs. Building permit volume (see chart to the right) declined for the second year in a row, coming down from a recent peak of 281 permits in 2020. Building permit trends over the past 12 years show a leveling off in the number of permits issued but, on average, a significant increase in the permit values. The County has experienced a small rise in commercial projects including the Mono County Civic Center, which was completed during last fiscal year. Yet, affordability of housing continues to be a major concern, both concerning home values and homes available. The median price of existing single-family homes in Mono County was \$925,000 in June 2023, 13.5% higher than a year previously.



MAJOR INITIATIVES

The County completed several initiatives in FY 2022-2023 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 2022-2023:

- Total property tax collections remained steady at 99.14%, slightly improved from 99.06% in FY 2021-22, of total amounts billed in FY 2022-2023.
- 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 completed during the fiscal year.
- The County received a total of \$2,805,578 in American Rescue Plan Act (ARPA) and \$5,588,655 in Local Assistance Tribal Consistency funding from the Federal Government of which \$2,776,528 has been spent to date. The unspent balance of \$5,617,705 is budgeted for a variety of uses, starting in the next fiscal year, including loans to county special districts, facility improvements, vehicle and equipment replacement, affordable housing projects, down payment assistance programs, and consulting for replacing the County's enterprise resource planning software.
- The County received project approval from the Board of State and Community Corrections for the jail facility replacement project, paid for with \$25,000,000 from the state, financing of \$6.5 million, and local sourced funding of \$1.3 million. During the fiscal year, the old hospital occupying the site was torn down and site utilities installed. The \$35.2 million project is anticipated to be complete by fall of 2026.
- A grant to Mammoth Lakes Housing (now known as Eastern Sierra Community Housing) in the amount of \$550,000 was made to help fund the Innsbruck Lodge Affordable Housing Project. This project converts an existing hotel in Mammoth into 15 affordable residential units and one manager's unit.
- Between the months of January and April 2023, the County experienced dramatic climatic events that brought record-setting snow followed by flooding, which inundated residences, facilities, and area infrastructure, including an avalanche across highway 395, a major County transportation thoroughfare, and along with it the electric power to the communities of Bridgeport and Mono City. The County Board of Supervisors declared an emergency, which the Federal Emergency Management Agency approved, and the results is the reimbursement of all but 6.25% of eligible expenditures. A significant portion of rebuilding will take place in the next fiscal year.

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 on June 30, 2023 is \$8,590,228. 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 4.64% annually while growth in salaries and benefits, the County's largest class of expenditure, grows at 6.47% in fiscal year 2023. Efforts are underway to fiscally manage this gap. 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, the desire to recruit and retain employees, and higher cost of living conditions, health care premium increases, escalation of required pension retirement contributions, and the impact of high inflation on vendor costs.

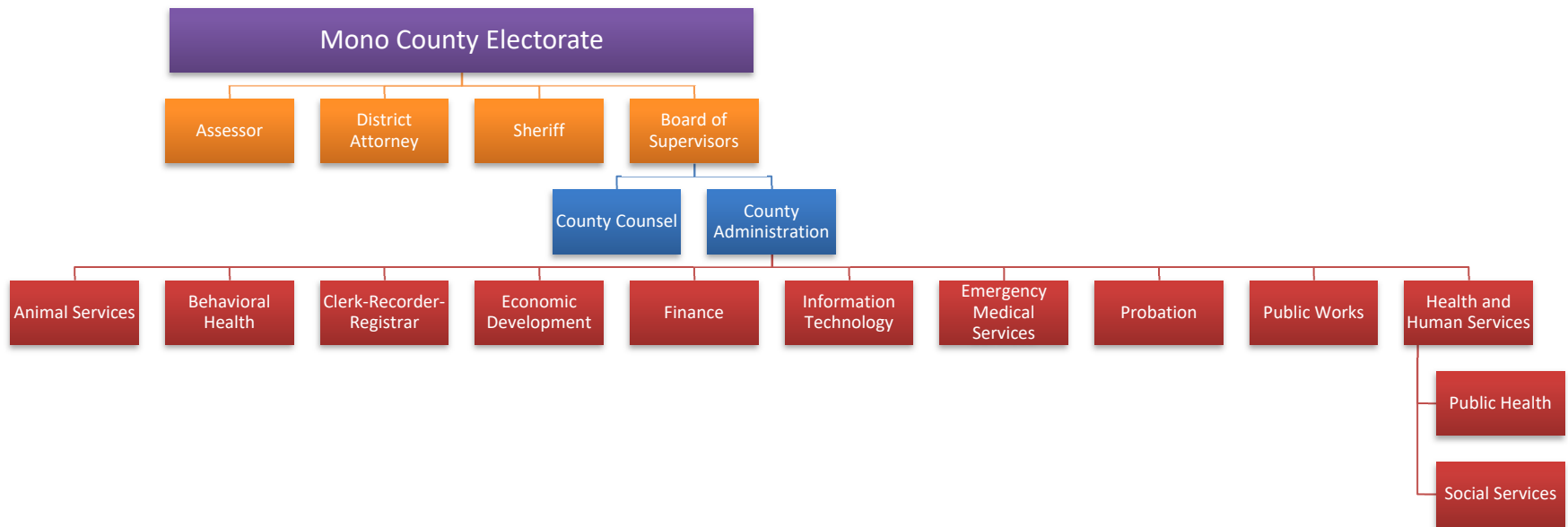
ACKNOWLEDGMENTS

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 9th day of May 2024,

JANET DUTCHER, DPA, MPA, CGFM, CPA
Finance Director
County of Mono, CA

Mono County Organization Chart



COUNTY OF MONO
DIRECTORY OF PUBLIC OFFICIALS
As of June 30, 2023

<u>DEPARTMENT</u>	<u>DEPARTMENT OFFICIAL</u>
ELECTED OFFICIALS	
Assessor	Barry Beck
Board of Supervisors:	
District #1	Jennifer Kreitz,
District #2	Rhonda Duggan, Chair
District #3	Bob Gardner,
District #4	John Peters, Vice-Chair
District #5	Lynda Salcido
District Attorney	David Anderson
Sheriff-Coroner	Ingrid Braun
Combined Court	Mark G. Magit
Superintendent of Schools	Stacey Adler
APPOINTED OFFICIALS	
County Administrative Officer	Mary Booher, interim
County Counsel	Stacey Simon
Behavioral Health Director	Robin Roberts
Clerk-Recorder/Clerk of the Board	Queenie Barnard, interim
EMS Chief	Neil B. Bullock
Finance Director	Janet Dutcher
Health and Human Services Director	Kathy Peterson
Health Officer	Caryn Slack, MD
Probation Chief	Karin Humiston
Public Works Director	Paul Roten

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 Audit of the Financial Statements

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2023, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2023, the County adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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.

Supplementary 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 accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis 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 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2024, 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 Pange & Company

Clovis, California
June 4, 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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COUNTY OF MONO

Management's Discussion and Analysis June 30, 2023

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, 2023. 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 \$64,345,812 on June 30, 2023, and increased from the prior year by \$15,201,546, or 30.93%. This increase represents the degree to which revenues exceeded expenses, an indication that the County's position is improving. The County's cash position on June 30, 2023 improved by almost \$8.8 million, or 11.63%.
- The County's overall assets and deferred outflows exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$64,345,812 (net position). Of this amount, \$47,999,145 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 \$47,135,361 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 \$30,788,694.
- As of June 30, 2023, the County's governmental funds reported combined ending fund balances of \$74,647,704, an increase of \$9,448,618, or 14.49%, including prior period adjustments, in comparison with the prior year. Amounts available for spending in future years include restricted, committed, assigned and unassigned fund balances, which represent 98.87% of total ending fund balance. Of this amount, \$45,249,154 is restricted by law or externally imposed requirements, \$4,298,522 is committed for specific purposes and \$9,898,696 is assigned for specific purposes based on the intent of the Board of Supervisors or management.
- At the end of the current fiscal year, unassigned fund balance for the governmental type funds was \$14,361,529, or 19.24% of total governmental fund balance, a 11.92% decrease in unassigned fund balance from last year.
- At the end of the fiscal year, unassigned fund balance for the General Fund, by far the County's largest fund, was \$15,131,125, or 38.40% of total General Fund expenditures.

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.

COUNTY OF MONO**Management's Discussion and Analysis
June 30, 2023**

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 government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation. The business-type activities include the solid waste program, airports, cemeteries, and campgrounds. The County has four internal service funds: insurance, motor pool, copier pool and computer replacement. These internal service funds are considered governmental activities.

Fund Financial Statements

The fund financial statements provide a narrower view of the County's finance. Fund accounting is utilized to evidence accountability by demonstrating compliance with finance related legal requirements, including budgetary decisions and grant requirements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations, or policies. The funds of the County are divided into three categories: governmental, proprietary, and fiduciary.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental 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 26 individual governmental funds. On the financial statements for governmental funds, information is presented separately for five major funds: General Fund, the Road Fund, the Realignment Fund, the Mental Health Services Act Fund, and the Public Health Fund. Data from the other non-major governmental funds are aggregated into a single column. However, data for each of these non-major governmental funds is provided in the combining statements located in the Other Supplementary Information section of this report.

The County adopts an annual appropriated budget for its 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 is reported as a

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2023

major fund and the airports, 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.

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.

**Management's Discussion and Analysis
 June 30, 2023**

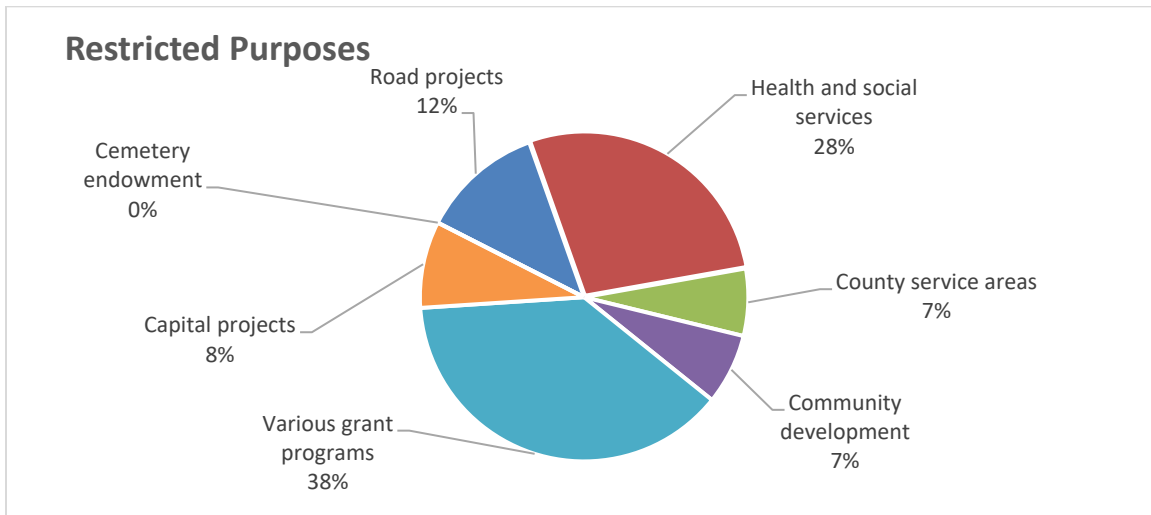
Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 93,125,352	\$ 85,608,359	\$ 8,025,521	\$ 7,857,887	\$ 101,150,873	\$ 93,466,246
Capital assets	67,794,981	62,141,807	4,633,074	5,006,362	72,428,055	67,148,169
Total Assets	<u>160,920,333</u>	<u>147,750,166</u>	<u>12,658,595</u>	<u>12,864,249</u>	<u>173,578,928</u>	<u>160,614,415</u>
Deferred outflows of resources	32,231,746	15,655,649	372,271	171,717	32,604,017	15,827,366
Current and other liabilities	6,593,543	8,511,059	142,746	120,537	6,736,289	8,631,596
Long term liabilities	112,816,595	75,732,012	17,063,394	15,506,299	129,879,989	91,238,311
Total Liabilities	<u>119,410,138</u>	<u>84,243,071</u>	<u>17,206,140</u>	<u>15,626,836</u>	<u>136,616,278</u>	<u>99,869,907</u>
Deferred inflows of resources	5,202,884	27,127,876	17,971	299,732	5,220,855	27,427,608
Net investment in capital assets	43,366,073	39,523,837	4,633,072	5,006,362	47,999,145	44,530,199
Restricted	47,130,322	44,208,583	5,039	5,039	47,135,361	44,213,622
Unrestricted	(21,957,338)	(31,697,552)	(8,831,356)	(7,902,003)	(30,788,694)	(39,599,555)
Total Net Position	<u>\$ 68,539,057</u>	<u>\$ 52,034,868</u>	<u>\$ (4,193,245)</u>	<u>\$ (2,890,602)</u>	<u>\$ 64,345,812</u>	<u>\$ 49,144,266</u>

The County's net position was \$64,345,812 as of June 30, 2023, an increase of \$15,201,546, or 30.93%, during the fiscal year.

Investment in capital assets net of related debt of \$47,999,145 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 \$47,135,361 is comprised of the following resources:



During the fiscal year ended June 30, 2023, restricted net position increased \$2,921,739 or 6.61%. The increase in restricted net position results from the accumulation of restricted intergovernmental resources with the spending of those proceeds not occurring until the following years. Significant amounts included in restricted net position include the following:

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- Debt proceeds of \$4,024,165 restricted for the County's jail replacement facility
- 2012 realignment funds totaling \$14,941,471
- Mental Health Service Act funding of \$6,235,263
- Social services funding of \$4,099,986
- Funding totaling \$3,117,088 to support the County's Service Areas
- A variety of unspent grant funds totaling \$2,637,935

Unrestricted net position (deficit) is (\$30,788,694) or (47.8%) of total net position. Primarily, the deficit is due to the financial reporting of liabilities associated with pensions, other postemployment benefits, vested compensated absences due to employees upon separation, and the accrual of the closure/post-closure liability. Together, these liabilities totaled \$96 million on June 30, 2023, representing 55.29% of total assets and 73.89% 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 \$15,201,546, or 30.93%, to \$64,345,812 for the year ended June 30, 2023. Of this increase, \$13,572,991 results from current year activities and \$1,628,555 results from restatements to prior year activities.

Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Program revenues:						
Fees, Fines & Charges for Services	\$ 9,384,000	\$ 8,410,827	\$ 2,699,078	\$ 3,020,526	\$ 12,083,078	\$ 11,431,353
Operating grants	33,266,666	32,364,132	54,138	20,000	33,320,804	32,384,132
Capital grants	2,450,000	1,397,379	--	--	2,450,000	1,397,379
General revenues:						
Property taxes	28,881,321	26,782,286	--	--	28,881,321	26,782,286
Sales and use taxes	921,125	871,842	--	--	921,125	871,842
Other taxes	4,009,337	4,000,935	--	--	4,009,337	4,000,935
Interest/Investment earnings	1,994,319	838,257	198,125	93,009	2,192,444	931,266
Total Revenues	80,906,768	74,665,658	2,951,341	3,133,535	83,858,109	77,799,193
Expenses:						
General government	14,762,791	12,092,103	--	--	14,762,791	12,092,103
Public protection	22,373,147	20,288,006	--	--	22,373,147	20,288,006
Public ways and facilities	5,905,105	5,288,478	--	--	5,905,105	5,288,478
Health and Sanitation	14,813,805	12,856,366	--	--	14,813,805	12,856,366
Public assistance	6,666,932	6,187,790	--	--	6,666,932	6,187,790
Education	49,198	47,777	--	--	49,198	47,777
Recreation and culture	313,657	325,846	--	--	313,657	325,846
Interest and fiscal charges	1,113,896	876,109	--	--	1,113,896	876,109
Solid Waste Landfill	--	--	3,866,159	2,835,010	3,866,159	2,835,010
Airport	--	--	388,186	339,667	388,186	339,667
Campgrounds	--	--	30,412	35,618	30,412	35,618
Cemeteries	--	--	1,830	6,262	1,830	6,262
Total Expenses	65,998,531	57,962,475	4,286,587	3,216,557	70,285,118	61,179,032
Change in net position before transfers	14,908,237	16,703,183	(1,335,246)	(83,022)	13,572,991	16,620,161
Transfers	(32,603)	--	32,603	--	--	--
Change in net position	14,875,634	16,703,183	(1,302,643)	(83,022)	13,572,991	16,620,161
Net position - beginning	52,034,868	36,960,695	(2,890,602)	(2,807,580)	49,144,266	34,153,115
Prior period adjustments	1,628,555	(1,629,010)	--	--	1,628,555	(1,629,010)
Net position - beginning, as restated	53,663,423	35,331,685	(2,890,602)	(2,807,580)	50,772,821	32,524,105
Net position, ending	\$ 68,539,057	\$ 52,034,868	\$ (4,193,245)	\$ (2,890,602)	\$ 64,345,812	\$ 49,144,266

**Management’s Discussion and Analysis
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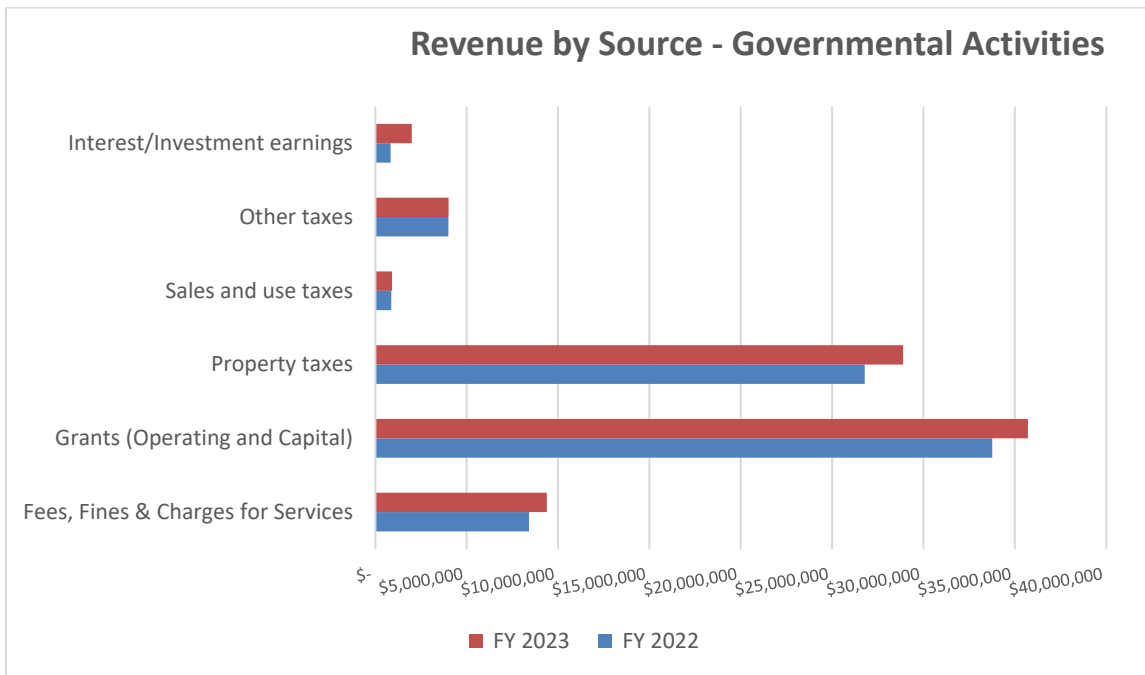
Analysis of Governmental Activities

Governmental Activities increased the County’s net position by \$14,908,237 before transfers and prior period restatements, a decrease of \$1,794,946, or 10.75%, over the prior year. This decrease results from the combination of 8% in revenue growth offset by the larger 13.9% in expenditure growth. Business-type activities contributed to a decrease in net position of \$1,335,246 before transfers and prior period restatements, showing an overall decline of \$1,252,224, or 15x the prior year loss. Of the decrease in net position for business-type activities for the fiscal year ended June 30, 2023, solid waste operations reported a loss of \$1,014,333, airports posted a loss of \$345,943 (before transfers) while the remaining two activities collectively had a surplus of \$25,030.

Revenues: Revenues for the County’s governmental activities had an overall increase from the prior year of \$6,241,110, or 8.36%, to \$80,906,768. 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 \$2,928,328, or 6.49%, from the prior year to \$45,100,666. As a political subdivision of the state, nearly all the County’s program revenues finance mandated services such as public assistance, health, and behavioral health services, representing 42% of the County’s funding for governmental activities. Program revenues to support public protection activities account for another 25%.

General Revenues include property taxes, sales and use taxes, other taxes, and interest/investment earnings. General revenues increased by \$3,312,782, or 10.2%, from the prior year to \$35,806,102. These revenues support discretionary spending at the direction of the Board of Supervisors and support basic public safety services that include sheriff, probation, paramedics, and district attorney, in addition to general administration, clerk and records, community development, public works, and economic development activities.

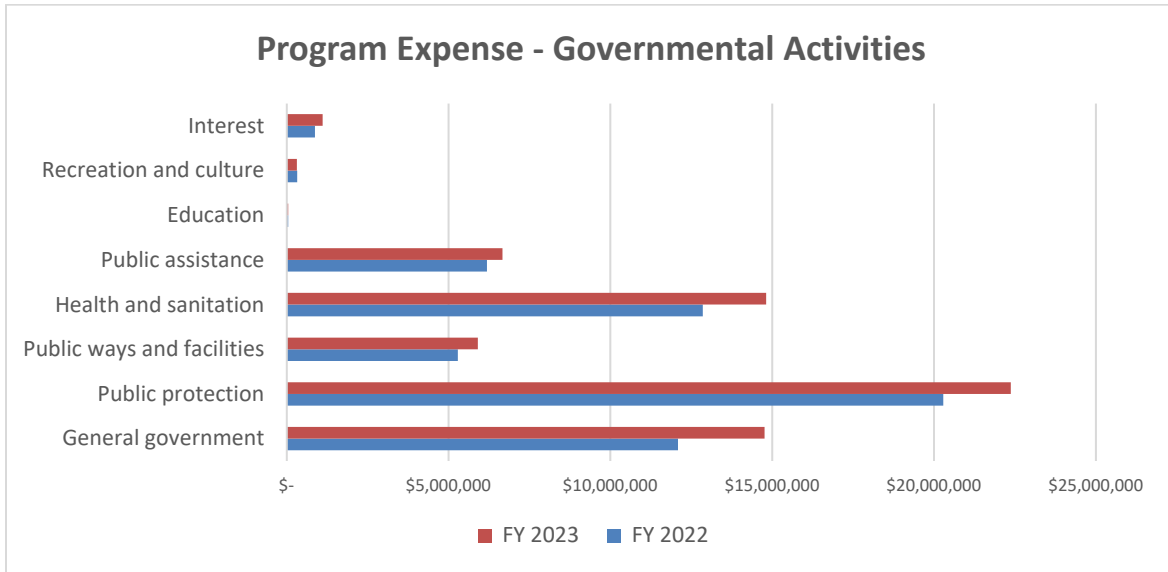


Expenses: Governmental activities spending increased by \$8,036,056, or 13.86%. Because the County provides public services and mostly delivers these services through its own workforce, its major cost element is salaries and benefits, totaling \$42,910,785, or 65.02%, of all governmental activities spending for the fiscal year. Salary and benefits increased by

COUNTY OF MONO

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\$2,619,315, or 6.50%. The other major cost element is services and supplies, totaling \$18,370,536, or 27.83% of all governmental activities spending for the fiscal year. Services and supplies increased by \$3,965,206, or 27.53%.



Analysis of Business-Type Activities

Business-type activities change in net position before transfers was a deficit of \$1,335,246 as of June 30, 2023. Changes in revenues for the County’s Business-Type Activities declined by 5.81% from the prior year of \$3,133,535 before transfers, to \$2,951,341. Expenses increased over the prior year by \$1,070,030, or 33.27%, to \$4,286,587. Of the overall increase in expenses, 96.37% is from Solid Waste closure costs.

FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

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

Governmental funds

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

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**Management's Discussion and Analysis
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**Net Change in Fund Balance
Governmental Funds**

	FY 2023	FY 2022	\$ Change	% Change
Fund balance, beginning of year, restated	\$ 65,199,086	\$ 51,370,755	\$ 13,828,331	26.92%
Revenues	79,739,525	72,558,939	7,180,586	9.90%
Expenditures	(70,678,098)	(63,058,585)	(7,619,513)	12.08%
Other financing sources and uses	(1,252,224)	5,974,988	(7,227,212)	-120.96%
Prior period adjustment	1,639,415	(1,647,011)	3,286,426	n/a
Fund balance, end of year	<u>\$ 74,647,704</u>	<u>\$ 65,199,086</u>	<u>\$ 9,448,618</u>	<u>14.49%</u>
Unrestricted fund balance (includes committed, assigned, and unassigned fund balance)	<u>\$ 28,558,747</u>	<u>\$ 22,536,282</u>	<u>\$ 6,022,465</u>	<u>26.72%</u>
% of fund balance which is unrestricted	38.26%	34.57%		

On June 30, 2023, the County's governmental funds reported combined ending fund balances of \$74,647,704, an increase of \$9,448,618, or 14.49%, in comparison with the prior year (for more information see Note 9 – Net Position/Fund Balances).

Unrestricted fund balance represents 38.26% (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, \$4,298,522 is committed by resolutions of the Board of Supervisors, \$9,898,696 is assigned to various purposes, leaving \$14,361,529 unassigned on June 30, 2023 and represents the residual classification for the General Fund and negative amounts from other government funds, if any. The restricted fund balance, \$45,249,154, consists of amounts with constraints put in place by externally imposed creditors, grantors, laws, regulations, or enabling legislation. The remainder of fund balance, \$839,803, 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.

	FY 2023		FY 2022		Increase (Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Taxes	\$ 33,820,623	42.41%	\$ 31,692,961	43.68%	\$ 2,127,662	6.71%
Licenses and permits	727,551	0.91%	703,329	0.97%	24,222	3.44%
Fines, forfeitures and penalties	653,203	0.82%	878,880	1.21%	(225,677)	-25.68%
Use of money and property	1,936,571	2.43%	849,659	1.17%	1,086,912	127.92%
Intergovernmental	36,672,432	45.99%	32,641,105	44.99%	4,031,327	12.35%
Charges for services	4,933,779	6.19%	5,221,978	7.20%	(288,199)	-5.52%
Other revenues	995,366	1.25%	571,027	0.79%	424,339	74.31%
	<u>\$ 79,739,525</u>	<u>100.00%</u>	<u>\$ 72,558,939</u>	<u>100.00%</u>	<u>\$ 7,180,586</u>	<u>9.90%</u>

Reasons for changes in specific revenue sources for government funds is summarized below:

- Property tax revenues (secured, unsecured, unitary, delinquencies, and excess ERAF) increased by \$2,045,512, or 8.54%. Most of this growth is from the current secured roll and includes inflationary valuation adjustments of 2% under Proposition 13, increases in base year valuations resulting from real estate transfers, and new construction.
- The increase in the Federal Funds rate positively impacted interest earnings on the investment of surplus funds. Interest revenues increased by 1,042,830, or 164.6%.
- Road revenues dedicated to repairing, maintaining, and reconstructing County roads increased by \$2,452,100, or 36.5%. Key revenues increasing include STIP – Aid for Construction which increased by \$1,234,118, and RSTP – Highway Safety revenue which increased by \$1,173,461.

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The following table presents the amount of governmental fund expenditures, by function, and showing increases and decreases from the prior year.

	FY 2023		FY 2022		Increase (Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General government	\$ 13,985,296	19.79%	\$ 12,368,511	19.61%	\$ 1,616,785	13.07%
Public protection	23,578,785	33.36%	21,027,310	33.35%	2,551,475	12.13%
Public ways and facilities	7,198,028	10.18%	5,998,395	9.51%	1,199,633	20.00%
Health and sanitation	15,863,306	22.44%	13,875,540	22.00%	1,987,766	14.33%
Public assistance	6,626,013	9.37%	6,813,343	10.80%	(187,330)	-2.75%
Education	49,198	0.07%	47,777	0.08%	1,421	2.97%
Recreation	165,087	0.23%	200,417	0.32%	(35,330)	n/a
Debt service	1,894,424	2.68%	1,488,040	2.36%	406,384	27.31%
Capital outlay	1,317,961	1.86%	1,239,252	1.97%	78,709	6.35%
	<u>\$ 70,678,098</u>	<u>100.00%</u>	<u>\$ 63,058,585</u>	<u>100.00%</u>	<u>\$ 7,619,513</u>	<u>12.08%</u>

Reasons for changes in specific spending purposes for governmental funds is summarized below:

- Salaries and other compensation increased by \$1,918,514, or 7.63%, from the prior year. Increases are the result of filling vacant positions, the addition of new positions, step increases, and scheduled cost of living increases according to negotiated, or union and employment contracts.
- Employee benefits decreased by \$852,022, or 5.75%, from the prior year. Health care and pension increased by \$210,495 and \$603,987, respectively. All other benefit costs decreased by \$1,666,504, primarily because the County ceased charging departments for retiree health beginning July 1, 2022.
- The County contracts with a variety of outside vendors and service providers. The cost of these services was \$1,516,657, or 8.74%, higher than the prior year. These increases are the result of one-time studies and outsourcing of grant funded program services as well as inflationary vendor price escalations.
- Construction of the new Jail Replacement Facility was underway in fiscal year 2022-23, reporting capital outlay of \$1,291,932. Overall, construction costs increased by \$302,233, or 30.54%.

General Fund

The General Fund is the main operating fund of the County. On June 30, 2023, unassigned fund balance of the general fund was \$15,131,125 while total fund balance was \$19,372,401. As measures of this fund's liquidity, it is useful to note that unassigned fund balance represents 38.40% of total general fund expenditures, while total fund balance represents 49.16% of that same amount. Fund balance liquidity deteriorated 9.04% and 5.42%, 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 \$4,869,199, or 31.08%, to \$20,534,567, with the following significant changes:

- The Road Fund had a fund balance of \$5,593,096, of which \$233,117 was not spendable because it represents inventory, and the remainder was restricted. Fund balance improved significantly, increasing by \$2,414,988. The increase results from increased revenues of \$2,452,100. Gas tax and SB1 revenues increased 10%. RSTP matching

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funds were \$989,175 higher, and STIP Aid for Construction brought additional funding of \$1,234,11. Spending increased by \$1,199,633, or 20%.

- The Realignment Fund had a fund balance of \$14,941,471 which was all restricted. This was a \$2,454,211 increase over the prior year.
- The Mental Health Services Act Fund and the Public Health Fund did not meet the quantitative criteria for reporting as major funds as they did in the previous fiscal year. These two funds were reclassified as nonmajor for the 2022-23 financial report.

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 \$1,302,643 after transfers, a deterioration over last year's decrease of \$83,022, caused primarily by a change in the closure / postclosure liability estimate. The solid waste enterprise fund, the County's only major enterprise fund, decreased its net position by \$1,014,333, ending the fiscal year with a net deficit position of \$8,269,135.
- The total net position of internal service funds increased by \$162,494 from \$9,644,592 to \$10,776,989 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 and the capitalization of current replacement assets for use in future operations, and transfers from other funds for the procurement of capital assets.

General Fund Budgetary Highlights

The Board adopted the County's budget for FY 2022-23 on September 13, 2022.

This initial adopted budget allowed for revenues and expenditures of \$45,346,241, for a structurally balanced budget. During the fiscal year, budget adjustments resulted in an overall decrease to fund balance in the General Fund of \$8,425,714, with the most significant being transfers of \$8,697,755 to general fund reserve accounts and capital project funds. As of June 30, 2023, the final budget for general fund revenues was \$45,562,779 and expenditures, \$53,988,493. The overall budget changes throughout the fiscal year for the general fund resulted in an increase of \$216,538 in revenues and an increase in expenditures of \$8,642,252.

CAPITAL ASSETS AND DEBT ADMINISTRATION**Capital Assets**

The County's investment in capital assets for its Governmental Activities, as of June 30, 2023, totals \$72,428,055 (net of accumulated depreciation and amortization). This investment in capital assets includes land, structures and improvements, equipment, infrastructure, leased right-to-use assets, subscription based software arrangements (SBITA), and construction in progress. The total increase in the County's governmental net investment in capital assets for the current period was \$5,279,866, or 7.86% (net of accumulated depreciation). During the fiscal year, the County implemented Government Accounting Standards Board (GASB) Statement No. 96, which required certain information technology arrangements to be capitalized and amortized over the life of the contract or the useful life of the asset, whichever is shorter. Previously, the annual contract payments were expensed as incurred with no capitalization of the underlying software. Current depreciation and amortization for governmental type funds is \$3,603,313. Business-type assets had a decrease of \$373,288, or 7.46%. Current depreciation for business-type activities is \$396,245, and total assets net of depreciation is \$4,633,074.

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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, 2023, the ending CIP balance was \$6,073,971, which includes \$5,202,802 of new project costs and \$3,881,670 of completed projects. More detailed discussion can be found in Note 4 in the Notes to the Financial Statements section in this report.

Capital and Right-to-use Leased Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 6,793,617	\$ 6,793,617	\$ 328,423	\$ 328,423	\$ 7,122,040	\$ 7,122,040
Land easements	10,586	10,586	--	--	10,586	10,586
Construction in progress	6,051,014	5,243,539	22,957	--	6,073,971	5,243,539
Infrastructure	103,857,453	100,235,345	545,141	545,141	104,402,594	100,780,486
Structures & improvements	42,088,334	41,419,766	7,742,204	7,742,204	49,830,538	49,161,970
Equipment	23,955,586	22,635,472	1,689,106	1,689,106	25,644,692	24,324,578
Intangibles	1,566,736	1,537,850	--	--	1,566,736	1,537,850
Right-to-use leased & SBIA assets	1,907,106	383,468	--	--	1,907,106	383,468
Accumulated Depreciation	(118,159,614)	(116,010,873)	(5,694,757)	(5,298,512)	(123,854,371)	(121,309,385)
Accumulated Amortization	(275,837)	(106,963)	--	--	(275,837)	(106,963)
Total	\$ 67,794,981	\$ 62,141,807	\$ 4,633,074	\$ 5,006,362	\$ 72,428,055	\$ 67,148,169

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.

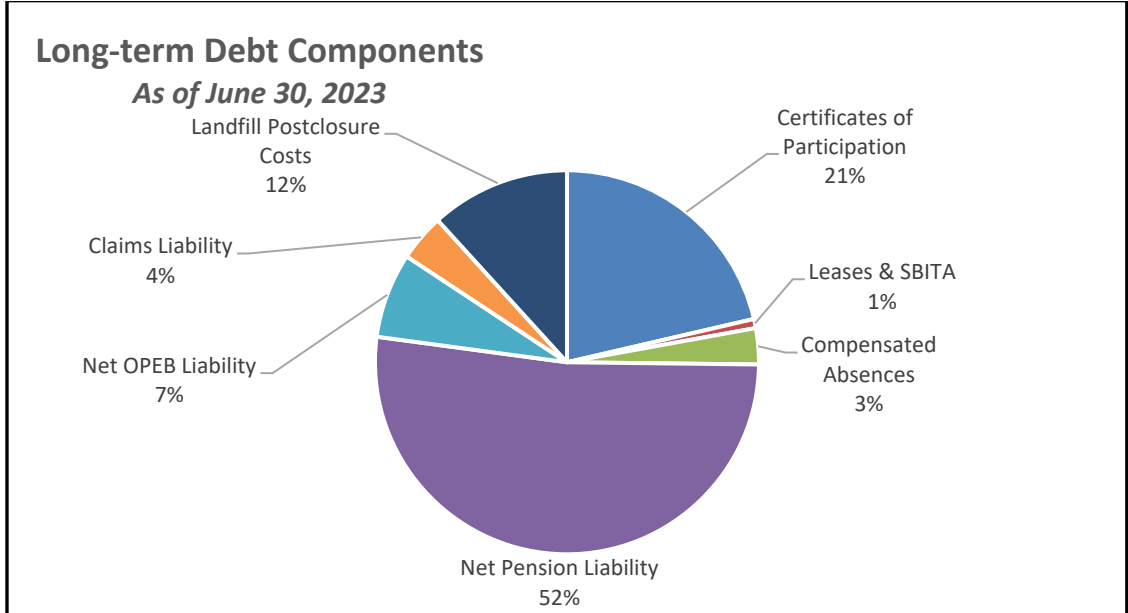
Debt Administration

On June 30, 2023, the County had total long-term liabilities outstanding of \$129,879,989, an increase of 42.35%, primarily because the net pension liability increased by 74.7% and the net OPEB liability increased by 309.5%. These increases are driven by changes in the market value of plan assets. A summary of the County's long-term liabilities is shown below.

Long Term Liabilities

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Pension obligation bonds	\$ --	\$ 163,200	\$ --	\$ --	\$ --	\$ 163,200
Certificates of Participation	25,214,000	25,857,000	--	--	25,214,000	25,857,000
Unamortized premium	1,926,200	2,001,737	--	--	1,926,200	2,001,737
Leases & SBITA	1,008,300	304,878	--	--	1,008,300	304,878
Compensated absences	3,917,436	3,449,163	36,486	43,087	3,953,922	3,492,250
Net pension liability	66,301,427	37,897,419	1,151,349	714,327	67,452,776	38,611,746
Net OPEB liability	9,306,246	2,272,335	--	--	9,306,246	2,272,335
Claims liability	5,142,986	3,786,280	--	--	5,142,986	3,786,280
Refunded certificates of participation	--	--	615,100	901,800	615,100	901,800
Landfill postclosure cost	--	--	15,260,459	13,847,085	15,260,459	13,847,085
Total	\$ 112,816,595	\$ 75,732,012	\$ 17,063,394	\$ 15,506,299	\$ 129,879,989	\$ 91,238,311

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Total governmental long-term liabilities increased by \$37,084,583, or 48.97%, during the fiscal year ended June 30, 2023, largely because of pension and OPEB liabilities increasing by \$28,404,008 and \$7,033,911, respectively. Total business-type long-term liabilities increased by \$1,557,095, or 10.04%, with \$1,413,374 of this increase being the change in the landfill closure / postclosure liability.

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 2023 was 4.9%, slightly higher than last year’s 4.0% but significantly down from 11% two years ago and 27.9% in 2020. Mono County’s scenic and recreational attributes help support tourism and recreation which is the major industry and directly affects the employment rate. The area’s tourism industry has been affected by COVID, forest fires, and weather-related events such as last year’s avalanche that closed the main highway through the County, highway 395, for an unprecedented 40 days. The local economy continues to demonstrate robust signs of resilience with revenues returning and exceeding their pre-COVID 2020 levels.
- Secured property tax values are expected at 8.01% higher with unsecured property taxes growing at a rate of 5.70% and unitary property taxes declining slightly at 1.50%. Altogether, these revenue streams add additional general fund revenues of approximately \$1,730,000 to legally balance the County’s FY 2023-24 General Fund budget, with a deficit of \$1,112,000 to sustain general fund operations for the next year.
- COLAs negotiated with all employee groups and effective for the FY 2023-24, range from 2% to 3%. Included also are anticipated step increases of 5% for those employees eligible on their next anniversary date. Across the County, 30.85 new positions were added to the FY 2023-24 budget, and wages overall are budgeted at 13.6% higher than the previous year.
- For 2023-24, the employer’s annual payment towards the PERS unfunded liability increased by \$27,687, or 0.2% from the previous year, the lowest increase ever and is primarily the result of CalPERS earning an unprecedented 21.3% return on plan assets in fiscal year 2020-21. The lump sum payment due in 2023-24 for the unfunded liability is \$5,625,985, excluding the share allocable to the Mono County Superior Courts who are participants in the County’s Miscellaneous Plan.

COUNTY OF MONO**Management's Discussion and Analysis
June 30, 2023**

- For revenue projections:
 - Transient occupancy tax (TOT) for the fiscal year ending June 30, 2023, is projected at \$3,930,300, which is a reduction of \$25,700 from the previous year. Forecasts indicate a full recovery from the 40% of TOT revenue loss in 2021. Still accurate prediction of TOT revenues may be impacted negatively by wildfire or weather events impact tourist visitation, and the budget forecast reflects this sensitivity..
 - Sales tax activity is projected using actual receipts over seven years, averaged by month. Sales tax revenues are conservatively forecast at 7.9% higher than in FY 2022-23.
 - The cost-of-living adjustment for property taxes effective January 1, 2023, is set at 2%, reflecting the prevalence of inflation. The real estate market in Mono County continues to show strong economic growth, both in home values and in volume of sales. The Assessor's certified roll is the basis for projecting property tax revenues in this budget cycle, showing \$605.1 billion more in value, and a growth rate of 7.87%.

These factors plus others were considered in preparing the County's budget for the 2023-24 fiscal year. The reemergence of key discretionary revenues allowed for adoption of a legally balanced budget responsibly utilizing fund balance carryover in the County's General Fund and other funds. The 2023-24 adopted budget is \$116.2 million in revenues and \$129.7 million in spending and is the result of collaborative efforts with the CAO, Finance, Department Leaders, and Board members.

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

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**BASIC FINANCIAL STATEMENTS
GOVERNMENT WIDE FINANCIAL STATEMENTS**

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COUNTY OF MONO

Statement of Net Position

June 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	\$ 72,467,436	\$ 2,262,707	\$ 74,730,143
Restricted cash	4,024,165	5,589,335	9,613,500
Accounts receivable	769,410	132,089	901,499
Due from other governments	5,540,011	40,000	5,580,011
Taxes receivable	1,353,986	-	1,353,986
Internal balances	15,544	(15,544)	-
Deposits with others	6,598,552	-	6,598,552
Prepaid expense	205,916	-	205,916
Inventories	314,042	16,934	330,976
Loans receivable	1,836,290	-	1,836,290
Capital assets:			
Nondepreciable	12,855,217	351,380	13,206,597
Depreciable, net	53,308,495	4,281,694	57,590,189
Right-to-use assets, net of accumulated amortization	435,062	-	435,062
SBITA, net of accumulated amortization	1,196,207	-	1,196,207
Total Assets	<u>160,920,333</u>	<u>12,658,595</u>	<u>173,578,928</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	25,337,244	372,271	25,709,515
Deferred amounts related to OPEB	6,894,502	-	6,894,502
	<u>32,231,746</u>	<u>372,271</u>	<u>32,604,017</u>
LIABILITIES			
Accounts payable	3,521,357	127,334	3,648,691
Salaries and benefits payable	665,390	11,014	676,404
Interest payable	278,231	4,398	282,629
Unearned revenues	63,886	-	63,886
Deposits from others	2,064,679	-	2,064,679
Long-term liabilities:			
Portion due or payable within one year	8,069,330	335,486	8,404,816
Portion due or payable after one year	104,747,265	16,727,908	121,475,173
Total Liabilities	<u>119,410,138</u>	<u>17,206,140</u>	<u>136,616,278</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	2,489,598	17,971	2,507,569
Deferred amounts related to OPEB	2,713,286	-	2,713,286
	<u>5,202,884</u>	<u>17,971</u>	<u>5,220,855</u>
NET POSITION			
Net investment in capital assets and right-to-use leased assets	43,366,073	4,633,072	47,999,145
Restricted	47,130,322	5,039	47,135,361
Unrestricted	(21,957,338)	(8,831,356)	(30,788,694)
Total Net Position	<u>\$ 68,539,057</u>	<u>\$ (4,193,245)</u>	<u>\$ 64,345,812</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Activities

For the Year Ended June 30, 2023

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	\$ 14,762,791	\$ 4,252,827	\$ 1,522,650	\$ -
Public protection	22,373,147	1,841,202	9,354,225	-
Public ways and facilities	5,905,105	578,554	6,118,252	2,450,000
Health and sanitation	14,813,805	2,197,909	9,222,045	-
Public assistance	6,666,932	513,508	7,047,968	-
Education	49,198	-	1,526	-
Recreation and culture	313,657	-	-	-
Interest on long-term debt	1,113,896	-	-	-
Total Governmental Activities	<u>65,998,531</u>	<u>9,384,000</u>	<u>33,266,666</u>	<u>2,450,000</u>
Business-Type Activities				
Solid Waste	3,866,159	2,644,848	14,138	-
Airport	388,186	2,484	40,000	-
Campgrounds	30,412	40,196	-	-
Cemeteries	1,830	11,550	-	-
Total Business-type Activities	<u>4,286,587</u>	<u>2,699,078</u>	<u>54,138</u>	<u>-</u>
Total Primary Government	<u>\$ 70,285,118</u>	<u>\$ 12,083,078</u>	<u>\$ 33,320,804</u>	<u>\$ 2,450,000</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	
			FUNCTION / PROGRAM ACTIVITIES
			Primary Government
			Governmental Activities:
\$ (8,987,314)	\$ -	\$ (8,987,314)	General government
(11,177,720)	-	(11,177,720)	Public protection
3,241,701	-	3,241,701	Public ways and facilities
(3,393,851)	-	(3,393,851)	Health and sanitation
894,544	-	894,544	Public assistance
(47,672)	-	(47,672)	Education
(313,657)	-	(313,657)	Recreation and culture
(1,113,896)	-	(1,113,896)	Interest on long-term debt
<u>(20,897,865)</u>	<u>-</u>	<u>(20,897,865)</u>	Total Governmental Activities
			Business-Type Activities
-	(1,207,173)	(1,207,173)	Solid Waste
-	(345,702)	(345,702)	Airport
-	9,784	9,784	Campgrounds
-	9,720	9,720	Cemeteries
<u>-</u>	<u>(1,533,371)</u>	<u>(1,533,371)</u>	Total Business-type Activities
<u>(20,897,865)</u>	<u>(1,533,371)</u>	<u>(22,431,236)</u>	Total Primary Government
			GENERAL REVENUES AND TRANSFERS
			Taxes:
28,881,321	-	28,881,321	Property
921,125	-	921,125	Sales and use
3,965,316	-	3,965,316	Transient occupancy
44,021	-	44,021	Other
1,994,319	198,125	2,192,444	Unrestricted investment earnings
(32,603)	32,603	-	Transfers
<u>35,773,499</u>	<u>230,728</u>	<u>36,004,227</u>	Total General Revenues
14,875,634	(1,302,643)	13,572,991	CHANGES IN NET POSITION
<u>53,663,423</u>	<u>(2,890,602)</u>	<u>50,772,821</u>	Net Position - Beginning of Year, Restated
<u>\$ 68,539,057</u>	<u>\$ (4,193,245)</u>	<u>\$ 64,345,812</u>	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, 2023

	General	Road	Realignment	Other Governmental
ASSETS				
Cash and investments	\$ 19,405,663	\$ 5,219,050	\$ 13,788,609	\$ 34,770,189
Accounts receivable	456,522	19,710	-	202,812
Due from other governments	1,258,094	903,507	506,326	2,872,084
Taxes receivable	1,353,986	-	-	-
Due from other funds	77,873	-	683,186	240,239
Advances to other funds	99,013	-	-	-
Prepaid expenses	187,215	-	-	13,592
Inventories	1,266	233,117	-	-
Loans receivable	1,192,927	-	-	643,363
	<u>1,192,927</u>	<u>-</u>	<u>-</u>	<u>643,363</u>
Total Assets	<u><u>\$ 24,032,559</u></u>	<u><u>\$ 6,375,384</u></u>	<u><u>\$ 14,978,121</u></u>	<u><u>\$ 38,742,279</u></u>
LIABILITIES				
Accounts payable	\$ 1,598,906	\$ 362,896	\$ 36,650	\$ 1,255,306
Salaries and benefits payable	421,087	48,981	-	187,155
Due to other funds	-	-	-	985,754
Advances from other funds	-	-	-	99,013
Deposits from others	1,741,316	35,686	-	-
Unearned revenues	-	-	-	63,886
	<u>3,761,309</u>	<u>447,563</u>	<u>36,650</u>	<u>2,591,114</u>
Total Liabilities	<u><u>3,761,309</u></u>	<u><u>447,563</u></u>	<u><u>36,650</u></u>	<u><u>2,591,114</u></u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	898,849	334,725	-	1,410,429
	<u>898,849</u>	<u>334,725</u>	<u>-</u>	<u>1,410,429</u>
FUND BALANCES				
Nonspendable	593,094	233,117	-	13,592
Restricted	897,829	5,359,979	14,941,471	24,049,875
Committed	-	-	-	4,298,522
Assigned	2,750,353	-	-	7,148,343
Unassigned	15,131,125	-	-	(769,596)
	<u>19,372,401</u>	<u>5,593,096</u>	<u>14,941,471</u>	<u>34,740,736</u>
Total Fund Balances	<u><u>19,372,401</u></u>	<u><u>5,593,096</u></u>	<u><u>14,941,471</u></u>	<u><u>34,740,736</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 24,032,559</u></u>	<u><u>\$ 6,375,384</u></u>	<u><u>\$ 14,978,121</u></u>	<u><u>\$ 38,742,279</u></u>

See accompanying notes to the basic financial statements.

Total	
<hr/>	
	ASSETS
\$ 73,183,511	Cash and investments
679,044	Accounts receivable
5,540,011	Due from other governments
1,353,986	Taxes receivable
1,001,298	Due from other funds
99,013	Advances to other funds
200,807	Prepaid expenses
234,383	Inventories
1,836,290	Loans receivable
<hr/>	
\$ 84,128,343	Total Assets
<hr/>	
	LIABILITIES
\$ 3,253,758	Accounts payable
657,223	Salaries and benefits payable
985,754	Due to other funds
99,013	Advances from other funds
1,777,002	Deposits from others
63,886	Unearned revenues
6,836,636	Total Liabilities
<hr/>	
	DEFERRED INFLOWS OF RESOURCES
2,644,003	Unavailable revenues
<hr/>	
	FUND BALANCES
839,803	Nonspendable
45,249,154	Restricted
4,298,522	Committed
9,898,696	Assigned
14,361,529	Unassigned
74,647,704	Total Fund Balances
	Total Liabilities, Deferred Inflows
\$ 84,128,343	of Resources and Fund Balances
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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, 2023

Fund balance - total governmental funds	\$ 74,647,704
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	25,139,645
Deferred outflow amounts related to OPEB	6,894,502
Deferred inflow amounts related to pensions	(2,480,059)
Deferred inflow amounts related to OPEB	(2,713,286)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
	60,782,933
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	
	2,644,003
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	(27,140,199)
Lease and SBITA obligations	(820,966)
Compensated absences	(3,917,436)
Net pension liability	(65,690,296)
Net OPEB liability	(9,306,246)
Interest payable	(278,231)
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.	
	<u>10,776,989</u>
Net position of governmental activities	<u><u>\$ 68,539,057</u></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, 2023

	General	Road	Realignment	Other Governmental
REVENUES				
Taxes	\$ 33,515,706	\$ -	\$ -	\$ 304,917
Licenses and permits	435,283	6,336	-	285,932
Fines, forfeitures and penalties	494,962	44,156	-	114,085
Use of money and property	534,380	100,332	338,567	963,292
Intergovernmental	5,339,050	8,563,252	4,709,204	18,060,926
Charges for services	3,658,856	456,907	-	818,016
Other revenues	66,158	-	-	929,208
Total Revenues	<u>44,044,395</u>	<u>9,170,983</u>	<u>5,047,771</u>	<u>21,476,376</u>
EXPENDITURES				
Current:				
General government	13,575,543	-	-	409,753
Public protection	20,693,169	-	958,565	1,927,051
Public ways and facilities	-	7,198,028	-	-
Health and sanitation	4,724,018	-	103,163	11,036,125
Public assistance	363,259	-	-	6,262,754
Education	49,198	-	-	-
Recreation	-	-	-	165,087
Debt service:				
Principal	-	-	-	806,200
Interest and other related costs	-	-	-	1,088,224
Capital outlay	-	-	-	1,317,961
Total Expenditures	<u>39,405,187</u>	<u>7,198,028</u>	<u>1,061,728</u>	<u>23,013,155</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,639,208</u>	<u>1,972,955</u>	<u>3,986,043</u>	<u>(1,536,779)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	-	-	-	-
Proceeds from issuance of leases	-	-	-	-
Proceeds from SBITA	249,008	-	-	841,238
Proceeds from sale of capital assets	135,045	71,155	-	-
Transfers in	954,576	522,033	-	8,630,067
Transfers out	(7,602,105)	(151,155)	(1,631,857)	(3,270,229)
Total Other Financing Sources and (Uses)	<u>(6,263,476)</u>	<u>442,033</u>	<u>(1,631,857)</u>	<u>6,201,076</u>
NET CHANGES IN FUND BALANCES	(1,624,268)	2,414,988	2,354,186	4,664,297
Fund Balances, Beginning of Year, Restated	20,996,669	3,178,108	12,587,285	30,076,439
FUND BALANCE, END OF THE YEAR	<u>\$ 19,372,401</u>	<u>\$ 5,593,096</u>	<u>\$ 14,941,471</u>	<u>\$ 34,740,736</u>

<u>Total</u>	
REVENUES	
\$ 33,820,623	Taxes
727,551	Licenses and permits
653,203	Fines, forfeitures and penalties
1,936,571	Use of money and property
36,672,432	Intergovernmental
4,933,779	Charges for services
995,366	Other revenues
<u>79,739,525</u>	Total Revenues
EXPENDITURES	
Current:	
13,985,296	General government
23,578,785	Public protection
7,198,028	Public ways and facilities
15,863,306	Health and sanitation
6,626,013	Public assistance
49,198	Education
165,087	Recreation
Debt service:	
806,200	Principal
1,088,224	Interest and other related costs
1,317,961	Capital outlay
<u>70,678,098</u>	Total Expenditures
Excess (Deficiency) of Revenues Over	
<u>9,061,427</u>	(Under) Expenditures
OTHER FINANCING SOURCES (USES)	
- Proceeds from issuance of debt	
- Proceeds from issuance of lease	
1,090,246	Proceeds from SBITA
206,200	Proceeds from sale of capital assets
10,106,676	Transfers in
(12,655,346)	Transfers out
<u>(1,252,224)</u>	Total Other Financing Sources and (Uses)
7,809,203	NET CHANGES IN FUND BALANCES
66,838,501	Fund Balances, Beginning of Year, Restated
<u>\$ 74,647,704</u>	FUND BALANCE, END OF THE YEAR

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, 2023

Net change to fund balances - total governmental funds	\$ 7,809,203
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.	
Capital outlay	5,397,870
Depreciation and amortization expense	(2,310,460)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, disposals, transfers between governmental and business-type activities) to increase or decrease net position.	
Disposal of capital assets	(8,252)
Unavailable revenue is not available to liquidate liabilities of the governmental funds during the current year, however, such amounts were recognized as revenue in the statement of activities as earned.	
	(192,934)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position.	
Lease and SBITA financing	(1,090,246)
Principal repayments on long-term debt	1,380,358
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Amortization of premiums on long-term debt issuance	75,538
Change in accrued interest payable	(47,708)
Change in compensated absences	(468,273)
Change in net OPEB liability and related deferred outflows and inflows of resources	554,059
Change in net pension liability and related deferred outflows and inflows of resources	2,644,082
Internal service funds are used by management to charge the costs of fleet services, copiers, workers compensation, liability, and property insurance, and computer technology. The net revenue (expense) of certain activities of the internal services are reported with governmental activities.	
	1,132,397
Change in net position of governmental activities	<u>\$ 14,875,634</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fund Net Position

Proprietary Funds

June 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS				
Current Assets:				
Cash and investments	\$ 2,029,390	\$ 233,317	\$ 2,262,707	\$ 3,308,090
Accounts receivable	132,084	5	132,089	90,366
Due from other governments	-	40,000	40,000	-
Deposits with others	-	-	-	6,598,552
Prepaid expenses	-	-	-	5,109
Inventory	14,822	2,112	16,934	79,659
Total Current Assets	<u>2,176,296</u>	<u>275,434</u>	<u>2,451,730</u>	<u>10,081,776</u>
Noncurrent Assets:				
Restricted cash in Treasury	5,589,335	-	5,589,335	-
Capital assets:				
Non-depreciable	75,757	275,623	351,380	1,390,640
Depreciable, net	738,567	3,543,127	4,281,694	5,411,804
Leases and SBITAs, net	-	-	-	209,604
Total Noncurrent Assets	<u>6,403,659</u>	<u>3,818,750</u>	<u>10,222,409</u>	<u>7,012,048</u>
Total Assets	<u>8,579,955</u>	<u>4,094,184</u>	<u>12,674,139</u>	<u>17,093,824</u>
DEFERRED OUTFLOWS				
Deferred amounts related to pensions	<u>372,271</u>	<u>-</u>	<u>372,271</u>	<u>197,599</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	124,584	2,750	127,334	555,276
Salaries and benefits payable	11,014	-	11,014	8,167
Interest payable	4,398	-	4,398	-
Due to other funds	-	15,544	15,544	-
Refunded certificates of participation	299,000	-	299,000	-
Lease liability	-	-	-	32,172
Compensated absences	36,486	-	36,486	-
Claims liability	-	-	-	5,142,986
Total Current Liabilities	<u>475,482</u>	<u>18,294</u>	<u>493,776</u>	<u>5,738,601</u>
Noncurrent Liabilities:				
Refunded certificates of participation	316,100	-	316,100	-
Lease liability	-	-	-	155,163
Closure and post closure liability	15,260,459	-	15,260,459	-
Net pension liability	1,151,349	-	1,151,349	611,131
Total Noncurrent Liabilities	<u>16,727,908</u>	<u>-</u>	<u>16,727,908</u>	<u>766,294</u>
Total Liabilities	<u>17,203,390</u>	<u>18,294</u>	<u>17,221,684</u>	<u>6,504,895</u>
DEFERRED INFLOWS				
Deferred amounts related to pensions	<u>17,971</u>	<u>-</u>	<u>17,971</u>	<u>9,539</u>
NET POSITION				
Net investment in capital assets	814,324	3,818,750	4,633,074	6,802,444
Restricted	-	5,164	5,164	-
Unrestricted	(9,083,459)	251,976	(8,831,483)	3,974,545
Total Net Position	<u>\$ (8,269,135)</u>	<u>\$ 4,075,890</u>	<u>\$ (4,193,245)</u>	<u>\$ 10,776,989</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, 2023

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 2,642,073	\$ 51,947	\$ 2,694,020	\$ 6,291,588
Total Operating Revenues	<u>2,642,073</u>	<u>51,947</u>	<u>2,694,020</u>	<u>6,291,588</u>
OPERATING EXPENSES				
Salaries and benefits	856,115	-	856,115	708,858
Services and supplies	1,484,921	100,435	1,585,356	5,774,314
Closure and post closure costs	1,413,374	-	1,413,374	-
Depreciation	76,252	319,993	396,245	1,292,854
Total Operating Expenses	<u>3,830,662</u>	<u>420,428</u>	<u>4,251,090</u>	<u>7,776,026</u>
OPERATING INCOME (LOSS)	<u>(1,188,589)</u>	<u>(368,481)</u>	<u>(1,557,070)</u>	<u>(1,484,438)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest income	192,840	7,568	200,408	53,501
Interest expense	(36,637)	-	(36,637)	(3,916)
Intergovernmental revenues	14,138	40,000	54,138	-
Miscellaneous	2,775	-	2,775	33,807
Gain (loss) on sale of capital assets	1,140	-	1,140	17,376
Total Non-Operating Revenues (Expenses)	<u>174,256</u>	<u>47,568</u>	<u>221,824</u>	<u>100,768</u>
Income (Loss) Before Capital Contributions and Transfers	(1,014,333)	(320,913)	(1,335,246)	(1,383,670)
Transfers in	-	32,603	32,603	2,516,067
CHANGE IN NET POSITION	(1,014,333)	(288,310)	(1,302,643)	1,132,397
Net Position, Beginning of Year	<u>(7,254,802)</u>	<u>4,364,200</u>	<u>(2,890,602)</u>	<u>9,644,592</u>
NET POSITION, END OF YEAR	<u>\$ (8,269,135)</u>	<u>\$ 4,075,890</u>	<u>\$ (4,193,245)</u>	<u>\$ 10,776,989</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental
	Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 2,811,077	\$ 54,778	\$ 2,865,855	\$ -
Cash receipts from internal fund services provided	-	-	-	6,234,404
Cash paid to employees for services	(929,225)	-	(929,225)	(588,385)
Cash paid to suppliers for goods and services	(1,436,871)	(107,166)	(1,544,037)	(4,472,429)
Net Cash Provided (Used) by Operating Activities	444,981	(52,388)	392,593	1,173,590
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Miscellaneous receipts	2,775	-	2,775	33,807
Operating grants	14,138	-	14,138	-
Amounts received from other funds for noncapital purposes	-	48,147	48,147	-
Amounts due to other funds for noncapital purposes	-	-	-	(38,364)
Repayment of debt not attributable to capital purposes	(286,700)	-	(286,700)	-
Interest paid	(38,686)	-	(38,686)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(308,473)	48,147	(260,326)	(4,557)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers used to finance capital acquisition	-	-	-	2,516,067
Loss on abandonment of construction in process	-	-	-	19,166
Payments related to the acquisition of capital assets	(22,957)	-	(22,957)	(3,308,157)
Principal paid on lease obligation	-	-	-	(34,003)
Interest paid on lease obligation	-	-	-	(3,916)
Proceeds from the sale of capital assets	1,140	-	1,140	17,376
Net Cash Provided (Used) by Capital and Related Financing Activities	(21,817)	-	(21,817)	(793,467)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	192,840	7,568	200,408	53,500
Net Cash Provided by Investing Activities	192,840	7,568	200,408	53,500
Net Increase (Decrease) in Cash and Cash Equivalents	307,531	3,327	310,858	429,066
Cash and Cash Equivalents, Beginning of Year	7,311,194	229,990	7,541,184	2,879,024
Cash and Cash Equivalents, End of Year	\$ 7,618,725	\$ 233,317	\$ 7,852,042	\$ 3,308,090
Reconciliation of Cash and Cash Equivalents to the Statement of Fund Net Position				
Cash and investments	\$ 2,029,390	\$ 233,317	\$ 2,262,707	\$ 3,308,090
Restricted cash in Treasury	5,589,335	-	5,589,335	-
Total Cash and Cash Equivalents	\$ 7,618,725	\$ 233,317	\$ 7,852,042	\$ 3,308,090

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, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (1,188,589)	\$ (368,481)	\$ (1,557,070)	\$ (1,484,438)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation and amortization	76,252	319,993	396,245	1,292,854
Changes in assets and liabilities:				
Receivables	169,004	2,831	171,835	(56,824)
Prepaid expenses	-	-	-	(5,109)
Deposits with others	-	-	-	(136,976)
Inventory	(4,155)	-	(4,155)	(49,804)
Deferred outflows	(200,554)	-	(200,554)	(138,868)
Accounts payable	52,205	(6,731)	45,474	137,068
Accrued salaries and benefits	(21,216)	-	(21,216)	(14,498)
Unearned revenues	-	-	-	(360)
Claims liability	-	-	-	1,356,706
Closure and postclosure liability	1,413,374	-	1,413,374	-
Liability for compensated absences	(6,601)	-	(6,601)	-
Net pension liability	437,022	-	437,022	366,815
Deferred inflows	(281,761)	-	(281,761)	(92,976)
Net Cash Provided (Used) by Operating Activities	<u>\$ 444,981</u>	<u>\$ (52,388)</u>	<u>\$ 392,593</u>	<u>\$ 1,173,590</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2023

	Custodial	
	External Investment Pool	Other Custodial
ASSETS		
Pooled cash and investments	\$ 75,905,130	\$ 28,345,005
Accounts receivable	214,107	333,715
Due from other governments	-	-
Interest receivable	-	-
Prepaid expenses	-	-
	<hr/>	<hr/>
Total Assets	76,119,237	28,678,720
	<hr/>	<hr/>
LIABILITIES		
Accounts payable and other liabilities	2,853,433	26,515
	<hr/>	<hr/>
Total Liabilities	2,853,433	26,515
	<hr/>	<hr/>
NET POSITION		
Restricted for pool participants	73,265,804	-
Restricted for individuals, organizations and other governments	-	28,652,205
	<hr/>	<hr/>
Total Net Position	\$ 73,265,804	\$ 28,652,205
	<hr/> <hr/>	<hr/> <hr/>

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, 2023

	Custodial	
	External Investment Pool	Other Custodial
ADDITIONS		
Contributions to pooled investments	\$ 90,356,114	\$ -
Property taxes collected for other governments	-	100,802,957
Other taxes, fees, fines, and forfeitures collected for other governments	108,536	13,112,652
Net investment income	2,178,349	5,285,255
	<u>92,642,999</u>	<u>119,200,864</u>
DEDUCTIONS		
Distributions from pooled investments	103,260,756	-
Payments to other individuals and governments	-	14,480,695
Property tax distributions	-	100,114,301
	<u>103,260,756</u>	<u>114,594,996</u>
CHANGE IN NET POSITION	(10,617,757)	4,605,868
Net Position, Beginning of Year	<u>83,883,561</u>	<u>24,046,337</u>
NET POSITION, END OF THE YEAR	<u>\$ 73,265,804</u>	<u>\$ 28,652,205</u>

See accompanying notes to the basic financial statements.

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, 2023

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

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2023

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 County reports the following major enterprise fund:

- 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 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.

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

- **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 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, 2023, 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.

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

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.

Receivables, Unavailable Revenue and Unearned Revenue

The County uses a 90-day 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 \$145,140 and is recorded in the General Fund, and to uncollectible portion of the subdivision share of the County's estimated opioid settlement award of \$120,087 in the Opioid Settlement 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 Community Development Grants 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.

Notes receivable balances in the General Fund also include a seller-financed note for the sale of real property, secured by a first deed of trust, and a temporary loan to Mammoth Lakes Housing (also doing business as Eastern Sierra Community Housing) to cover cash flow constraints on a first time homebuyer downpayment assistance program.

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

Prepaid Expenses/Items and Deposits

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. Payments made in advance of the receipt of goods or property is recorded as deposits. The cost of prepaid expense is recorded an expense when consumed rather than when purchased. Prepaid expenses and deposits in the governmental fund financial statements are equally offset by a corresponding nonspendable fund balance amount, which indicates that prepaid expenses and deposits do not represent expendable available resources.

Capital Assets

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

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

Capital outlays are recorded as expenditures in the governmental funds and as additions to capital assets in the proprietary and the government-wide financial statements, in accordance with the County's capitalization policy. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life more than one year. Capital assets used in operations are depreciated in the government-wide statements and proprietary funds using the straight-line method over 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
Intangibles	5 to 15 years

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

Right-to-use Lease Assets

The County engages in lease agreements to meet operational needs or to serve the general public. The County's lease arrangements generally relate to land, buildings and office space, equipment and machinery, infrastructure, and information technology software. For short-term leases with a maximum possible term of 12 months or less at commencement, the County recognizes period expense based on the provisions of the lase contract. For all other contracts where the County is the lessee, the County recognizes intangible right-to-use lease and subscription assets and the corresponding lease and subscription liabilities based on the present value of future lease payments over the contracted term of the lase. Lease and subscription right-to-use assets are reported with capital assets, and lease and subscription liabilities are reported as long-term debt in the statement of net position. The right-to-use lease and scubscription assets are amortized over the term of the lease, as the County is not expected to lease assets beyond the underlying asset's useful life.

The County uses its estimated incremental borrowing rate as the discount rate for leaes unless the rate the lessor charges is known. The County's incremental borrowing rate is an approximation of the rate the County would have to

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

pay on a bond issuance or a lease-lease back arrangement such as a Certificate of Participation. If amendments or other certain circumstances occur that are expected to significantly affect the amount of the lease, the present value is remeasured and corresponding adjustments made. Many lease contracts include increases to rent payments related to the consumer price index (CPI) or similar indices, and the available index increase is included in the present value at the commencement of the lease or upon remeasurement. Payments based on future performance are not included in the measurement of the lease liability or lease receivable but recognized as expense in the period performed. Residual value guarantees and exercise options will be included in the measurement if they are reasonably certain to be paid or exercised.

Deferred Outflows/Inflows of Resources

The County recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position that is applicable to a future reporting period. The County has recorded deferred outflows and inflows or resources related to pensions and other postemployment benefits (OPEB), which are discussed in more detail in footnotes 7 and 8, respectively.

Long-term Debt

In the government-wide and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary funds statement of net position. Bond premiums and discounts are amortized over the life of the bond and issuance costs are expensed in the year incurred.

In the governmental funds financial statements, bond premiums, discounts, and issuance costs are recognized in the period issued. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Interest is reported as an expenditure in the period in which the related payment is made.

Net Position/Fund Balance

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

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

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

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

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

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

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

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

Property Tax Revenue

Property taxes, including tax rates, are regulated by the State, and are administered locally by the County. The County is responsible for assessing, collecting, and distributing property taxes in accordance with state law. The County's property taxes are levied on July 1 (unsecured roll) and October 1 (secured roll) on assessed values established on the lien date of the previous January 1 for all taxable property located within the County. Taxes are due in one installment (unsecured roll) by July 1 and are subject to late payment penalties if paid after August 31, or two installments (secured roll) due November 1 and February 1, and again subject to late payment penalties if paid after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

All general property taxes are allocated to the various taxing entities per the legislation implementing Article XIII of the California Constitution (commonly referred to as Proposition 13). Property is reappraised from the 1975-76 base year value to current full value upon either (1) a change in ownership or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). General property taxes are based on a flat one percent rate applied to the property's assessed value. Absence the change in valuation described above, taxable values on properties can rise at a maximum rate of two percent per year. The method of allocation used by the County is subject to review by the State of California. The County recognizes property tax revenues in the period for which the taxes are levied subject to the availability criteria in the governmental funds financial statements.

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

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 with vacation and sick leave in varying amounts depending upon their respective bargaining unit. Vacation pay is subject to certain maximum accumulations and is payable upon termination. Sick leave may be accumulated without limitation and is payable upon termination at varying amounts depending on bargaining unit and length of service.

Because vacation, sick leave and other compensated absence balances do not require the use of current financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net position. In proprietary funds, the liability for compensated absences is recorded in the period that the benefits accrue to employees.

Pensions

In the government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The County recognizes a net pension liability for each qualified pension plan in which it participated, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the County's fiscal year-end or the County's proportionate share thereof in the case of a cost-sharing multiple-employer plan.

Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows or outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred inflows or outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose.

Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows or outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

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.

New Accounting Pronouncements

The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following GASB Statement was implemented in the current financial statements:

- **Statement No. 96 "Subscription-Based Information Technology Arrangements (SBITA)":** This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. Under this statement, the County is required to recognize an intangible right-to-use subscription asset and a corresponding subscription liability. The adoption of this statement resulted in the recognition of SBITA related assets and liabilities. Notes 4 and 5 provide details on the balances reported.

NOTE 2: CASH AND INVESTMENTS

Total County cash and investments on June 30, 2023 were as follows:

Imprest cash	\$	620
Deposits in bank		1,384,323
		<u>1,384,943</u>
Investments:		
In Treasurer's pool		187,208,835
Total Cash and Investments	\$	<u><u>188,593,778</u></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	\$ 84,343,643	\$ 74,730,143	\$ 9,613,500
Custodial funds			
External Investment Pool	75,905,130	75,905,130	--
Other custodial funds	28,345,005	28,345,005	--
	<u>\$ 188,593,778</u>	<u>\$ 178,980,278</u>	<u>\$ 9,613,500</u>

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

Restricted cash balances include \$5,589,335 held in the County's Solid Waste fund and required by state and federal laws to finance closure and postclosure costs, and \$4,024,165 of unspent bond proceeds reported in the Mono County Justice Facility Capital Projects fund.

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 MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

On June 30, 2023, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Federal Agency Issues - Coupon	0%-6.0%	7/21/23-5/16/28	\$ 58,820,933	\$ 58,775,818	2.24
U.S. Treasuries	0.375%-3.125%	3/31/24-4/30/27	13,000,000	12,876,271	2.61
Medium Term Corporate Bonds	0.7%-4.6%	7/24/23-5/19/28	11,007,000	10,957,569	2.45
Negotiable Certificates of Deposit	0.35%-5%	7/31/23-6/30/28	32,213,000	32,184,543	2.27
Commercial Paper	0%-0%	7/14/23-7/14/23	1,000,000	998,054	0.04
Municipal Bonds	0.58%-3.638%	1/11/19-11/4/22	18,310,000	17,924,151	2.34
Money Market Funds	Variable	On-Demand	16,000,000	16,000,000	0.00
Local Government Investment Pools	Variable	On-Demand	37,492,430	37,492,430	0.00
Total investments in investment pool			<u>\$ 187,843,363</u>	<u>\$ 187,208,836</u>	1.64

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 on June 30, 2023.

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	Quality Rating Range	% of Portfolio
Federal Agency Issues - Coupon	Aaa	31.40%
U.S. Treasuries	Aaa	6.88%
Medium Term Corporate Bonds	Aaa to A1	5.85%
Negotiable Certificates of Deposit	Unrated	17.19%
Commercial Paper	P-1	0.53%
Municipal Bonds	Aaa to A1	9.57%
Money Market	Unrated	8.55%
Local Government Investment Pools	Unrated	20.03%
Total		100.00%

The County investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (Other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5 percent or more of the total County pooled investments are as follows:

Issuer	Investment Type	Percentage Holdings	Amount
Federal Home Loan Bank	Federal Agency Obligations	13.37%	\$ 25,023,071
Federal Farm Credit Bureau	Federal Agency Obligations	11.73%	\$ 21,960,569

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 on June 30, 2023, 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

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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 \$500,150. The total amount invested by all public agencies in LAIF at June 30, 2023, was \$178.4 billion, the majority of which is invested in non-derivative financial products. The average maturity of PMIA investments was 260 days as of June 30, 2023. The value of pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the pooled treasury's portion in the pool.

California Asset Management Program

The County Treasurer's Pool maintains an investment in the California Asset Management Program (CAMP). On June 30, 2023, the County's investment to CAMP was \$36,992,280. The weighted average to maturity of CAMP investments was 26 days as of June 30, 2023. The Board of Trustees, which is made up of experienced local government directors and treasurers, has oversight responsibility for CAMP. The value of the pool shares in CAMP, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County Treasurer's portion of the pool. CAMP's investment policy does not permit the purchase of asset-backed securities (Government Code 53601(n)) but does permit the purchase of commercial paper (Government Code 53601(h)), which can include asset-backed commercial paper.

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of and for the fiscal year ended June 30, 2023:

Statement of Net Position

Net position held for pool participants	\$ 188,593,158
Equity of external pool participants (voluntary and involuntary)	\$ 75,905,130
Equity of internal pool participants	112,688,028
Total net position	<u>\$ 188,593,158</u>

Statement of Changes in Net Position

Net position at July 1, 2022	\$ 184,520,044
Net change in investments by pool participants	4,073,114
Net position at June 30, 2023	<u>\$ 188,593,158</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.

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For the Year Ended June 30, 2023

- 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, 2023 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	\$ 58,775,818	\$ -	\$ 58,775,818	\$ -
U.S. Treasuries	12,876,271	-	12,876,271	-
Medium Term Corporate Bonds	10,957,569	-	10,957,569	-
Negotiable Certificates of Deposit	32,184,543	-	32,184,543	-
Commercial Paper	998,054	-	998,054	-
Municipal Bonds	17,924,151	-	17,924,151	-
Total investments measured at fair value	<u>133,716,406</u>	<u>\$ -</u>	<u>\$ 133,716,406</u>	<u>\$ -</u>
Investments measured at amortized cost:				
Money Market Funds	16,000,000			
LAIF	500,150			
CAMP	36,992,280			
Total investments in Investment Pool	<u>\$ 187,208,836</u>			

NOTE 3: INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2023, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Enterprise Funds	\$ 15,544
General Fund	Nonmajor Governmental Funds	62,329
Realignment	Nonmajor Governmental Funds	683,186
Nonmajor Governmental Funds	Nonmajor Governmental Funds	240,239
		<u>\$ 1,001,298</u>

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

Advances to/from other funds:

Advances to/from other funds represent interfund loans not anticipated to be paid within the subsequent year.

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

<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.

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General Fund	Road	\$ 522,033
General Fund	Nonmajor Governmental Funds	6,886,469
General Fund	Nonmajor Enterprise Funds	32,603
General Fund	Internal Service Funds	161,000
Road Fund	Internal Service Funds	151,155
Realignment Fund	General Fund	809,534
Realignment Fund	Nonmajor Governmental Funds	822,323
Nonmajor Governmental Funds	General Fund	145,042
Nonmajor Governmental Funds	Nonmajor Governmental Funds	921,275
Nonmajor Governmental Funds	Internal Service Funds	2,203,912
	Total	<u>\$ 12,655,346</u>

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance (Restated) July 1, 2022	Additions	Transfers & Adjustments	Retirements	Balance June 30, 2023
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 6,793,617	\$ --	\$ --	\$ --	\$ 6,793,617
Land easements	10,586	--	--	--	10,586
Construction in progress	4,780,256	5,179,845	(3,881,670)	(27,417)	6,051,014
Total capital assets, not being depreciated	<u>11,584,459</u>	<u>5,179,845</u>	<u>(3,881,670)</u>	<u>(27,417)</u>	<u>12,855,217</u>
Capital assets, being depreciated:					
Infrastructure	100,235,345	234,580	3,387,528	--	103,857,453
Structures and improvements	41,872,745	10,306	205,283	--	42,088,334
Equipment	22,635,472	2,317,508	288,859	(1,286,253)	23,955,586
Intangibles	1,537,850	28,886	--	--	1,566,736
Total capital assets, being depreciated	<u>166,281,412</u>	<u>2,591,280</u>	<u>3,881,670</u>	<u>(1,286,253)</u>	<u>171,468,109</u>
Less accumulated depreciation for:					
Infrastructure	(85,579,118)	(885,239)	--	--	(86,464,357)
Structures and improvements	(11,770,735)	(968,338)	--	--	(12,739,073)
Equipment	(17,288,951)	(1,499,682)	--	1,286,253	(17,502,380)
Intangibles	(1,372,624)	(81,180)	--	--	(1,453,804)
Total accumulated depreciation	<u>(116,011,428)</u>	<u>(3,434,439)</u>	<u>--</u>	<u>1,286,253</u>	<u>(118,159,614)</u>
Total capital assets, being depreciated, net	<u>50,269,984</u>	<u>(843,159)</u>	<u>3,881,670</u>	<u>--</u>	<u>53,308,495</u>
Governmental activities capital assets, net	<u>\$ 61,854,443</u>	<u>\$ 4,336,686</u>	<u>\$ --</u>	<u>\$ (27,417)</u>	<u>\$ 66,163,712</u>
Business-Type Activities					
Capital assets, not being depreciated:					
Land	\$ 328,423	\$ --	\$ --	\$ --	\$ 328,423
Construction in progress	--	22,957	--	--	22,957
Total capital assets, not being depreciated	<u>328,423</u>	<u>22,957</u>	<u>--</u>	<u>--</u>	<u>351,380</u>
Capital assets, being depreciated:					
Infrastructure	545,141	--	--	--	545,141
Structures and improvements	7,742,204	--	--	--	7,742,204
Equipment	1,689,106	--	--	--	1,689,106
Total capital assets, being depreciated	<u>9,976,451</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>9,976,451</u>
Less accumulated depreciation for:					
Infrastructure	(122,618)	(24,797)	--	--	(147,415)
Structures and improvements	(3,613,231)	(353,319)	--	--	(3,966,550)
Equipment	(1,562,663)	(18,129)	--	--	(1,580,792)
Total accumulated depreciation	<u>(5,298,512)</u>	<u>(396,245)</u>	<u>--</u>	<u>--</u>	<u>(5,694,757)</u>
Total capital assets, being depreciated, net	<u>4,677,939</u>	<u>(396,245)</u>	<u>--</u>	<u>--</u>	<u>4,281,694</u>
Business-type activities capital assets, net	<u>\$ 5,006,362</u>	<u>\$ (373,288)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,633,074</u>

The beginning balance of governmental activities net capital assets was adjusted to include placing an improvement costing \$463,283 into service out of construction in progress, removing an improvement costing \$10,304 capitalized in error and recognizing additional depreciation of \$555 in the accumulated depreciation balance.

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The following table presents the lease and SBITA right-to-use assets and related amortization for the fiscal year ended June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
Governmental Activities				
Building and office space	\$ 383,468	\$ --	\$ --	\$ 383,468
Vehicles	--	221,338	--	221,338
SBITAs	--	1,302,300	--	1,302,300
Total lease and SBITA assets	<u>383,468</u>	<u>1,523,638</u>	<u>--</u>	<u>1,907,106</u>
Less accumulated amortization for:				
Building and office space	(106,963)	(51,048)	--	(158,011)
Vehicles	--	(11,734)	--	(11,734)
SBITAs	--	(106,092)	--	(106,092)
Total accumulated amortization	<u>(106,963)</u>	<u>(168,874)</u>	<u>--</u>	<u>(275,837)</u>
Governmental activities lease and SBITA assets, net	<u>\$ 276,505</u>	<u>\$ 1,354,764</u>	<u>\$ --</u>	<u>\$ 1,631,269</u>

Depreciation and Amortization

Depreciation and amortization expense was charged to the governmental functions as follows:

General government	\$ 624,262
Public protection	125,581
Public ways and facilities	1,244,000
Health and sanitation	134,077
Public assistance	16,292
Recreation and culture	166,247
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the asset	<u>1,292,854</u>
Total Depreciation and Amortization Expense - Governmental Functions	<u>\$ 3,603,313</u>

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

Solid Waste	\$ 76,252
Airport	<u>319,993</u>
Total Depreciation Expense - Business-Type Functions	<u>\$ 396,245</u>

NOTE 5: LONG-TERM LIABILITIES**Governmental Activities**

The summary of changes in long-term liabilities for the year ended June 30, 2023 for governmental activities is as follows:

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Pension obligation bonds	\$ 163,200	\$ -	\$ (163,200)	\$ -	\$ -
Certificates of Participation	25,857,000	-	(643,000)	25,214,000	658,000
Premium	2,001,737	-	(75,537)	1,926,200	75,537
Lease liability	304,878	221,338	(74,493)	451,723	77,328
SBITA liability	-	1,090,246	(533,669)	556,577	163,476
Net OPEB liability	2,272,335	10,823,692	(3,789,781)	9,306,246	-
Net pension liability	37,897,419	34,327,263	(5,923,255)	66,301,427	-
Compensated absences	3,449,163	2,346,465	(1,878,192)	3,917,436	1,952,003
Claims liability	3,786,280	3,406,109	(2,049,403)	5,142,986	5,142,986
Total Governmental Activities					
Long-term liabilities	<u>\$ 75,732,012</u>	<u>\$ 52,215,113</u>	<u>\$ (15,130,530)</u>	<u>\$ 112,816,595</u>	<u>\$ 8,069,330</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.

Certificates of Participation

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 \$2,266,177, 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 28-year repayment term beginning October 1, 2020 and ending October 1, 2048, 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 immediately due if the County is unable to make payment. Annual principal installments range from \$330,000 to \$1,240,000, and the balance at June 30, 2023, was \$18,905,000.

The following is a schedule of total debt service requirements to maturity as of June 30, 2023 for the Series 2018 A Mono County Civic Center Certificates of Participation:

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Year Ending June 30	Principal	Interest
2024	\$ 375,000	\$ 892,200
2025	395,000	872,950
2026	415,000	852,700
2027	435,000	831,450
2028	460,000	809,075
2029-2033	2,680,000	3,665,875
2034-2038	3,360,000	2,982,906
2039-2043	4,205,000	2,136,406
2044-2048	5,340,000	1,002,063
2029	1,240,000	31,000
	\$ 18,905,000	\$ 14,076,625

On June 23, 2022, the County issued \$6,592,000 of Certificates of Participation for the purpose of financing construction of a Mono County Replacement Jail Facility located in Bridgeport. The certificates were issued at its face amount through a private placement for a total net proceeds of \$6,450,000, net of costs of issuance. Debt repayment terms include a 20-year repayment term beginning October 1, 2022, and ending October 1, 2041, with interest accruing at an average annual rate of 3.35%, resulting in average annual debt service of \$465,766. The Economic Development Corporation pledges certain lease revenues subject to ground lease of other County property pledged as collateral. The borrowing contains an event of default that changes the timing of repayment of the outstanding amounts to become immediately due if the County is unable to make payment. Annual principal installments range from \$242,000 to \$441,000, and the balance at June 30, 2023, was \$6,309,000.

The following is a schedule of total debt service requirements to maturity as of June 30, 2023 for the 2022 Mono County Replacement Jail Facility Certificates of Participation:

Year Ending June 30	Principal	Interest
2024	\$ 242,000	\$ 207,298
2025	250,000	199,057
2026	258,000	190,548
2027	267,000	181,754
2028	276,000	172,659
2029-2033	1,529,000	715,577
2034-2038	1,807,000	436,756
2039-2042	1,680,000	114,905
	\$ 6,309,000	\$ 2,218,554

Leases as Lessee

The County entered into several lease agreements with third parties. The lease agreements include the right-to-use building and office space and vehicles. The lease terms include the noncancelable period of the lease and extensions the County is reasonably certain to exercise and vary with each contract. Neither lease had any variable payments, residual value guarantees, or termination penalties during the fiscal year ended June 30, 2023. The related assets and obligations are recorded using the County's incremental borrowing rate at the inception of the leases.

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The following table presents the lease liability principal and interest requirements to maturity:

Fiscal Year Ending June 30,	Principal	Interest
2024	\$ 77,328	\$ 21,548
2025	82,934	17,418
2026	88,903	12,983
2027	95,257	8,225
2028	73,226	3,154
2029-2031	34,075	1,924
Total	<u>\$ 451,723</u>	<u>\$ 65,252</u>

SBITA

The County has entered into various SBITA agreements with various third parties. The SBITA agreements include software for various County operations, such as accounting software, Behavioral Health records management system and Probation case management systems. Most SBITA agreements have initial terms of up to six (6) years and contain one or more renewal options, generally for one- or three-year periods. The SBITA agreements sometimes include variable payments and termination penalties that are not known or certain to be exercised at the time of the SBITA liability valuation. Certain SBITAs require additional payments for using different components of the software functionality, which are expensed as incurred as variable lease payments. The County's SBITA arrangements do not contain any material residual value guarantees. As the interest rate implicit in the County's SBITAs is not readily determinable, the County utilizes its incremental borrowing rate to discount the SBITA payments.

The future principal and interest SBITA payments as of June 30, 2023 were as follows:

Fiscal Year Ending June 30,	Principal	Interest
2024	\$ 163,476	\$ 20,037
2025	108,785	14,151
2026	117,365	10,236
2027	72,390	6,010
2028	75,025	3,404
2029	19,536	703
Total	<u>\$ 556,577</u>	<u>\$ 54,541</u>

Business-Type Activities

A summary of changes in long-term debt for the fiscal year ended June 30, 2023 for business-type activities is as follows:

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	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Refunded certificates of participation	\$ 901,800	\$ -	\$ (286,700)	\$ 615,100	\$ 299,000
Net pension liability	714,327	513,671	(76,649)	1,151,349	-
Compensated absences	43,087	43,117	(49,718)	36,486	36,486
Landfill postclosure cost	13,847,085	1,413,374	-	15,260,459	-
Total Governmental Activities					
Long-term liabilities	<u>\$ 15,506,299</u>	<u>\$ 1,970,162</u>	<u>\$ (413,067)</u>	<u>\$ 17,063,394</u>	<u>\$ 335,486</u>

Refunded Certificates of Participation

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 immediately due if the County is unable to make payment.

The following is a schedule of total debt service requirements to maturity as of June 30, 2023 for the Solid Waste 2011 Refunded Certificates of Participation:

Year Ending June 30	Principal	Interest
2024	\$ 299,000	\$ 26,388
2025	316,100	13,561
	<u>\$ 615,100</u>	<u>\$ 39,949</u>

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service every five years. During the current fiscal year, the County performed calculations of excess investment earnings on various bonds and financings and, as of June 30, 2023, did not expect to incur a liability.

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 \$15,260,459 reported as closure and postclosure liability in the Solid Waste Fund at June 30, 2023, represents the cumulative amount reported to date based on the following estimated percentages of capacity applied to the estimated closure and postclosure care costs:

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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, 2023	Landfill Closure and Postclosure Liability at June 30, 2023
Benton Crossing	\$ 7,320,184	\$ 4,273,103	\$ 11,593,287	2,617,900	481,692	2,136,208	81.60%	\$ 9,460,129
Pumice Valley	2,856,014	3,679,463	6,535,477	741,360	613,015	128,345	17.31%	1,131,428
Walker	1,924,244	2,518,358	4,442,602	340,716	109,459	231,257	67.87%	3,015,364
Benton*	--	890,838	890,838	--	--	--	100.00%	415,724
Bridgeport*	--	1,093,141	1,093,141	--	--	--	100.00%	798,214
Chalfant*	--	848,197	848,197	--	--	--	100.00%	439,600
Total	<u>\$ 12,100,442</u>	<u>\$ 13,303,100</u>	<u>\$ 25,403,542</u>	<u>3,699,976</u>	<u>1,204,166</u>	<u>2,495,810</u>	<u>67.45%</u>	<u>\$ 15,260,459</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 \$10,143,083 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 2023. 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. On June 30, 2023, cash and investments of \$5,589,335 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 financial report 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

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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 during the fiscal year ended June 30, 2023, 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%	7.00%
Required employer contribution rates	10.360%	10.360%	10.360%
Status	Open	Open	Open

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**Notes to the Basic Financial Statements
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	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 monthly for life	5 years of service monthly for life	5 years of service monthly for life	5 years of service monthly for life	5 years of service monthly for life
Benefit payments	50	50	50	55	50
Retirement age	3.00%	2.50%	3.00%	3.00%	3.00%
Monthly benefits, as % of eligible compensation	9.00%	9.00%	9.00%	9.00%	9.00%
Required employee contribution rates	23.750%	23.750%	23.750%	20.640%	23.750%
Required employer contribution rates	Open	Open	Open	Open	Open
Status	Fire Tier II	Peace Officer Pepra - Tier 3	Sherif Pepra - Tier 3	Fire Pepra - Tier 3	
	On or after July 1, 2007/ Prior to Jan. 1, 2013	On or after Jan 1. 2013	On or after Jan 1. 2013	On or after Jan 1. 2013	
Hire Date	2% @50	2.7% @57	2.7% @57	2.7% @57	
Benefit formula	5 years of service monthly for life	5 years of service monthly for life	5 years of service monthly for life	5 years of service monthly for life	
Benefit vesting schedule	50	57	57	57	
Benefit payments	2.00%	2.70%	2.70%	2.70%	
Retirement age	9.00%	12.00%	12.00%	12.00%	
Monthly benefits, as % of eligible compensation	19.270%	12.780%	12.780%	12.780%	
Required employee contribution rates	Open	Open	Open	Open	
Required employer contribution rates					
Status					

Two of the Mono public employee organization's represented employees cost share a portion of the required employer contribution rate. In effect during all of fiscal year ended June 30, 2023, the Deputy Sheriff Association (DSA) and the Paramedic Fire Rescue Association (PFRA) represented employees hired before January 1, 2013, make contributions equal to their required employee contribution rate of 9% plus an additional 3% of the County's employer contribution on a pre-tax basis. Effective December 6, 2022, the Correctional Deputy Sheriffs' Association (CDSA) represented members hired before January 1, 2013, make contributions equal to their required employee contribution rate of 9% plus an additional 3% of the County's employer contribution on a pre-tax basis. The employer makes contributions equal to their required employer contribution rate less the 3% contributed by eligible DSA, PFRA, and CDSA members. All other contribution rates for the remaining eligible employees are made at the required contribution rates as described above and determined by CalPERS actuarial valuations.

Employees Covered

As of June 30, 2023, 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	352
Inactive employees entitled to but not yet receiving benefits	229
Active employees	230
	811

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

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.

For the year ended June 30, 2023, contributions recognized as part of pension expense for the plan were as follows:

	Employer Contributions		
	Total	Miscellaneous	Safety
Governmental activities:			
Governmental funds	\$ 7,694,278	\$ 4,697,186	\$ 2,997,092
Motor Pool Internal Service fund	52,046	52,046	-
Total governmental activities	<u>7,746,324</u>	<u>4,749,232</u>	<u>2,997,092</u>
Business type activities			
Solid Waste fund	152,171	152,171	-
	<u>\$ 7,898,495</u>	<u>\$ 4,901,403</u>	<u>\$ 2,997,092</u>

Pension Liabilities

As of June 30, 2023, 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	\$ 65,690,296	\$ 37,565,600	\$ 28,124,696
Motor Pool ISF	611,131	611,131	-
Total governmental activities	<u>66,301,427</u>	<u>38,176,731</u>	<u>28,124,696</u>
Business type activities			
Solid Waste fund	1,151,349	1,151,349	-
Total Mono County	67,452,776	<u>\$ 39,328,080</u>	<u>\$ 28,124,696</u>
Courts	2,289,936		
	<u>\$ 69,742,712</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, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures.

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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:

Plan	Plan's Proportion to Total Pool @ June 30, 2021	Plan's Proportion to Total Pool @ June 30, 2022	Change in Proportionate Share Increase (Decrease)
Safety	0.44461%	0.40929%	-0.03532%

Actuarial Assumptions

The total pension liabilities in the June 30, 2021, actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous and Safety
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	Varies by entry age and service
Investment Rate of Return	6.900%
Mortality	Derived using CalPERS' Membership Data for All Funds
Postretirement Benefit Increase	The lesser of contract COLA or 2.30% until purchasing power protection allowance floor, 2.30% thereafter

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

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of the 2021 actuarial experience study for the period 2001 to 2019. 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 6.90% for each Plan. This rate is less than the 7.15% discount rate used in the previous year. 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.

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Based on the testing, none of the tested plans ran out of assets. Therefore, the current 6.90 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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	Assumed Asset Allocation	Real Return ^{(1) (2)}
Global Equity Cap - weighted	30.0%	4.54%
Global Equity Non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Private Debt	5.0%	3.57%
Emerging Market Sovereign Bonds	5.0%	2.48%
High Yield Bonds	5.0%	2.27%
Investment Grade Corporates	10.0%	1.56%
Mortgage-backed Securities	5.0%	0.50%
Treasuries	5.0%	0.27%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
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

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, 2022 and reported for the year ended June 30, 2022 follows:

Notes to the Basic Financial Statements
 For the Year Ended June 30, 2023

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2021	\$ 125,947,955	\$ 102,939,612	\$ 23,008,343
Changes in the year:			
Service cost	2,954,361	-	2,954,361
Interest on total pension liability	8,726,382	-	8,726,382
Changes in assumptions	3,846,427	-	3,846,427
Differences between expected and actual experience	(906,183)	-	(906,183)
Contributions from the employer	-	4,832,646	(4,832,646)
Contributions from employees	-	1,255,717	(1,255,717)
Net Investment Income	-	(7,753,217)	7,753,217
Benefit payments, including refunds of employee contributions	(7,462,007)	(7,462,007)	-
Administrative expense	-	(64,041)	64,041
Proportional differences between County Courts shares	(165,074)	(134,929)	(30,145)
Net Changes	6,993,906	(9,325,831)	16,319,737
Balance at June 30, 2022	\$ 132,941,861	\$ 93,613,781	\$ 39,328,080

The County's share of the Miscellaneous Plan determined on June 30, 2023, is 94.4977 percent of the Plan's total pension liability and fiduciary net position. The remaining 5.5023 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 one percentage point lower or one percentage point higher than the current rate:

	Miscellaneous	Safety	Total
1% Decrease	5.90%	5.90%	5.90%
Net Pension Liability	\$ 56,077,223	\$ 41,024,348	\$ 97,101,571
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability	\$ 39,328,080	\$ 28,124,696	\$ 67,452,776
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability	\$ 25,445,915	\$ 17,582,145	\$ 43,028,060

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

Pension Expenses and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the County recognized pension expense of \$6,067,273. 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.

On June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

COUNTY OF MONO

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 8,621,677	\$ -
Differences between actual and expected experiences	1,374,413	-
Changes in assumptions	5,441,465	
Change in employer's proportion	1,191,000	-
Net differences between projected and actual earnings on pension plan investments	9,080,960	-
Differences between expected and actual experience	-	919,278
Differences between employer contributions and proportionate share of contributions	-	1,588,291
Total	\$ 25,709,515	\$ 2,507,569

The deferred outflows of resources of \$8,621,677 results from pension contributions made after the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,		
2024	\$	4,154,215
2025		3,377,400
2026		1,380,758
2027		5,667,896
	\$	<u>14,580,269</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 labor agreements and the Board's order. The OPEB plan does not issue a separate annual financial report, however an annual comprehensive financial report that includes financial statements and required supplementary information for PARS may be obtained at PARS (Public Agency Retirement Services), 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660.

Benefits Provided

In accordance with California Government Code, all employees electing a CalPERS retirement date within 120 days of retiring from the County are eligible to receive healthcare benefits for life on a full or partially subsidized basis, depending on hiring date and employee election. The County provides full post-retirement health care benefits (also called enhanced), in accordance with County employment and labor agreements, to all employees who retire, on a tiered basis. These benefits are paid by the County except for any required contribution by the employee by applicable

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

labor agreements. 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-employment health care paid 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-employment health care paid 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 (\$151 per month in 2023) which the County provides towards the retiree monthly premium for eligible retirees participating in PEMHCA.

As of June 30, 2022, the valuation 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	146	44	190
Terminated plan members entitled to but not yet receiving benefits	-	94	94
Active plan members	8	307	315
	<u>154</u>	<u>445</u>	<u>599</u>

The Enhanced Benefits group is a closed group with no new members added or eligible.

Contributions

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, 2023, the County contributed \$1,063,639 to the OPEB plan. Of this amount, \$664,039 was paid for healthcare benefits provided to eligible retirees during the year and \$399,600 was an implicit rate subsidy.

Net OPEB Liability

The County's net OPEB liability is measured as the total OPEB liability, less the OPEB plan's fiduciary net position. The net OPEB liability was measured as of June 30, 2022, using an actuarial valuation as of June 30, 2022. The County reported a net OPEB liability of \$9,306,246 as of June 30, 2023.

Notes to the Basic Financial Statements
 For the Year Ended June 30, 2023

Actuarial assumptions – The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2022
Fiscal Year End	June 30, 2023
Actuarial assumptions:	
Discount rate	5.80%
Inflation	2.50%
Investment rate of return	5.80%
Salary increases	3.00%

Mortality Based on the 2021 CalPERS experience study using data from 1997 to 2019, except for a different basis used to project future mortality improvements. The mortality improvement is estimated using the MacLeod Watts Scale 2022 applied generationally from 2010.

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:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2023	Actual	2040-2043	4.8%
2024	6.8%	2044-2049	4.7%
2025	6.2%	2050-2059	4.6%
2026	5.6%	2060-2065	4.5%
2027	5.5%	2066-2067	4.4%
2028	5.4%	2068-2069	4.3%
2029	5.3%	2070	4.2%
2030	5.2%	2071-2072	4.1%
2031	5.1%	2073-2074	4.0%
2032-2037	5.0%	2075	3.9%
2038-2039	4.9%	2076 & Later	3.9%

Healthcare cost trends

The PEMHCA minimum employer contribution and dental and vision premiums are all assumed to increase by 4.0% per year.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Non-imbedded fees were estimated to reduce the expected yield above by 44 basis points (0.44%), 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.

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

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%
	100.00%	

Overall Expected Real Rate of Return 6.24%

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.

Changes in the Net OPEB Liability

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2022	\$ 31,051,125	\$ 28,778,790	\$ 2,272,335
Changes in the year:			
Service cost	405,113	-	405,113
Interest on total OPEB liability	1,762,964	-	1,762,964
Changes in assumptions	610,971	-	610,971
Differences between expected and actual experience	2,265,524	(5,779,120)	8,044,644
Benefit payments	(2,120,611)	(2,120,611)	-
Contributions from employer	-	2,120,611	(2,120,611)
Expected investment income	-	1,669,170	(1,669,170)
Net changes	2,923,961	(4,109,950)	7,033,911
Balances at June 30, 2023	\$ 33,975,086	\$ 24,668,840	\$ 9,306,246

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability (asset) 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, 2022:

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

	1% Decrease (4.80%)	Discount Rate (5.80%)	1% Increase (6.80%)
Net OPEB liability	\$ 13,175,098	\$ 9,306,246	\$ 6,072,646

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents what the County's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend that is one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
Net OPEB liability	\$ 6,020,917	\$ 9,306,246	\$ 13,220,946

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the County recognized OPEB expense of \$509,580. As of June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 1,063,639	\$ -
Changes in assumptions	1,862,282	-
Differences between expected and actual experience	1,956,448	2,713,286
Net differences between projected and actual earnings on OPEB plan investments	2,012,133	-
	<u>\$ 6,894,502</u>	<u>\$ 2,713,286</u>

The \$1,063,639 reported as a deferred outflow of resources related to OPEB contributions after the June 30, 2022 measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2024.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

Other amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

Years ending June 30,	
2024	\$ 47,942
2025	124,167
2026	538,031
2027	1,496,696
2028	388,814
Thereafter	521,927
	<u>\$ 3,117,577</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 9: NET POSITION/FUND BALANCES

Fund balances as of June 30, 2023 were classified as follows:

	General Fund	Road Fund	Realignment Fund	Other Governmental Funds	Total
Nonspendable:					
Advances to other funds	\$ 99,013	\$ -	\$ -	\$ -	\$ 99,013
Prepays and inventory	188,481	233,117	-	13,592	435,190
Loans receivable	305,600	-	-	-	305,600
Total Nonspendable	<u>593,094</u>	<u>233,117</u>	<u>-</u>	<u>13,592</u>	<u>839,803</u>
Restricted for:					
Road projects	-	5,359,979	-	-	5,359,979
Health and social services	-	-	-	11,846,608	11,846,608
County service areas	-	-	-	3,117,088	3,117,088
Community development	887,327	-	-	2,356,527	3,243,854
Capital projects	-	-	-	4,024,165	4,024,165
Grant programs	10,502	-	14,941,471	2,705,487	17,657,460
Total Restricted	<u>897,829</u>	<u>5,359,979</u>	<u>14,941,471</u>	<u>24,049,875</u>	<u>45,249,154</u>
Committed:					
Revolving loan fund	-	-	-	201,007	201,007
Capital projects	-	-	-	4,097,515	4,097,515
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,298,522</u>	<u>4,298,522</u>
Assigned:					
Eliminate projected FY 23/24 budgetary deficit	1,112,000	-	-	-	1,112,000
Capital projects	-	-	-	5,796,823	5,796,823
Debt service	-	-	-	1,351,520	1,351,520
Affordable housing	425,018	-	-	-	425,018
Workforce development	238,277	-	-	-	238,277
Pension funding	580,288	-	-	-	580,288
Fish enhancement	38,508	-	-	-	38,508
Tourism	288,005	-	-	-	288,005
Community programs	26,905	-	-	-	26,905
Conway Ranch	12,099	-	-	-	12,099
Animal services	29,253	-	-	-	29,253
Total Assigned	<u>2,750,353</u>	<u>-</u>	<u>-</u>	<u>7,148,343</u>	<u>9,898,696</u>
Unassigned	15,131,125	-	-	(769,596)	14,361,529
Total Fund Balance	<u>\$ 19,372,401</u>	<u>\$ 5,593,096</u>	<u>\$ 14,941,471</u>	<u>\$ 34,740,736</u>	<u>\$ 74,647,704</u>

During this year's budget process, the County Board of Supervisors re-established a general reserve of \$2,746,772 in the General Fund. This general reserve is subject to the provisions of Government Code sections 29085, 29086 and 29127, whereby appropriation from the general reserve may be used only in cases of certain emergency situations. Because this stabilization arrangement does not meet the criteria described in GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to be reported within the restricted or committed fund balance categories, it has been classified as unassigned in these statements.

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

Net Position from governmental activities as of June 30, 2023 was restricted for the following purposes:

Road projects	\$ 5,694,704
Health and social services	13,016,307
Capital projects	4,024,165
County service areas	3,117,088
Community development	3,280,872
Grant programs	17,997,186
	<u>\$ 47,130,322</u>

Net position from business-type activities as of June 30, 2023 was restricted for future cemetery maintenance in the amount of \$5,164.

Restatements of Fund Balance / Net Position

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balance / net position. Restatements as of the beginning of the fiscal year were made to comply with Government Accounting Standards Statement No. 97, Subscription Based Information Technology Arrangements, to correct overstatements in capital assets, recognize depreciation on an improvement placed in service in the prior year, and to correctly accrue last year's excess ERAF revenue to the prior year.

	Government-Wide Statements	Governmental Funds		
	Governmental Activities	General Fund	Realignment	Other Governmental Funds
Fund balance / net position, June 30, 2022, as reported	<u>\$ 52,034,868</u>	<u>\$ 19,497,779</u>	<u>\$ 12,487,260</u>	<u>\$ 30,035,939 *</u>
Corrections:				
Restate fiscal year 2021-22 Excess ERAF revenue to the prior year	1,498,890	1,498,890		
Expense asset capitalized in error	(10,304)			
Record depreciation on Civic Center improvement placed in service last year	(555)			
Record SBITA implementation costs expensed in the prior year as prepaid expenses to comply with GASB 96.	140,525		100,025	40,500
Total adjustments	<u>1,628,556</u>	<u>1,498,890</u>	<u>100,025</u>	<u>40,500</u>
Fund balance / net position, July 1, 2022, as restated	<u>\$ 53,663,424</u>	<u>\$ 20,996,669</u>	<u>\$ 12,587,285</u>	<u>\$ 30,076,439</u>

* The balance includes the previously presented major funds for Mental Health Services Act and Public Health funds, which is now presented as nonmajor in the current year.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

Deficit Fund Equity

The following funds had deficit fund balances/net position at June 30, 2023, as follows:

Fund Type	Fund	Deficit	Management's Plan(s)
Special Revenue Funds	Behavioral Health	\$ 539,330	Most of the deficit results from delayed recognition of revenues collected after the measurement period of 90 days. This portion of the deficit will be eliminated in the following year when revenues are collected and recognized. The remainder of the defi
	Bioterrorism	\$ 225,976	The deficit results from delayed recognition of revenues collected after the measurement period of 90 days. This portion of the deficit will be eliminated in the following year when revenues are collected and recognized.
Enterprise Funds	Solid Waste	\$ 8,269,135	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. As of June 30, 2023, the balance of the deposit was \$6,598,552. 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

COUNTY OF MONONotes to the Basic Financial Statements
For the Year Ended June 30, 2023

million. In addition, CSACEIA, along with other commercial carriers, covers replacement cost on property up to \$600 million with a \$1,000 deductible per occurrence. CSACEIA is a public entity risk pool currently operating as a common risk management and insurance program. The County pays an annual premium to the Authority for excess insurance coverage. Should actual losses among participants be greater than anticipated, the County will be assessed its pro rata share of the deficiency. Conversely, if the actual losses are less than anticipated, the County will be refunded its pro rata share of the excess. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

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

All funds of the County participate in the program and make payments to the Self-Insurance internal service fund based on historical cost and actuarial estimates of the amounts needed to pay prior and current year claims and to allow accrual of estimated incurred but not reported claims. The total historical and actuarially determined claims liability as of June 30, 2023 is \$5,142,986.

Changes in the County's claims liability amount for the fiscal years ended June 30, 2023 and 2022, were as follows:

Fiscal Year Ended	Balance at Beginning of Fiscal Year	Current Year		Balance at End of Fiscal Year
		Claims and Changes in Estimates	Claims Payments	
2022	\$ 3,420,991	1,170,122	(804,833)	3,786,280
2023	3,786,280	3,406,109	(2,049,403)	5,142,986

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, 2023, the Williamson Act Lands Program tax abatements were approximately \$76,966.

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2023

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 Town's 81-unit Phase I development, The Sawyer. 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 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, and the proceeds were disbursed in June 2021.

On April 19, 2022, the County entered into a new loan and regulatory / subordination agreement 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. The proposed loan agreement amends and restates the pre-development loan agreement to add the remaining \$1,557,123, thereby reaching the full amount of the loan. The loan is for a 55-year deferred payment loan with a 3% interest rate. The remainder of the loan is to be disbursed at the permanent loan closing defined as when the permanent supportive housing units are delivered on site to the Parcel. As of March 2024, construction on the County's share of the units was underway but not completed, such that no units have been made available to MCBH-referred households and no additional loan proceeds have been disbursed. On June 30, 2022, the commitment to disburse funds remains. Pacific West Communities has stated that households may be able to move into the units as soon as April 2024.

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. 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.

Note 12: SUBSEQUENT EVENT

On July 11, 2023, the County issued a \$1,000,000 note receivable to the Bridgeport Public Utilities District. The purpose of the loan was to assist with cash flow resulting from the significant sewer system failures the District experienced as a result of a series of significant winter storms. The terms require full repayment of the loan within 60 days of final reimbursement from Federal Emergency Management Agency (FEMA) or the California Office of Emergency Services (CalOES), or interest begins to accrue at 3.0 percent per year. Absent reimbursement from federal and state agencies, the loan is due within five years from the effective date of payment, else interest begins accruing at the 3.0 percent annual rate. The loan was disbursed on July 20, 2023.

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REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2023

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, 2023 (June 30, 2022)	June 30, 2022 (June 30, 2021)	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)
Total Pension Liability					
Service cost	\$ 2,954,361	\$ 2,434,043	\$ 2,271,934	\$ 2,299,573	\$ 2,314,586
Interest on total pension liability	8,726,382	8,544,874	8,142,445	7,851,094	7,427,207
Changes of assumptions	3,846,427	-	-	-	(768,096)
Differences between expected and actual experience	(906,183)	678,951	590,748	1,754,367	847,661
Proportional differences between County and Court shares	(165,074)	919,144	(558,220)	122,177	181,603
Benefit payments, including refunds of employee contributions	(7,462,007)	(6,645,329)	(6,284,984)	(5,904,075)	(5,460,616)
Net change in total pension liability	6,993,906	5,931,683	4,161,923	6,123,136	4,542,345
Total pension liability, beginning	125,947,955	120,016,272	115,854,349	109,731,213	105,188,868
Total pension liability, ending	\$ 132,941,861	\$ 125,947,955	\$ 120,016,272	\$ 115,854,349	\$ 109,731,213
Plan Fiduciary Net Position					
Contributions - employer	\$ 4,832,646	\$ 4,396,891	\$ 3,993,425	\$ 3,542,029	\$ 3,148,673
Contributions - employee	1,255,717	1,128,859	1,048,971	952,830	929,945
Net investment income	(7,753,217)	19,296,901	4,067,284	5,166,622	6,249,581
Benefit payments, including refunds of employee contributions	(7,462,007)	(6,645,329)	(6,284,984)	(5,904,075)	(5,460,616)
Proportional differences between County and Court shares	(134,929)	644,862	(394,556)	86,957	126,782
Administrative expense	(64,041)	(84,757)	(114,883)	(55,794)	(332,501)
Net change in plan fiduciary net position	(9,325,831)	18,737,427	2,315,257	3,788,569	4,661,864
Plan fiduciary net position, beginning	102,939,612	84,202,185	81,886,928	78,098,359	73,436,495
Plan fiduciary net position, ending	\$ 93,613,781	\$ 102,939,612	\$ 84,202,185	\$ 81,886,928	\$ 78,098,359
Net pension liability, ending	\$ 39,328,080	\$ 23,008,343	\$ 35,814,087	\$ 33,967,421	\$ 31,632,854
Plan fiduciary net percentage as a percentage of the total pension liability	70.42%	81.73%	70.16%	70.68%	71.17%
Covered payroll	\$ 15,972,555	\$ 13,946,564	\$ 12,828,535	\$ 12,601,579	\$ 12,601,848
Net pension liability as a percentage of covered payroll	246.22%	164.97%	279.18%	269.55%	251.02%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation.
Additional years will be presented as they become available.

Miscellaneous Plan				Reporting Fiscal Year
June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	(Measurement Date)
<i>(June 30, 2017)</i>	<i>(June 30, 2016)</i>	<i>(June 30, 2015)</i>	<i>(June 30, 2014)</i>	
\$ 2,205,881	\$ 2,051,985	\$ 2,249,307	\$ 2,502,844	Total Pension Liability
7,115,841	7,049,937	6,751,199	6,656,474	Service cost
5,573,635	-	(1,548,943)	-	Interest on total pension liability
(2,310,234)	(546,942)	(1,521,848)	-	Changes of assumptions
(88,346)	(1,025,139)	(481,953)	-	Differences between expected and actual experience
(5,104,325)	(4,871,095)	(4,719,903)	(4,502,141)	Proportional differences between County and Court shares
7,392,452	2,658,746	727,859	4,657,177	Benefit payments, including refunds of employee contributions
97,796,416	95,137,670	94,409,811	89,752,634	Net change in total pension liability
<u>\$ 105,188,868</u>	<u>\$ 97,796,416</u>	<u>\$ 95,137,670</u>	<u>\$ 94,409,811</u>	Total pension liability, beginning
				Total pension liability, ending
\$ 2,775,636	\$ 2,484,077	\$ 2,408,009	\$ 2,568,003	Plan Fiduciary Net Position
886,827	853,869	904,733	1,305,551	Contributions - employer
7,484,204	356,637	1,518,061	10,459,289	Contributions - employee
(5,104,325)	(4,871,095)	(4,719,903)	(4,502,141)	Net investment income
(61,027)	(1,118,338)	-	-	Benefit payments, including refunds of employee contributions
(99,651)	(41,913)	(77,107)	-	Proportional differences between County and Court shares
5,881,664	(2,336,763)	33,793	9,830,702	Administrative expense
67,554,831	69,891,594	69,857,801	60,027,099	Net change in plan fiduciary net position
<u>\$ 73,436,495</u>	<u>\$ 67,554,831</u>	<u>\$ 69,891,594</u>	<u>\$ 69,857,801</u>	Plan fiduciary net position, beginning
<u>\$ 31,752,373</u>	<u>\$ 30,241,585</u>	<u>\$ 25,246,076</u>	<u>\$ 24,552,010</u>	Plan fiduciary net position, ending
				Net pension liability, ending
69.81%	69.08%	73.46%	73.99%	Plan fiduciary net percentage as a percentage of the total pension liability
\$ 11,475,219	\$ 11,631,908	\$ 12,381,959	\$ 12,796,381	Covered payroll
276.70%	259.99%	203.89%	191.87%	Net pension liability as a percentage of covered payroll

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2023

Reporting Fiscal Year (Measurement Date)	Miscellaneous Plans				
	June 30, 2023 (June 30, 2022)	June 30, 2022 (June 30, 2021)	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)
Actuarially determined contribution	\$ 4,802,213	\$ 4,363,475	\$ 3,993,425	\$ 3,606,166	\$ 3,149,367
Contributions in relation to the actuarially determined contributions	4,802,213	4,363,475	3,993,425	3,606,166	3,149,367
Contributions deficiency (excess)			\$ -	\$ -	\$ -
Covered payroll	\$ 15,972,555	\$ 13,946,564	\$ 12,828,535	\$ 12,601,579	\$ 12,601,848
Contributions as a percentage of covered payroll	30.07%	31.29%	31.13%	28.62%	24.99%

*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
Asset valuation method ¹	Investment gains or losses: fixed 20-year period on a level dollar with a 5-year ramp up at the beginning of the amortization period. Non-investment gains or losses: fixed 20-year period with no ramps.
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Payroll growth	2.75%
Investment rate of return	7.00% Net of pension plan investment and administrative expenses; includes inflation
Retirement age	The probabilities of retirement are based on the 2020 CalPERS Experience Study for the period from 2001 to 2019.
Mortality	The probabilities of mortality are based on the 2020 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by

Miscellaneous Plan				
<u>June 30, 2018</u> <i>(June 30, 2017)</i>	<u>June 30, 2017</u> <i>(June 30, 2016)</i>	<u>June 30, 2016</u> <i>(June 30, 2015)</i>	<u>June 30, 2015</u> <i>(June 30, 2014)</i>	Reporting Fiscal Year <i>(Measurement Date)</i>
\$ 2,779,024	\$ 1,941,710	\$ 2,408,009	\$ 2,568,003	Actuarially determined contribution
2,779,024	1,941,710	2,408,009	2,568,003	Contributions in relation to the actuarially determined contributions
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Contributions deficiency (excess)
\$ 11,475,219	\$ 12,381,959	\$ 12,381,959	\$ 12,796,381	Covered payroll
24.22%	15.68%	19.45%	20.07%	Contributions as a percentage of covered payroll

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2023

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

Reporting Fiscal Year Measurement Date	Safety Plans		Safety Plans		
	June 30, 2023 (June 30, 2022)	June 30, 2022 (June 30, 2021)	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)
Proportion of the net pension liability	0.36372%	0.44461%	0.36372%	0.34350%	0.34647%
Proportionate share of the net pension liability	\$ 28,124,696	\$ 15,603,403	\$ 24,232,458	\$ 22,103,589	\$ 20,381,105
Covered payroll	\$ 6,595,469	\$ 5,819,187	\$ 5,799,864	\$ 5,805,223	\$ 5,542,687
Proportionate share of the net pension liability as percentage of covered payroll	426.42%	268.14%	417.81%	380.75%	367.71%
Plan fiduciary net position as a percentage of the total pension liability	0.00%	81.97%	70.94%	72.55%	73.33%

*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*

Reporting Fiscal Year Measurement Date	Safety Plans		Safety Plans		
	June 30, 2022 (June 30, 2021)	June 30, 2022 (June 30, 2021)	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)
Actuarially determined contribution	\$ 3,361,340	\$ 2,997,092	\$ 2,753,859	\$ 2,487,001	\$ 2,114,581
Contributions related to the actuarially determined contribution	3,361,340	2,997,092	2,753,859	2,487,001	2,114,581
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 6,595,469	\$ 5,819,187	\$ 5,799,864	\$ 5,805,223	\$ 5,542,687
Contributions as a percentage of covered payroll	50.96%	51.50%	47.48%	42.84%	38.15%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation.
Additional years will be presented as they become available.

**Restated.

Safety Plans				Reporting Fiscal Year
June 30, 2018 (June 30, 2017)	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015**)	June 30, 2015 (June 30, 2014**)	Measurement Date
0.33626%	0.33674%	0.32974%	0.18612%	Proportion of the net pension liability
\$ 20,092,166	\$ 17,440,742	\$ 13,586,740	\$ 11,581,122	Proportionate share of the net pension liability
\$ 5,079,832	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340	Covered payroll
395.53%	367.85%	243.69%	194.01%	Proportionate share of the net pension liability as percentage of covered payroll
72.44%	73.60%	78.39%	81.26%	Plan fiduciary net position as a percentage of the total pension liability

Safety Plans				Reporting Fiscal Year
June 30, 2018 (June 30, 2017)	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015**)	June 30, 2015 (June 30, 2014**)	Measurement Date
\$ 1,741,323	\$ 1,562,910	\$ 1,414,648	\$ 1,451,026	Actuarially determined contribution
1,741,323	1,562,910	1,414,648	1,451,026	Contributions related to the actuarially determined contribution
\$ -	\$ -	\$ -	\$ -	Contribution deficiency (excess)
\$ 5,079,832	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340	County's covered payroll
34.28%	32.96%	25.37%	24.31%	Contributions as a percentage of covered payroll

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2023

Other Post-Employment Benefits (OPEB)

	2023	2022	2021
Total OPEB liability			
Service cost	\$ 405,113	\$ 393,314	\$ 405,343
Interest	1,762,964	1,757,383	1,827,285
Changes in benefit terms	-	-	-
Differences between expected and actual experience	2,265,524	-	(1,628,132)
Changes in assumptions	610,971	-	1,263,626
Benefit payments	(2,120,611)	(2,011,919)	(2,010,358)
Net change in total OPEB liability	<u>2,923,961</u>	<u>138,778</u>	<u>(142,236)</u>
Total OPEB liability - beginning	31,051,125	30,912,347	31,054,583
Total OPEB liability - ending (a)	<u><u>\$ 33,975,086</u></u>	<u><u>\$ 31,051,125</u></u>	<u><u>\$ 30,912,347</u></u>
Plan fiduciary net position			
Contributions - employer	\$ 2,120,611	\$ 2,011,919	\$ 2,010,358
Net investment income	1,669,170	1,314,893	654,806
Differences between expected and actual experience	(5,779,120)	4,793,329	-
Benefit payments	(2,120,611)	(2,011,919)	(2,010,358)
Net change in plan fiduciary net position	<u>(4,109,950)</u>	<u>6,108,222</u>	<u>654,806</u>
Plan fiduciary net position - beginning	28,778,790	22,670,568	22,015,762
Plan fiduciary net position - ending (b)	<u><u>\$ 24,668,840</u></u>	<u><u>\$ 28,778,790</u></u>	<u><u>\$ 22,670,568</u></u>
Net OPEB liability - ending (a) - (b)	<u><u>\$ 9,306,246</u></u>	<u><u>\$ 2,272,335</u></u>	<u><u>\$ 8,241,779</u></u>
liability	72.61%	92.68%	73.34%
Covered payroll	\$ 23,502,472	\$ 22,870,559	\$ 20,164,975
Net OPEB liability as a percentage of covered-employee payroll	39.60%	9.94%	40.87%

(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

For Fiscal Year Ended June 30,	2022	2022	2021
Actuarially determined contribution	\$ 1,006,798	\$ 1,097,905	\$ 1,177,006
Contributions in relation to the actuarially determined contribution	1,063,639	2,120,611	2,011,919
Contribution deficiency (excess)	(56,841)	(1,022,706)	(834,913)
Covered payroll	\$ 23,502,472	\$ 22,870,559	\$ 20,164,975
Contributions as a percentage of covered payroll	4.5%	9.3%	10.0%

(1) Fiscal year 2018 was the first year of implementation of GASB 75. Additional years will be presented as they become available.

2020	2019	2018(1)	
			Total OPEB liability
\$ 392,584	\$ 349,637	\$ 338,631	Service cost
1,814,641	2,117,566	2,085,442	Interest
-	(14,836)	-	Changes in benefit terms
-	(6,499,465)	-	Differences between expected and actual experience
-	2,222,210	-	Changes in assumptions
(2,008,149)	(1,702,041)	(2,108,215)	Benefit payments
199,076	(3,526,929)	315,858	Net change in total OPEB liability
30,855,507	34,382,436	34,066,578	Total OPEB liability - beginning
<u>\$ 31,054,583</u>	<u>\$ 30,855,507</u>	<u>\$ 34,382,436</u>	Total OPEB liability - ending (a)
			Plan fiduciary net position
\$ 3,008,149	\$ 2,702,041	\$ 3,108,215	Contributions - employer
1,225,517	1,310,117	1,853,936	Net investment income
-	-	-	Differences between expected and actual experience
(2,008,149)	(1,702,041)	(2,108,215)	Benefit payments
2,225,517	2,310,117	2,853,936	Net change in plan fiduciary net position
19,790,245	17,480,128	14,626,192	Plan fiduciary net position - beginning
<u>\$ 22,015,762</u>	<u>\$ 19,790,245</u>	<u>\$ 17,480,128</u>	Plan fiduciary net position - ending (b)
\$ 9,038,821	\$ 11,065,262	\$ 16,902,308	Net OPEB liability - ending (a) - (b)
70.89%	64.14%	50.84%	liability
\$ 20,672,220	\$ 19,639,908	\$ 18,365,669	Covered payroll
43.72%	56.34%	92.03%	Net OPEB liability as a percentage of covered-employee payroll

2020	2019	2018(1)	
\$ 1,241,911	\$ 1,380,860	\$ 2,064,918	Actuarially determined contribution
2,010,358	3,008,149	2,702,041	Contributions in relation to the actuarially determined contribution
(768,447)	(1,627,289)	(637,123)	Contribution deficiency (excess)
\$ 20,672,220	\$ 19,639,908	\$ 18,365,669	Covered payroll
9.7%	15.3%	14.7%	Contributions as a percentage of covered payroll

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2023

Notes to OPEB Schedules

Valuation date	June 30, 2022
Measurement date	June 30, 2022
Fiscal year end	June 30, 2023
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Enty age normal
Amortization method	Level dollar basis; closed 30 years
Amortization period	15 years remaining
Asset valuation method	Market value of assets
Inflation	2.50%
Healthcare cost trend rates	6.8% in 2024 to 3.9% in 2076
Salary increases	3.00%
Investment rate of return	5.8%, net of OPEB plan investment expense, including inflation
Mortality	CalPERS 2021 Experience Study
Mortality improvement	MW Scale 2022 generational

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COUNTY OF MONO

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 31,640,625	\$ 31,640,625	\$ 33,132,534	\$ 1,491,909
Licenses and permits	369,200	369,200	432,273	63,073
Fines, forfeitures and penalties	761,150	761,150	494,962	(266,188)
Use of money and property	400,502	400,502	491,790	91,288
Intergovernmental	5,187,307	5,279,745	5,339,050	59,305
Charges for services	5,859,661	5,904,274	5,742,145	(162,129)
Other revenues	32,180	56,504	63,121	6,617
Transfers in	1,095,616	1,150,779	954,576	(196,203)
Total Revenues	45,346,241	45,562,779	46,650,451	1,087,672
Expenditures				
General government:				
Board of Supervisors	692,454	692,455	656,020	36,435
Administrative Officer	2,429,105	2,549,605	2,326,231	223,374
Finance	2,255,999	2,280,322	2,222,018	58,304
General Fund Operating Transfers	2,936,000	11,633,755	7,432,584	4,201,171
Assessor	1,317,896	1,186,716	1,134,847	51,869
County Counsel	1,281,667	1,236,667	1,186,334	50,333
Election Division	362,564	356,976	342,008	14,968
Information Technology	1,980,220	1,980,220	1,924,482	55,738
IT - Radio	394,284	394,284	365,303	28,981
Public Works	1,056,277	956,452	911,960	44,492
County Facilities	3,135,837	3,188,235	3,058,860	129,375
Economic Development	625,204	625,204	552,506	72,698
Total general government	18,467,507	27,080,891	22,113,153	4,967,738
Public protection:				
County MOE	728,880	728,880	619,137	109,743
Public Defender	1,021,868	1,021,868	939,937	81,931
Grand Jury	14,000	14,000	10,304	3,696
District Attorney - Prosecution	2,071,621	2,092,066	2,071,690	20,376
Public Administrator	3,975	3,975	1,175	2,800
Sheriff	7,651,968	7,651,968	7,532,871	119,097
Boating Law Enforcement	240,915	240,915	120,881	120,034
Search and Rescue	39,332	39,332	38,440	892
Court Security	767,757	767,757	594,452	173,305
Jail	3,549,743	3,549,744	3,307,671	242,073
Emergency Services	127,719	127,719	191,551	(63,832)
Adult Probation Services	1,740,118	1,870,582	1,783,896	86,686
Juvenile Probation Services	11,000	15,000	13,162	1,838
Agricultural Commissioner	253,214	238,214	222,563	15,651
County Clerk / Recorder	552,914	558,503	555,724	2,779
Animal Services	639,685	639,685	590,941	48,744
Planning & Transportation	1,178,949	1,311,380	1,171,960	139,420

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Public protection: (continued)				
Housing Development	15,000	15,000	1,839	13,161
Code Enforcement	279,841	287,408	280,767	6,641
Planning Commission	17,798	13,798	12,982	816
Building Inspector	576,150	571,149	516,222	54,927
Total public protection	<u>21,482,447</u>	<u>21,758,943</u>	<u>20,578,165</u>	<u>1,180,778</u>
Health and sanitation:				
Paramedic Program	4,578,462	4,747,461	4,725,936	21,525
Total health and sanitation	<u>4,578,462</u>	<u>4,747,461</u>	<u>4,725,936</u>	<u>21,525</u>
Public assistance:				
Veterans' Services Officer	50,000	65,000	62,364	2,636
Victim/Witness	251,668	285,341	300,895	(15,554)
Farm Advisor	52,497	52,497	49,198	3,299
Total public assistance	<u>354,165</u>	<u>402,838</u>	<u>412,457</u>	<u>(9,619)</u>
Contingency	463,660	(1,640)	-	(1,640)
Total Expenditures	<u>45,346,241</u>	<u>53,988,493</u>	<u>47,829,711</u>	<u>6,158,782</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (8,425,714)</u>	(1,179,260)	<u>\$ 7,246,454</u>
Fund Balances - Beginning of Year			<u>12,013,698</u>	
Fund Balances - End of Year			<u>\$ 10,834,438</u>	
Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures				
Sources/inflows of resources				
Actual amounts available for appropriation from the budgetary comparison schedule				\$ 46,650,451
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				609,896
A87 cost reimbursement is a budgetary resource but is not current-year revenue for financial reporting purposes				(2,261,376)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				(954,576)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 44,044,395</u>

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<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				\$ 47,829,711
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				1,189,949
Capital outlay arising from SBITA are expenditures for financial reporting purposes but is not budgeted as a charge to appropriations for budgetary purposes				249,008
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				(2,261,376)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				<u>(7,602,105)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund				<u>\$ 39,405,187</u>

COUNTY OF MONO

Budgetary Comparison Schedule

Road Fund

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and permits	\$ 8,000	\$ 8,000	\$ 6,336	\$ (1,664)
Fines, forfeitures and penalties	45,000	45,000	44,156	(844)
Use of money and property	8,000	8,000	100,332	92,332
Intergovernmental	9,197,684	7,097,684	8,563,252	1,465,568
Charges for services	526,350	526,350	456,907	(69,443)
Other financing sources	85,000	85,000	71,155	(13,845)
Transfers in	522,033	522,033	522,033	-
Total Revenues	<u>10,392,067</u>	<u>8,292,067</u>	<u>9,764,171</u>	<u>1,472,104</u>
Expenditures				
Public ways and facilities	11,364,028	8,170,028	7,198,028	972,000
Transfers out	165,000	165,000	151,155	13,845
Total Expenditures	<u>11,529,028</u>	<u>8,335,028</u>	<u>7,349,183</u>	<u>985,845</u>
Net Change in Fund Balances	<u>\$ (1,136,961)</u>	<u>\$ (42,961)</u>	2,414,988	<u>\$ 2,457,949</u>
Fund Balances - Beginning of Year			<u>3,178,108</u>	
Fund Balances - End of Year			<u>\$ 5,593,096</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				\$ 9,764,171
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				(71,155)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 9,170,983</u>

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

Road Fund

For the Year Ended June 30, 2023

Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures (continued)

Uses/outflows of resources:

Actual charges to appropriations from the budgetary comparison schedule above \$ 7,349,183

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes

(151,155)

Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund

\$ 7,198,028

COUNTY OF MONO

Budgetary Comparison Schedule

Realignment

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 33,016	\$ 33,016	\$ 338,567	\$ 305,551
Intergovernmental	4,025,470	4,025,470	4,709,204	683,734
Total Revenues	<u>4,058,486</u>	<u>4,058,486</u>	<u>5,047,771</u>	<u>989,285</u>
Expenditures				
Public protection	1,107,816	1,107,816	958,565	149,251
Health and sanitation	-	-	103,163	(103,163)
Transfers out	3,511,659	3,653,133	1,631,857	2,021,276
Total Expenditures	<u>4,619,475</u>	<u>4,760,949</u>	<u>2,693,585</u>	<u>2,067,364</u>
Net Change in Fund Balances	<u>\$ (560,989)</u>	<u>\$ (702,463)</u>	2,354,186	<u>\$ 3,056,649</u>
Fund Balances - Beginning of Year, Restated			<u>12,587,285</u>	
Fund Balances - End of Year			<u>\$ 14,941,471</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				\$ 2,693,585
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				<u>(1,631,857)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund				<u>\$ 1,061,728</u>

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2023

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year. A tentative budget approved no later than June 30, of each year establishes the legal authority for county spending in the following fiscal year until a final budget is adopted on or before October 2nd. Prior to adoption of the final budget, a public hearing is held to receive comments prior to adoption.

From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein as proposed expenditures become appropriations to the various County departments. However, the legal level of control is the fund level. The Board of Supervisors may amend the budget by a four-fifths majority vote during the fiscal year. Department heads may, upon approval of the Finance Director, make transfers from one object or purpose to another within the same budget unit. All other budget amendments must be approved by the Board. It is this final revised budget that is presented in the required supplementary information section of this financial report. Appropriations lapse at year end.

Budgets are adopted for the General Fund, most special revenue funds, capital project funds and the debt service fund. Accounting principles applied for purposes of developing data on a budgetary basis are materially the same as those used to present financial statements in conformity with GAAP, except that transfers are regarded as inflows of resources for budgetary purposes and not revenues for GAAP financial statement presentation purposes and transfers out are considered outflows of resources for budgetary purposes but not expenditures for GAAP financial statement presentation purposes. Federal payment in lieu of taxes (PILT) revenue is reported in the year received for GAAP financial statement presentation purposes but reported in the following year for budgetary purposes.

COMBINING AND INDIVIDUAL FUND STATEMENTS

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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, 2023

	Special Revenue				
	Public Health	Behavioral Health	Mental Health Services Act	Social Services	Community Development Grants
ASSETS					
Cash and investments	\$ 236,032	\$ -	\$ 6,438,618	\$ 4,163,571	\$ 142,632
Accounts receivable	1,811	68	-	85,720	-
Due from other governments	1,366,770	350,368	103,100	59,541	181,822
Due from other funds	240,239	-	-	-	-
Prepaid expenses	6,847	4,290	2,455	-	-
Loans receivable	-	-	-	-	643,363
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>643,363</u>
 Total Assets	 <u>\$ 1,851,699</u>	 <u>\$ 354,726</u>	 <u>\$ 6,544,173</u>	 <u>\$ 4,308,832</u>	 <u>\$ 967,817</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 143,187	\$ 87,831	\$ 262,048	\$ 148,978	\$ 8,085
Accrued salaries and benefits	45,340	21,354	22,118	56,309	-
Due to other funds	-	683,186	-	-	-
Advances from other funds	-	-	-	-	-
Unearned revenues	-	-	22,289	-	-
Total Liabilities	<u>188,527</u>	<u>792,371</u>	<u>306,455</u>	<u>205,287</u>	<u>8,085</u>
Deferred inflows of Resources					
Unavailable revenues	905,372	101,685	-	3,559	37,018
Fund Balance					
Nonspendable	6,847	4,290	2,455	-	-
Restricted	750,953	-	6,235,263	4,099,986	922,714
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(543,620)	-	-	-
Total Fund Balances	<u>757,800</u>	<u>(539,330)</u>	<u>6,237,718</u>	<u>4,099,986</u>	<u>922,714</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,851,699</u>	<u>\$ 354,726</u>	<u>\$ 6,544,173</u>	<u>\$ 4,308,832</u>	<u>\$ 967,817</u>

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2023

	Special Revenue				
	Revolving Loan Fund	Disaster Assistance Fund	Geothermal	Eastern Sierra Sustainable Recreation	Bio Terrorism
ASSETS					
Cash and investments	\$ 300,020	\$ 433,176	\$ 104,750	\$ 604,880	\$ -
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	604	322,297
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 300,020	\$ 433,176	\$ 104,750	\$ 605,484	\$ 322,297
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ 41,573	\$ -	\$ 3,996	\$ 84,662
Accrued salaries and benefits	-	33,400	-	3,500	1,960
Due to other funds	-	-	-	-	302,568
Advances from other funds	99,013	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	99,013	74,973	-	7,496	389,190
Deferred inflows of Resources					
Unavailable revenues	-	-	-	-	159,083
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted	-	358,203	104,750	597,988	-
Committed	201,007	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(225,976)
Total Fund Balances	201,007	358,203	104,750	597,988	(225,976)
Total Liabilities, Deferred Inflows and Fund Balances	\$ 300,020	\$ 433,176	\$ 104,750	\$ 605,484	\$ 322,297

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2023

	Special Revenue				
	Fish and Game	Tobacco	Emergency Medical Services	Mitigation Fee	County Service Areas
ASSETS					
Cash and investments	\$ 78,100	\$ 28,560	\$ 723,425	\$ 135,041	\$ 3,119,837
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 78,100	\$ 28,560	\$ 723,425	\$ 135,041	\$ 3,119,837
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 10,548	\$ 6,216	\$ -	\$ -	\$ 2,437
Accrued salaries and benefits	-	1,868	-	-	312
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	10,548	8,084	-	-	2,749
Deferred inflows of Resources					
Unavailable revenues	-	-	-	-	-
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted	67,552	20,476	723,425	135,041	3,117,088
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	67,552	20,476	723,425	135,041	3,117,088
Total Liabilities, Deferred Inflows and Fund Balances	\$ 78,100	\$ 28,560	\$ 723,425	\$ 135,041	\$ 3,119,837

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2023

	Special Revenue			Total Special Revenue
	Development Impact	Opioid Settlement	Various Restricted Grants	
ASSETS				
Cash and investments	\$ 237,831	\$ 53,749	\$ 2,376,971	\$ 19,177,193
Accounts receivable	-	94,679	20,534	202,812
Due from other governments	-	-	487,582	2,872,084
Due from other funds	-	-	-	240,239
Prepaid expenses	-	-	-	13,592
Loans receivable	-	-	-	643,363
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 237,831</u>	<u>\$ 148,428</u>	<u>\$ 2,885,087</u>	<u>\$ 23,149,283</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 132,772	\$ 932,333
Accrued salaries and benefits	-	-	994	187,155
Due to other funds	-	-	-	985,754
Advances from other funds	-	-	-	99,013
Unearned revenues	-	41,597	-	63,886
Total Liabilities	<u>-</u>	<u>41,597</u>	<u>133,766</u>	<u>2,268,141</u>
Deferred inflows of Resources				
Unavailable revenues	<u>-</u>	<u>90,326</u>	<u>113,386</u>	<u>1,410,429</u>
Fund Balance				
Nonspendable	-	-	-	13,592
Restricted	237,831	16,505	2,637,935	20,025,710
Committed	-	-	-	201,007
Assigned	-	-	-	-
Unassigned	-	-	-	(769,596)
Total Fund Balances	<u>237,831</u>	<u>16,505</u>	<u>2,637,935</u>	<u>19,470,713</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 237,831</u>	<u>\$ 148,428</u>	<u>\$ 2,885,087</u>	<u>\$ 23,149,283</u>

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2023

	Capital Projects				Total Capital Projects
	Miscellaneous Capital Improvements	Criminal Justice Facility	Mono County Civic Center	Project Assistance Fund	
ASSETS					
Cash and investments	\$ 142,580	\$ 8,426,253	\$ -	\$ 5,672,643	\$ 14,241,476
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 142,580</u>	<u>\$ 8,426,253</u>	<u>\$ -</u>	<u>\$ 5,672,643</u>	<u>\$ 14,241,476</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 18,400	\$ 304,573	\$ -	\$ -	\$ 322,973
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
	<u>18,400</u>	<u>304,573</u>	<u>-</u>	<u>-</u>	<u>322,973</u>
Deferred inflows of Resources					
Unavailable revenues	-	-	-	-	-
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted	-	4,024,165	-	-	4,024,165
Committed	-	4,097,515	-	-	4,097,515
Assigned	124,180	-	-	5,672,643	5,796,823
Unassigned	-	-	-	-	-
	<u>124,180</u>	<u>8,121,680</u>	<u>-</u>	<u>5,672,643</u>	<u>13,918,503</u>
Total Fund Balances					
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 142,580</u>	<u>\$ 8,426,253</u>	<u>\$ -</u>	<u>\$ 5,672,643</u>	<u>\$ 14,241,476</u>

continued

COUNTY OF MONO

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2023

	<u>Debt Service</u>	
	<u>Debt Service</u>	
	<u>Fund</u>	<u>Total</u>
ASSETS		
Cash and investments	\$ 1,351,520	\$ 34,770,189
Accounts receivable	-	202,812
Due from other governments	-	2,872,084
Due from other funds	-	240,239
Prepaid expenses	-	13,592
Loans receivable	-	643,363
	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,351,520</u>	<u>\$ 38,742,279</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ -	\$ 1,255,306
Accrued salaries and benefits	-	187,155
Due to other funds	-	985,754
Advances from other funds	-	99,013
Unearned revenues	-	63,886
Total Liabilities	<u> </u>	<u>2,591,114</u>
Deferred inflows of Resources		
Unavailable revenues	-	1,410,429
Fund Balance		
Nonspendable	-	13,592
Restricted	-	24,049,875
Committed	-	4,298,522
Assigned	1,351,520	7,148,343
Unassigned	-	(769,596)
Total Fund Balances	<u>1,351,520</u>	<u>34,740,736</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,351,520</u>	<u>\$ 38,742,279</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue				
	Public Health	Behavioral Health	Mental Health Services Act	Social Services	Community Development Grants
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	269,970	-	-	-	-
Fines, forfeitures and penalties	595	8,114	-	-	-
Use of money and property	12,893	(10,222)	175,341	94,944	2,648
Intergovernmental	4,127,125	2,244,658	1,384,824	4,674,806	617,963
Charges for services	306,047	97,669	-	250,134	-
Miscellaneous	171,530	2,521	274,513	53,859	-
Total Revenues	<u>4,888,160</u>	<u>2,342,740</u>	<u>1,834,678</u>	<u>5,073,743</u>	<u>620,611</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and sanitation	4,388,976	2,499,800	3,608,346	-	-
Public assistance	-	-	-	5,865,468	303,944
Recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>4,388,976</u>	<u>2,499,800</u>	<u>3,608,346</u>	<u>5,865,468</u>	<u>303,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>499,184</u>	<u>(157,060)</u>	<u>(1,773,668)</u>	<u>(791,725)</u>	<u>316,667</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of debt	-	-	-	-	-
Proceeds from issuance of lease	-	-	-	-	-
Proceeds from SBITA	-	-	673,693	-	-
Transfers in	74,148	32,149	29,837	1,117,317	-
Transfers out	(280,963)	(87,703)	(182,011)	(317,321)	-
Total Other Financing Sources (Uses)	<u>(206,815)</u>	<u>(55,554)</u>	<u>521,519</u>	<u>799,996</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	292,369	(212,614)	(1,252,149)	8,271	316,667
Fund Balances, Beginning of Year, Restated	465,431	(326,716)	7,489,867	4,091,715	606,047
FUND BALANCES, END OF THE YEAR	<u>\$ 757,800</u>	<u>\$ (539,330)</u>	<u>\$ 6,237,718</u>	<u>\$ 4,099,986</u>	<u>\$ 922,714</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, 2023

	Special Revenue				
	Revolving Loan Fund	Disaster Assistance Fund	Geothermal	Eastern Sierra Sustainable Recreation	Bio Terrorism
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-
Use of money and property	-	12,737	-	13,776	(4,910)
Intergovernmental	-	45,710	-	-	348,352
Charges for services	-	-	-	-	-
Miscellaneous	-	26,320	33,766	276,700	-
Total Revenues	-	84,767	33,766	290,476	343,442
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	238,830	53,851	-	19,395
Health and sanitation	-	-	-	-	278,754
Public assistance	-	-	-	-	-
Recreation	-	-	-	165,087	-
Debt service:					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	238,830	53,851	165,087	298,149
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(154,063)	(20,085)	125,389	45,293
OTHER FINANCING SOURCES (USES)					
Proceeds from Issuance of Debt	-	-	-	-	-
Proceeds from Issuance of lease	-	-	-	-	-
Proceeds from SBITA	-	-	-	-	-
Transfers in	-	-	-	-	50,497
Transfers out	-	-	-	-	(38,264)
Total Other Financing Sources (Uses)	-	-	-	-	12,233
NET CHANGE IN FUND BALANCES	-	(154,063)	(20,085)	125,389	57,526
Fund Balances, Beginning of Year, Restated	201,007	512,266	124,835	472,599	(283,502)
FUND BALANCES, END OF THE YEAR	<u>\$ 201,007</u>	<u>\$ 358,203</u>	<u>\$ 104,750</u>	<u>\$ 597,988</u>	<u>\$ (225,976)</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, 2023

	Special Revenue				County Service Area
	Fish and Game	Tobacco	Emergency Medical Services	Mitigation Fee	
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 304,917
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	16,386	-	76,629	-	-
Use of money and property	1,936	1,283	16,215	3,263	79,411
Intergovernmental	-	300,000	-	-	-
Charges for services	-	-	-	-	160,240
Miscellaneous	-	-	-	-	16,492
Total Revenues	<u>18,322</u>	<u>301,283</u>	<u>92,844</u>	<u>3,263</u>	<u>561,060</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	409,753
Public protection	54,462	-	-	-	-
Health and sanitation	-	260,249	-	-	-
Public assistance	-	-	-	-	-
Recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>54,462</u>	<u>260,249</u>	<u>-</u>	<u>-</u>	<u>409,753</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(36,140)</u>	<u>41,034</u>	<u>92,844</u>	<u>3,263</u>	<u>151,307</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Issuance of Debt	-	-	-	-	-
Proceeds from Issuance of lease	-	-	-	-	-
Proceeds from SBITA	-	-	-	-	-
Transfers in	-	10,930	-	-	-
Transfers out	-	(37,930)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(27,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(36,140)</u>	<u>14,034</u>	<u>92,844</u>	<u>3,263</u>	<u>151,307</u>
Fund Balances, Beginning of Year, Restated	103,692	6,442	630,581	131,778	2,965,781
FUND BALANCES, END OF THE YEAR	<u>\$ 67,552</u>	<u>\$ 20,476</u>	<u>\$ 723,425</u>	<u>\$ 135,041</u>	<u>\$ 3,117,088</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, 2023

	Special Revenue			Total Special Revenue
	Development Impact	Opioid Settlement	Various Restricted Grants	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 304,917
Licenses and permits	-	-	15,962	285,932
Fines, forfeitures and penalties	-	-	12,361	114,085
Use of money and property	5,747	716	50,608	456,386
Intergovernmental	-	-	1,523,161	15,266,599
Charges for services	-	-	3,926	818,016
Miscellaneous	-	15,789	57,718	929,208
Total Revenues	<u>5,747</u>	<u>16,505</u>	<u>1,663,736</u>	<u>18,175,143</u>
EXPENDITURES				
Current:				
General government	-	-	-	409,753
Public protection	-	-	1,076,763	1,443,301
Health and sanitation	-	-	-	11,036,125
Public assistance	-	-	93,342	6,262,754
Recreation	-	-	-	165,087
Debt service:				
Principal	-	-	-	-
Interest and issuance cost	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,170,105</u>	<u>19,317,020</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,747</u>	<u>16,505</u>	<u>493,631</u>	<u>(1,141,877)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Issuance of Debt	-	-	-	-
Proceeds from Issuance of lease	-	-	-	-
Proceeds from SBITA	-	-	167,545	841,238
Transfers in	-	-	-	1,314,878
Transfers out	-	-	(122,125)	(1,066,317)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>45,420</u>	<u>1,089,799</u>
NET CHANGE IN FUND BALANCES	5,747	16,505	539,051	(52,078)
Fund Balances, Beginning of Year, Restated	232,084	-	2,098,884	19,522,791
FUND BALANCES, END OF THE YEAR	<u>\$ 237,831</u>	<u>\$ 16,505</u>	<u>\$ 2,637,935</u>	<u>\$ 19,470,713</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, 2023

	Capital Projects				Total Capital Projects
	Miscellaneous Capital Improvements	Criminal Justice Facility	Mono County Civic Center	Project Assistance Fund	
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-
Use of money and property	2,175	161,552	-	118,904	282,631
Intergovernmental	-	-	-	2,794,327	2,794,327
Charges for services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	2,175	161,552	-	2,913,231	3,076,958
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	483,750	483,750
Health and sanitation	-	-	-	-	-
Public assistance	-	-	-	-	-
Recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	26,029	1,291,932	-	-	1,317,961
Total Expenditures	26,029	1,291,932	-	483,750	1,801,711
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,854)	(1,130,380)	-	2,429,481	1,275,247
OTHER FINANCING SOURCES (USES)					
Proceeds from Issuance of Debt	-	-	-	-	-
Proceeds from Issuance of lease	-	-	-	-	-
Proceeds from SBITA	-	-	-	-	-
Transfers in	-	2,491,643	28,436	2,730,362	5,250,441
Transfers out	-	-	-	(2,203,912)	(2,203,912)
Total Other Financing Sources (Uses)	-	2,491,643	28,436	526,450	3,046,529
NET CHANGE IN FUND BALANCES	(23,854)	1,361,263	28,436	2,955,931	4,321,776
Fund Balances, Beginning of Year, Restated	148,034	6,760,417	(28,436)	2,716,712	9,596,727
FUND BALANCES, END OF THE YEAR	\$ 124,180	\$ 8,121,680	\$ -	\$ 5,672,643	\$ 13,918,503

continued

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Debt Services	
	Debt Service Fund	Total
REVENUES		
Taxes	\$ -	\$ 304,917
Licenses and permits	-	285,932
Fines, forfeitures and penalties	-	114,085
Use of money and property	224,275	963,292
Intergovernmental	-	18,060,926
Charges for services	-	818,016
Miscellaneous	-	929,208
Total Revenues	<u>224,275</u>	<u>21,476,376</u>
EXPENDITURES		
Current:		
General government	-	409,753
Public protection	-	1,927,051
Health and sanitation	-	11,036,125
Public assistance	-	6,262,754
Recreation	-	165,087
Debt service:		
Principal	806,200	806,200
Interest and issuance cost	1,088,224	1,088,224
Capital outlay	-	1,317,961
Total Expenditures	<u>1,894,424</u>	<u>23,013,155</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,670,149)</u>	<u>(1,536,779)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Issuance of Debt	-	-
Proceeds from Issuance of lease	-	-
Proceeds from SBITA	-	841,238
Transfers in	2,064,748	8,630,067
Transfers out	-	(3,270,229)
Total Other Financing Sources (Uses)	<u>2,064,748</u>	<u>6,201,076</u>
NET CHANGE IN FUND BALANCES	394,599	4,664,297
Fund Balances, Beginning of Year, Restated	956,921	30,076,439
FUND BALANCES, END OF THE YEAR	<u>\$ 1,351,520</u>	<u>\$ 34,740,736</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, 2023

	<u>Airports</u>	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
ASSETS				
Current Assets				
Pooled cash and investments	\$ -	\$ 157,905	\$ 75,412	\$ 233,317
Accounts receivable	5	-	-	5
Due from other governments	40,000	-	-	40,000
Inventory	2,112	-	-	2,112
Total Current Assets	<u>42,117</u>	<u>157,905</u>	<u>75,412</u>	<u>275,434</u>
Noncurrent Assets:				
Capital assets:				
Non-depreciable	275,623	-	-	275,623
Depreciable, net	3,543,127	-	-	3,543,127
Total Noncurrent Assets	<u>3,818,750</u>	<u>-</u>	<u>-</u>	<u>3,818,750</u>
Total Assets	<u>3,860,867</u>	<u>157,905</u>	<u>75,412</u>	<u>4,094,184</u>
LIABILITIES				
Current Liabilities				
Accounts payable	329	2,421	-	2,750
Due to other funds	15,544	-	-	15,544
Total Liabilities	<u>15,873</u>	<u>2,421</u>	<u>-</u>	<u>18,294</u>
NET POSITION				
Net investment in capital assets	3,818,750	-	-	3,818,750
Restricted	-	-	5,164	5,164
Unrestricted	26,244	155,484	70,248	251,976
Total Net Position	<u>\$ 3,844,994</u>	<u>\$ 155,484</u>	<u>\$ 75,412</u>	<u>\$ 4,075,890</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended June 30, 2023

	Airports	Campgrounds	Cemeteries	Total
OPERATING REVENUES				
Charges for services	\$ 201	\$ 40,196	\$ 11,550	\$ 51,947
Total Operating Revenues	201	40,196	11,550	51,947
OPERATING EXPENSES				
Services and supplies	68,193	30,412	1,830	100,435
Depreciation	319,993	-	-	319,993
Total Operating Expenses	388,186	30,412	1,830	420,428
Operating Income (Loss)	(387,985)	9,784	9,720	(368,481)
NON-OPERATING REVENUES (EXPENSES)				
Interest income (expenses)	2,042	3,786	1,740	7,568
Intergovernmental revenues	40,000	-	-	40,000
Total Non-Operating Revenues	42,042	3,786	1,740	47,568
Income (Loss) Before Transfers	(345,943)	13,570	11,460	(320,913)
Transfers In	32,603	-	-	32,603
CHANGE IN NET POSITION	(313,340)	13,570	11,460	(288,310)
Net Position, Beginning of Year	4,158,334	141,914	63,952	4,364,200
NET POSITION, END OF YEAR	<u>\$ 3,844,994</u>	<u>\$ 155,484</u>	<u>\$ 75,412</u>	<u>\$ 4,075,890</u>

COUNTY OF MONO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended June 30, 2023

	Airports	Campgrounds	Cemeteries	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 306	\$ 42,922	\$ 11,550	\$ 54,778
Cash paid to suppliers for goods and services	(68,400)	(36,936)	(1,830)	(107,166)
	<u>(68,094)</u>	<u>5,986</u>	<u>9,720</u>	<u>(52,388)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Amounts received from other funds for noncapital purposes	48,147	-	-	48,147
Net Cash Provided (Used) by Noncapital Financing Activities	<u>48,147</u>	<u>-</u>	<u>-</u>	<u>48,147</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received (paid)	2,042	3,786	1,740	7,568
Net Cash Used in Capital and Related Financing Activities	<u>2,042</u>	<u>3,786</u>	<u>1,740</u>	<u>7,568</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(17,905)	9,772	11,460	3,327
Cash and Cash Equivalents, Beginning of Year	<u>17,905</u>	<u>148,133</u>	<u>63,952</u>	<u>229,990</u>
Cash and Cash Equivalents, End of Year	<u>\$ -</u>	<u>\$ 157,905</u>	<u>\$ 75,412</u>	<u>\$ 233,317</u>
Reconciliation of Operating Income (Loss)				
to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ (387,985)	\$ 9,784	\$ 9,720	\$ (368,481)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	319,993	-	-	319,993
Changes in assets and liabilities:				
Receivables	105	2,726	-	2,831
Payables	(207)	(6,524)	-	(6,731)
Net Cash Provided (Used) by Operating Activities	<u>\$ (68,094)</u>	<u>\$ 5,986</u>	<u>\$ 9,720</u>	<u>\$ (52,388)</u>

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INTERNAL SERVICE FUNDS

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

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COUNTY OF MONO

Combining Statement of Net Position

Internal Service Funds

June 30, 2023

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
ASSETS					
Current Assets					
Pooled cash and investments	\$ 110,685	\$ 1,943,960	\$ 1,074,833	\$ 178,612	\$ 3,308,090
Deposits with others	-	-	6,598,552	-	6,598,552
Accounts receivable	-	17,518	863	71,985	90,366
Due from other governments	-	-	-	-	-
Prepaid expenses	-	-	-	5,109	5,109
Inventory	-	79,659	-	-	79,659
Total Current Assets	<u>110,685</u>	<u>2,041,137</u>	<u>7,674,248</u>	<u>255,706</u>	<u>10,081,776</u>
Noncurrent Assets					
Capital assets:					
Nondepreciable	-	1,390,640	-	-	1,390,640
Depreciable, net	55,212	5,149,543	-	207,049	5,411,804
Right-to-use assets, net of amortization	-	209,604	-	-	209,604
Total Assets	<u>165,897</u>	<u>8,790,924</u>	<u>7,674,248</u>	<u>462,755</u>	<u>17,093,824</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pensions	-	197,599	-	-	197,599
LIABILITIES					
Current Liabilities					
Accounts payable	14,269	517,275	9,765	13,967	555,276
Salaries and benefits payable	-	5,582	2,585	-	8,167
Due from other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Claims Liability	-	-	5,142,986	-	5,142,986
Current portion - leases	-	-	-	-	-
Total Current Liabilities	<u>14,269</u>	<u>522,857</u>	<u>5,155,336</u>	<u>13,967</u>	<u>5,706,429</u>
Long-term Liabilities					
Net pension liability	-	611,131	-	-	611,131
Leases	-	187,335	-	-	187,335
Total Liabilities	<u>14,269</u>	<u>1,321,323</u>	<u>5,155,336</u>	<u>13,967</u>	<u>6,504,895</u>
DEFERRED INFLOWS					
Deferred amounts related to pensions	-	9,539	-	-	9,539
NET POSITION					
Net investment in capital assets					
Unrestricted	151,628	7,657,661	2,518,912	448,788	10,776,989
Total Net Position	<u>\$ 151,628</u>	<u>\$ 7,657,661</u>	<u>\$ 2,518,912</u>	<u>\$ 448,788</u>	<u>\$ 10,776,989</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2023

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
OPERATING REVENUES					
Charges for services	113,804	2,268,846	3,114,361	794,577	6,291,588
Total Operating Revenues	113,804	2,268,846	3,114,361	794,577	6,291,588
OPERATING EXPENSES					
Salaries and benefits	-	544,998	163,860	-	708,858
Services and supplies	86,447	868,323	4,183,711	635,833	5,774,314
Depreciation	11,821	1,228,341	-	52,692	1,292,854
Total Operating Expenses	98,268	2,641,662	4,347,571	688,525	7,776,026
Operating Income (Loss)	15,536	(372,816)	(1,233,210)	106,052	(1,484,438)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	2,289	24,656	24,676	1,880	53,501
Intergovernmental revenues	-	-	-	-	-
Sale of capital assets	-	17,376	-	-	17,376
Miscellaneous	-	-	33,807	-	33,807
Interest expense	-	(3,916)	-	-	(3,916)
Total Non-Operating Revenues	2,289	38,116	58,483	1,880	100,768
Income (Loss) Before Transfers	17,825	(334,700)	(1,174,727)	107,932	(1,383,670)
Transfers in	-	2,355,067	-	161,000	2,516,067
CHANGE IN NET POSITION	17,825	2,020,367	(1,174,727)	268,932	1,132,397
Net Position, Beginning of Year	133,803	5,637,294	3,693,639	179,856	9,644,592
NET POSITION, END OF YEAR	<u>\$ 151,628</u>	<u>\$ 7,657,661</u>	<u>\$ 2,518,912</u>	<u>\$ 448,788</u>	<u>\$ 10,776,989</u>

COUNTY OF MONO

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2023

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from interfund services provided	\$ 113,804	\$ 2,251,328	\$ 3,121,616	\$ 747,656	\$ 6,234,404
Cash paid to employees for services	-	(420,870)	(167,515)	-	(588,385)
Cash paid to suppliers for goods and services	(83,115)	(779,309)	(2,954,238)	(655,767)	(4,472,429)
Net Cash Provided (Used) by Operating Activities	30,689	1,051,149	(137)	91,889	1,173,590
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Amounts due to other funds for noncapital purposes	-	-	-	(38,364)	(38,364)
Other revenues	-	-	33,807	-	33,807
Net Cash Provided (Used) by Noncapital Financing	-	-	33,807	(38,364)	(4,557)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers used to finance capital acquisition	-	2,355,067	-	161,000	2,516,067
Loss on abandonment of construction in process	-	19,166	-	-	19,166
Payments related to the acquisition of capital assets	(25,332)	(3,245,032)	-	(37,793)	(3,308,157)
Principal paid on lease obligation	-	(34,003)	-	-	(34,003)
Interest paid on lease obligation	-	(3,916)	-	-	(3,916)
Proceeds from sale of capital assets	-	17,376	-	-	17,376
Net Cash Provided (Used) by Capital and Related Financing Activities	(25,332)	(891,342)	-	123,207	(793,467)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received (paid)	2,289	24,655	24,676	1,880	53,500
Net Cash Provided by Investing Activities	2,289	24,655	24,676	1,880	53,500
Net Increase (Decrease) in Cash and Cash Equivalents	7,646	184,462	58,346	178,612	429,066
Cash and Cash Equivalents, Beginning of Year	103,039	1,759,498	1,016,487	-	2,879,024
Cash and Cash Equivalents, End of Year	\$ 110,685	\$ 1,943,960	\$ 1,074,833	\$ 178,612	\$ 3,308,090

continued

COUNTY OF MONO

Combining Statement of Cash Flows (continued)

Internal Service Funds

For the Year Ended June 30, 2023

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ 15,536	\$ (372,816)	\$ (1,233,210)	\$ 106,052	\$ (1,484,438)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	11,821	1,228,341	-	52,692	1,292,854
Changes in assets and liabilities:					
Receivables	-	(17,518)	7,615	(46,921)	(56,824)
Prepaid expenses	-	-	-	(5,109)	(5,109)
Inventory	-	(49,804)	-	-	(49,804)
Deposits with others	-	-	(136,976)	-	(136,976)
Deferred outflows	-	(138,868)	-	-	(138,868)
Accounts payable	3,332	138,818	9,743	(14,825)	137,068
Accrued salaries and benefits	-	(10,843)	(3,655)	-	(14,498)
Unearned revenues	-	-	(360)	-	(360)
Claims liability	-	-	1,356,706	-	1,356,706
Net Pension liability	-	366,815	-	-	366,815
Deferred inflows	-	(92,976)	-	-	(92,976)
Net Cash Provided (Used) by Operating Activities	\$ 30,689	\$ 1,051,149	\$ (137)	\$ 91,889	\$ 1,173,590

STATISTICAL SECTION (UNAUDITED)

COUNTY OF MONO

Net Position by Component

Last Ten Fiscal Years

	<u>2013-14</u>	<u>2014-15⁽¹⁾</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18⁽²⁾</u>
Governmental Activities:					
Net investment in capital assets	\$ 35,400,923	\$ 37,457,469	\$ 37,058,137	\$ 35,036,545	\$ 35,091,522
Restricted for:					
Legally segregated taxes, grants and fees	4,474,027	-	1,990,604	7,520,625	8,985,578
Community development	326,371	329,080	5,709,262	628,863	1,149,824
General County programs	3,142,688	2,631,317	762,013	-	-
Road projects	41,059	4,909,685	1,536,591	1,011,875	1,642,730
Health and social services	3,139,171	6,068,522	7,164,607	9,016,846	10,904,340
County service areas	1,541,228	2,229,499	2,243,991	2,219,210	1,914,676
Capital projects	0	0	-	-	-
Unrestricted (deficit)	5,677,786	(31,622,253)	(27,330,558)	(19,765,256)	(40,825,597)
Total net position, governmental activities	<u>53,743,253</u>	<u>22,003,319</u>	<u>29,134,647</u>	<u>35,668,708</u>	<u>18,863,073</u>
Business-type Activities:					
Net investment in capital assets	6,925,302	6,627,342	6,349,553	6,591,060	6,319,041
Restricted for:					
Endowments		30,222	30,222	4,648	4,648
Unrestricted (deficit)	(7,040,601)	(6,699,390)	(5,672,792)	(5,087,120)	(4,261,199)
Total net position, business-type activities	<u>(115,299)</u>	<u>(41,826)</u>	<u>706,983</u>	<u>1,508,588</u>	<u>2,062,490</u>
Primary Government:					
Net investment in capital assets	42,326,225	44,084,811	43,407,690	41,627,605	41,410,563
Restricted for:					
Legally segregated taxes, grants and fees	4,474,027	-	1,990,604	7,520,625	8,985,578
Community development	326,371	329,080	5,709,262	628,863	1,149,824
General County programs	3,142,688	2,631,317	762,013	-	-
Road projects	41,059	4,909,685	1,536,591	1,011,875	1,642,730
Health and social services	3,139,171	6,068,522	7,164,607	9,016,846	10,904,340
County service areas	1,541,228	2,229,499	2,243,991	2,219,210	1,914,676
Capital projects	-	-	-	-	-
Endowments	-	30,222	30,222	4,648	4,648
Unrestricted (deficit)	(1,362,815)	(38,321,643)	(33,003,350)	(24,852,376)	(45,086,796)
Total net position	<u>\$ 53,627,954</u>	<u>\$ 21,961,493</u>	<u>\$ 29,841,630</u>	<u>\$ 37,177,296</u>	<u>\$ 20,925,563</u>

Note:

(1) During the fiscal year ended June 30, 2015, the County implemented GASB Statement No. 68, *Accounting for Pensions*.

(2) During the fiscal year ended June 30, 2018, the County implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

(3) During the fiscal year ended June 30, 2023, the County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23³</u>	
\$ 34,011,735	\$ 36,446,614	\$ 38,886,628	\$ 39,523,837	\$ 43,366,073	Governmental Activities:
					Net investment in capital assets
					Restricted for:
10,288,065	12,083,387	13,970,671	14,735,761	17,997,186	Legally segregated taxes, grants and fees
687,271	2,919,118	5,162,624	3,365,570	3,280,872	Community development
-	-	-	-	-	General County programs
2,194,089	1,925,531	1,744,900	3,248,426	5,694,704	Road projects
11,236,455	11,774,270	13,716,171	14,266,243	13,016,307	Health and social services
2,205,092	2,291,933	2,660,738	2,965,781	3,117,088	County service areas
257,060	-	23,568	5,626,802	4,024,165	Capital projects
(39,923,345)	(42,038,989)	(39,204,605)	(31,697,552)	(21,957,338)	Unrestricted (deficit)
<u>20,956,422</u>	<u>25,401,864</u>	<u>36,960,695</u>	<u>52,034,868</u>	<u>68,539,057</u>	Total net position, governmental activities
					Business-type Activities:
6,024,655	5,755,367	5,397,103	5,006,362	4,633,072	Net investment in capital assets
					Restricted for:
4,648	4,648	4,648	4,648	5,039	Endowments
(3,592,643)	(7,153,534)	(8,209,331)	(7,901,612)	(8,831,356)	Unrestricted (deficit)
<u>2,436,660</u>	<u>(1,393,519)</u>	<u>(2,807,580)</u>	<u>(2,890,602)</u>	<u>(4,193,245)</u>	Total net position, business-type activities
					Primary Government:
40,036,390	42,201,981	44,283,731	44,530,199	47,999,145	Net investment in capital assets
					Restricted for:
10,288,065	12,083,387	13,970,671	14,735,761	17,997,186	Legally segregated taxes, grants and fees
687,271	2,919,118	5,162,624	3,365,570	3,280,872	Community development
-	-	-	-	-	General County programs
2,194,089	1,925,531	1,744,900	3,248,426	5,694,704	Road projects
11,236,455	11,774,270	13,716,171	14,266,243	13,016,307	Health and social services
2,205,092	2,291,933	2,660,738	2,965,781	3,117,088	County service areas
257,060	-	23,568	5,626,802	4,024,165	Capital projects
4,648	4,648	4,648	4,648	5,039	Endowments
(43,515,988)	(49,192,523)	(47,413,936)	(39,599,164)	(30,788,694)	Unrestricted (deficit)
<u>\$ 23,393,082</u>	<u>\$ 24,008,345</u>	<u>\$ 34,153,115</u>	<u>\$ 49,144,266</u>	<u>\$ 64,345,812</u>	Total net position

COUNTY OF MONO
Changes in Net Position
Last Ten Fiscal Years

	2012-13	2013-14	2014-15⁽¹⁾	2015-16	2016-17	2017-18⁽²⁾
Expenses:						
Governmental activities:						
General government	\$ 6,883,498	12,262,308	9,495,667	8,527,686	10,149,677	12,018,816
Public protection	19,721,152	16,064,917	15,022,593	17,026,030	18,037,087	18,607,098
Public ways and facilities	8,026,282	6,637,301	9,115,279	7,655,712	6,465,642	6,067,474
Health and sanitation	9,742,625	9,004,355	8,638,229	8,564,376	8,568,557	9,663,773
Public assistance	3,970,541	3,970,208	4,280,862	4,407,906	4,628,204	5,234,293
Education	37,758	35,567	39,164	39,784	41,847	25,566
Recreation and culture	160,349	144,042	110,690	104,588	104,422	103,700
Interest on long-term debt	171,063	160,559	138,475	112,476	182,838	57,046
Total expenses, governmental activities	<u>48,713,268</u>	<u>48,279,257</u>	<u>46,840,959</u>	<u>46,438,558</u>	<u>48,178,274</u>	<u>51,777,766</u>
Business-type activities:						
Solid waste	2,860,020	2,280,854	2,018,282	1,778,162	2,490,582	2,308,561
Airport	250,328	93,883	509,576	426,882	326,819	359,609
Campgrounds	24,830	28,763	45,894	22,590	32,240	35,237
Cemeteries	75,816	11,879	3,017	15,703	14,828	15,899
Total expenses, business-type activities	<u>3,210,994</u>	<u>2,415,379</u>	<u>2,576,769</u>	<u>2,243,337</u>	<u>2,864,469</u>	<u>2,719,306</u>
Total expenses, primary government	<u>51,924,262</u>	<u>50,694,636</u>	<u>49,417,728</u>	<u>48,681,895</u>	<u>51,042,743</u>	<u>54,497,072</u>
Program Revenues:						
Governmental activities:						
Charges for services						
General government	2,674,542	3,480,214	2,173,109	2,604,571	2,902,867	3,486,850
Public protection	449,899	438,653	2,055,966	1,715,559	1,470,947	1,636,585
Public ways and facilities	1,004,117	1,530,122	726,653	524,684	495,210	558,351
Health and sanitation	1,901,792	1,741,771	2,026,843	2,015,266	1,822,308	2,020,388
Public assistance	109,015	37,522	124,264	139,078	125,178	339,294
Education	-	-	-	-	-	-
Recreation and culture	-	50	-	-	-	-
Operating grants and contributions	21,557,737	22,395,925	27,527,859	21,422,359	20,243,272	21,850,588
Capital grants and contributions	174,680	-	157,241	4,054,304	598,587	647,828
Total program revenues, governmental activities	<u>27,871,782</u>	<u>29,624,257</u>	<u>34,791,935</u>	<u>32,475,821</u>	<u>27,658,369</u>	<u>30,539,884</u>
Business-type activities:						
Charges for services						
Solid waste	2,646,536	2,529,103	2,917,822	2,837,439	3,014,267	3,079,007
Airport	11,635	14,319	11,489	9,021	8,525	7,954
Campgrounds	33,587	30,948	33,118	39,376	39,197	42,339
Cemeteries	456	1,368	-	70	2,862	5,456
Operating grants and contributions	2,269,348	45,215	30,000	40,000	62,799	40,000
Capital grants and contributions	-	265,412	30,011	22,884	464,976	28,411
Total program revenues, business-type activities	<u>4,961,562</u>	<u>2,886,365</u>	<u>3,022,440</u>	<u>2,948,790</u>	<u>3,592,626</u>	<u>3,203,167</u>
Total program revenues, primary government	<u>32,833,344</u>	<u>32,510,622</u>	<u>37,814,375</u>	<u>35,424,611</u>	<u>31,250,995</u>	<u>33,743,051</u>

COUNTY OF MONO

2018-19	2019-20	2020-21	2021-22	2022-23 ^o	
					Expenses:
					Governmental activities:
12,256,336	12,620,362	11,875,659	12,092,103	14,762,791	General government
19,584,630	22,075,151	21,697,951	20,288,006	22,373,147	Public protection
6,012,093	4,581,122	4,929,184	5,288,478	5,905,105	Public ways and facilities
10,541,045	11,402,916	12,461,818	12,856,366	14,813,805	Health and sanitation
5,562,735	6,221,445	5,731,948	6,187,790	6,666,932	Public assistance
29,635	38,008	44,925	47,777	49,198	Education
97,588	148,197	318,987	325,846	313,657	Recreation and culture
820,757	891,482	880,331	876,109	1,113,896	Interest on long-term debt
54,904,819	57,978,683	57,940,803	57,962,475	65,998,531	Total expenses, governmental activities
					Business-type activities:
2,465,938	5,136,771	4,283,271	2,835,010	3,866,159	Solid waste
357,755	354,966	394,704	339,667	388,186	Airport
32,336	25,543	33,564	35,618	30,412	Campgrounds
14,397	22,206	3,137	6,262	1,830	Cemeteries
2,870,426	5,539,486	4,714,676	3,216,557	4,286,587	Total expenses, business-type activities
57,775,245	63,518,169	62,655,479	61,179,032	70,285,118	Total expenses, primary government
					Program Revenues:
					Governmental activities:
					Charges for services
					General government
3,334,693	3,513,065	4,152,752	3,680,325	4,252,827	Public protection
1,339,966	1,582,210	1,876,027	1,793,604	1,841,202	Public ways and facilities
169,770	224,886	861,016	995,931	578,554	Health and sanitation
2,083,547	1,736,166	1,785,116	1,697,464	2,197,909	Public assistance
135,248	170,962	446,551	243,503	513,508	Education
-	-	-	-	-	Recreation and culture
-	-	-	-	-	Operating grants and contributions
23,325,492	24,848,563	30,810,308	32,364,132	33,266,666	Capital grants and contributions
-	1,329,921	67,166	1,397,379	2,450,000	Total program revenues, governmental activities
30,388,716	33,405,773	39,998,936	42,172,338	45,100,666	
					Business-type activities:
					Charges for services
					Solid waste
3,049,516	3,039,023	3,060,858	2,960,812	2,644,848	Airport
11,532	5,365	4,755	154	2,484	Campgrounds
39,476	41,056	56,051	48,510	40,196	Cemeteries
5,600	15,900	6,400	11,050	11,550	Operating grants and contributions
50,000	40,000	40,000	20,000	54,138	Capital grants and contributions
-	-	-	-	-	Total program revenues, business-type activities
3,156,124	3,141,344	3,168,064	3,040,526	2,753,216	
33,544,840	36,547,117	43,167,000	45,212,864	47,853,882	Total program revenues, primary government

continued

Changes in Net Position (continued)
Last Ten Fiscal Years

	2012-13	2013-14	2014-15 ⁽¹⁾	2015-16	2016-17	2017-18 ⁽²⁾
Net (Expense)/Program Revenues:						
Governmental activities	(20,841,486)	(18,655,000)	(12,049,024)	(13,962,737)	(20,519,905)	(21,237,882)
Business-type activities	1,750,568	470,986	445,671	705,453	728,157	483,861
Total net expenses, primary government	<u>(19,090,918)</u>	<u>(18,184,014)</u>	<u>(11,603,353)</u>	<u>(13,257,284)</u>	<u>(19,791,748)</u>	<u>(20,754,021)</u>
General Revenues and Other Changes in Net Position						
Governmental activities:						
Property taxes	18,598,557	17,635,489	18,653,314	19,992,544	20,369,909	21,328,513
Sales and use taxes	518,192	646,921	511,011	643,086	585,375	597,335
Transient occupancy taxes	2,413,673	2,548,394	2,751,260	3,058,934	3,349,252	3,548,347
Other taxes	349,414	419,443	-	-	-	-
Unrestricted investment earnings	316,780	228,882	199,428	190,778	300,085	563,358
Miscellaneous	62,478	24,783	113,063	-	-	-
Transfers	(94,225)	(9,500)	(2,000)	-	(13,980)	25,087
Total governmental activities	<u>22,164,869</u>	<u>21,494,412</u>	<u>22,226,076</u>	<u>23,885,342</u>	<u>24,590,641</u>	<u>26,062,640</u>
Business-type activities:						
Property	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-
Transient occupancy	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unrestricted investment earnings	28,732	33,744	36,993	43,356	59,468	95,128
Miscellaneous	47,871	47,997	52,021	-	-	-
Transfers	94,225	9,500	2,000	-	13,980	(25,087)
Total business-type activities	<u>170,828</u>	<u>91,241</u>	<u>91,014</u>	<u>43,356</u>	<u>73,448</u>	<u>70,041</u>
Total primary government	<u>22,335,697</u>	<u>21,585,653</u>	<u>22,317,090</u>	<u>23,928,698</u>	<u>24,664,089</u>	<u>26,132,681</u>
Changes in Net Position						
Governmental activities	1,323,383	2,839,412	10,177,052	9,922,605	4,070,736	4,824,758
Business-type activities	1,921,396	562,227	536,685	748,809	801,605	553,902
Total primary government	<u>\$ 3,244,779</u>	<u>\$ 3,401,639</u>	<u>\$ 10,713,737</u>	<u>\$ 10,671,414</u>	<u>\$ 4,872,341</u>	<u>\$ 5,378,660</u>

Note:

- (1) During the fiscal year ended June 30, 2015, the County implemented GASB Statement No. 68, *Accounting for Pensions*.
(2) During the fiscal year ended June 30, 2018, the County implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.
(3) During the fiscal year ended June 30, 2023, the County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23^v</u>	
					Net (Expense)/Program Revenues:
(24,516,103)	(24,572,910)	(17,941,867)	(15,790,137)	(20,897,865)	Governmental activities
285,698	(2,398,142)	(1,546,612)	(176,031)	(1,533,371)	Business-type activities
<u>(24,230,405)</u>	<u>(26,971,052)</u>	<u>(19,488,479)</u>	<u>(15,966,168)</u>	<u>(22,431,236)</u>	Total net expenses, primary government
					General Revenues and Other Changes in Net Position
					Governmental activities:
21,244,687	23,792,574	24,916,498	26,782,286	28,881,321	Property taxes
690,854	650,259	819,440	871,842	921,125	Sales and use taxes
3,523,543	3,123,154	3,758,613	3,945,540	3,965,316	Transient occupancy taxes
1,409	28,850	70,169	55,395	44,021	Other taxes
1,094,325	1,273,549	754,061	838,257	1,994,319	Unrestricted investment earnings
-	-	-	-	-	Miscellaneous
54,634	32,512	(37,000)	-	(32,603)	Transfers
<u>26,609,452</u>	<u>28,900,898</u>	<u>30,281,781</u>	<u>32,493,320</u>	<u>35,773,499</u>	Total governmental activities
					Business-type activities:
-	-	-	-	-	Property
-	-	-	-	-	Sales and use
-	-	-	-	-	Transient occupancy
-	-	-	-	-	Other
143,106	166,527	95,551	93,009	198,125	Unrestricted investment earnings
-	-	-	-	-	Miscellaneous
(54,634)	(32,512)	37,000	-	32,603	Transfers
<u>88,472</u>	<u>134,015</u>	<u>132,551</u>	<u>93,009</u>	<u>230,728</u>	Total business-type activities
<u>26,697,924</u>	<u>29,034,913</u>	<u>30,414,332</u>	<u>32,586,329</u>	<u>36,004,227</u>	Total primary government
					Changes in Net Position
2,093,349	4,327,988	12,339,914	16,703,183	14,875,634	Governmental activities
374,170	(2,264,127)	(1,414,061)	(83,022)	(1,302,643)	Business-type activities
<u>\$ 2,467,519</u>	<u>\$ 2,063,861</u>	<u>\$ 10,925,853</u>	<u>\$ 16,620,161</u>	<u>\$ 13,572,991</u>	Total primary government

COUNTY OF MONO

Fund Balances of Governmental Funds

Last Ten Fiscal Years

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund						
Nonspendable	\$ 1,524,349	\$ 21,219	\$ 73,469	\$ 913,349	\$ 1,412,340	\$ 1,521,271
Restricted	3,010,167	3,010,167	5,795,284	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	4,707,990	7,530,512	2,803,552
Unassigned	6,399,062	4,839,922	5,868,809	4,015,851	4,543,108	8,783,159
Subtotal general fund	<u>10,933,578</u>	<u>7,871,308</u>	<u>11,737,562</u>	<u>9,637,190</u>	<u>13,485,960</u>	<u>13,107,982</u>
All Other Governmental Funds						
Nonspendable	350,568	384,494	369,935	383,442	1,373,252	1,277,214
Restricted	4,289,781	5,359,643	6,957,633	17,033,022	19,395,685	23,309,748
Committed	-	-	-	540,656	360,239	200,987
Assigned	768,963	500,066	282,551	359,706	685,482	751,708
Unassigned	(940,941)	(146,032)	(1,192,330)	(96,003)	(299,228)	(412,309)
Subtotal all other governmental funds	<u>4,468,371</u>	<u>6,098,171</u>	<u>6,417,789</u>	<u>18,220,823</u>	<u>21,515,430</u>	<u>25,127,348</u>
Total governmental fund balance	<u><u>15,401,949</u></u>	<u><u>13,969,479</u></u>	<u><u>18,155,351</u></u>	<u><u>27,858,013</u></u>	<u><u>35,001,390</u></u>	<u><u>38,235,330</u></u>

2018-19	2019-20	2020-21	2021-22	2022-23	
					General Fund
\$ 1,328,789	\$ 336,463	\$ 172,235	\$ 182,047	\$ 593,094	Nonspendable
2,948	1,287,923	1,290,215	1,293,245	897,829	Restricted
-	-	-	-	-	Committed
4,519,842	4,086,411	2,320,750	1,074,697	2,750,353	Assigned
6,816,309	7,620,328	11,698,949	16,947,790	15,131,125	Unassigned
<u>12,667,888</u>	<u>13,331,125</u>	<u>15,482,149</u>	<u>19,497,779</u>	<u>19,372,401</u>	Subtotal general fund
					All Other Governmental Funds
1,314,851	289,687	230,042	273,188	246,709	Nonspendable
42,687,019	28,868,389	34,853,864	40,914,324	44,351,325	Restricted
569,889	201,007	201,007	1,334,622	4,298,522	Committed
664,637	1,000,045	1,006,336	3,821,667	7,148,343	Assigned
(305,077)	(402,114)	(402,643)	(642,494)	(769,596)	Unassigned
<u>44,931,319</u>	<u>29,957,014</u>	<u>35,888,606</u>	<u>45,701,307</u>	<u>55,275,303</u>	Subtotal all other governmental funds
<u>57,599,207</u>	<u>43,288,139</u>	<u>51,370,755</u>	<u>65,199,086</u>	<u>74,647,704</u>	Total governmental fund balance

COUNTY OF MONO

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues						
Taxes	\$ 21,879,836	\$ 21,250,247	\$ 21,915,585	\$ 23,694,564	\$ 24,304,536	\$ 25,474,195
Licenses and permits	601,613	661,900	659,532	660,820	608,659	658,000
Fines, forfeitures and penalties	909,574	836,386	836,368	907,136	958,741	1,275,822
Use of money and property	309,255	144,979	165,637	224,169	354,810	588,642
Intergovernmental	20,370,593	23,222,490	25,421,960	27,441,774	20,553,809	22,210,916
Charges for services	3,909,227	5,725,148	5,841,674	4,234,113	4,009,240	4,737,441
Other revenues	541,570	239,548	1,093,503	1,087,375	768,820	570,362
Total revenues	<u>48,521,668</u>	<u>52,080,698</u>	<u>55,934,259</u>	<u>58,249,951</u>	<u>51,558,615</u>	<u>55,515,378</u>
Expenditures						
Current:						
General government	6,525,916	12,191,726	10,310,419	9,241,315	10,633,979	11,519,055
Public protection	19,632,037	16,231,006	15,458,350	17,237,927	17,473,535	19,205,112
Public ways and facilities	8,220,412	7,084,870	11,144,707	7,102,319	4,117,296	4,780,243
Health and snittion	9,795,300	9,043,613	8,839,953	8,999,912	8,634,747	9,586,446
Public assistance	4,006,049	3,993,744	4,348,726	4,581,365	4,791,676	5,171,201
Education	37,758	35,567	39,164	39,784	41,847	25,566
Recreation and culture	13,930	25,316	-	-	-	-
Debt service:						
Principal	502,100	548,000	596,300	647,700	798,573	887,853
Interest and other related costs	172,795	162,451	139,494	115,754	88,791	57,570
Capital outlay	346,890	240,793	805,922	378,428	286,063	1,024,792
Total expenditures	<u>49,253,187</u>	<u>49,557,086</u>	<u>51,683,035</u>	<u>48,344,504</u>	<u>46,866,507</u>	<u>52,257,838</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(731,519)</u>	<u>2,523,612</u>	<u>4,251,224</u>	<u>9,905,447</u>	<u>4,692,108</u>	<u>3,257,540</u>
Other Financing Sources (Uses)						
Proceeds from issuance of debt	-	-	-	-	-	245,750
Proceeds from issuance of leases	-	-	-	-	-	-
Proceeds from SBITA	-	-	-	-	-	-
Proceeds from sale of capitl ssets	11,590	926	30,400	-	1,924	13,775
Transfers in	3,310,511	3,439,235	4,671,053	4,416,172	5,153,444	6,364,081
Transfers out	(3,486,467)	(7,396,243)	(4,673,053)	(4,640,719)	(5,167,424)	(6,893,908)
Total other financing sources (uses)	<u>(164,366)</u>	<u>(3,956,082)</u>	<u>28,400</u>	<u>(224,547)</u>	<u>(12,056)</u>	<u>(270,302)</u>
Net change in fund balances	<u>(895,885)</u>	<u>(1,432,470)</u>	<u>4,279,624</u>	<u>9,680,900</u>	<u>4,680,052</u>	<u>2,987,238</u>
Debt service as a percentage of noncapital expenditures	1.38%	1.44%	1.45%	1.59%	1.91%	1.85%

2018-19	2019-20	2020-21	2021-22	2022-23	
					Revenues
\$ 25,460,493	\$ 27,594,837	\$ 29,564,720	\$ 31,692,961	\$ 33,820,623	Taxes
652,175	651,088	660,632	703,329	727,551	Licenses and permits
917,840	808,019	1,100,035	878,880	653,203	Fines, forfeitures and penalties
1,102,571	1,268,948	768,033	849,659	1,936,571	Use of money and property
23,930,755	25,806,849	30,570,202	32,641,105	36,672,432	Intergovernmental
4,640,465	4,754,494	5,292,678	5,221,978	4,933,779	Charges for services
470,720	382,328	850,514	571,027	995,366	Other revenues
<u>57,175,019</u>	<u>61,266,563</u>	<u>68,806,814</u>	<u>72,558,939</u>	<u>79,739,525</u>	Total revenues
					Expenditures
					Current:
12,172,003	12,004,967	11,317,349	12,368,511	13,985,296	General government
19,734,926	20,922,079	21,410,534	21,027,310	23,578,785	Public protection
5,288,869	7,307,108	5,997,786	5,998,395	7,198,028	Public ways and facilities
10,645,147	11,023,061	12,560,064	13,875,540	15,863,306	Health and snittion
5,590,564	6,145,959	5,750,137	6,813,343	6,626,013	Public assistance
29,635	38,008	44,925	47,777	49,198	Education
-	-	170,437	200,417	165,087	Recreation
					Debt service:
227,630	286,897	468,800	532,361	806,200	Principal
624,430	969,174	958,054	955,679	1,088,224	Interest and other related costs
5,458,689	16,237,543	728,173	1,239,252	1,317,961	Capital outlay
<u>59,771,893</u>	<u>74,934,796</u>	<u>59,406,259</u>	<u>63,058,585</u>	<u>70,678,098</u>	Total expenditures
					Excess (deficiency) of revenues over (under) expenditures
<u>(2,596,874)</u>	<u>(13,668,233)</u>	<u>9,400,555</u>	<u>9,500,354</u>	<u>9,061,427</u>	
					Other Financing Sources (Uses)
19,940,000	-	-	6,592,000	-	Proceeds from issuance of debt
-	-	-	100,951	-	Proceeds from issuance of leases
-	-	-	-	1,090,246	Proceeds from SBITA
-	232,799	30,762	27,670	206,200	Proceeds from sale of capitl ssets
3,839,411	5,233,111	6,585,467	4,951,207	10,106,676	Transfers in
<u>(4,084,777)</u>	<u>(6,226,199)</u>	<u>(7,153,084)</u>	<u>(5,696,840)</u>	<u>(12,655,346)</u>	Transfers out
<u>19,694,634</u>	<u>(760,289)</u>	<u>(536,855)</u>	<u>5,974,988</u>	<u>(1,252,224)</u>	Total other financing sources (uses)
<u>17,097,760</u>	<u>(14,428,522)</u>	<u>8,863,700</u>	<u>15,475,342</u>	<u>7,809,203</u>	Net change in fund balances
1.57%	2.14%	2.43%	2.41%	2.73%	Debt service as a percentage of noncapital expenditures

COUNTY OF MONO

Assessed Value of Taxable Property (In Thousands of Dollars)

2014 - 2023

Fiscal Year Ended June 30	Secured Roll(1)	Unsecured Roll(2)	Exemptions(3)	Net Assessed Valuations	% Change
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	3.85%
2022	6,841,397	442,127	65,646	7,217,878	5.49%
2023	7,505,352	473,475	64,002	7,914,825	9.66%

(1) Secured property is generally the real property, which is defined as land, mineral, timber, and improvements such as buildings, structures, crops, trees, and vines. Also included in 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
2014-2023**

Fiscal Year	Secured & Unsecured Tax Levy	Current Taxes Collected	Percent of Levy	Delinquent Collections	Total Collections	Percent of Levy Collected
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	19,696,280	98.45%
2021-22	20,983,618	20,837,202	99.30%	168,163	21,005,365	100.10%
2022-23	22,912,783	22,715,826	99.14%	191,223	22,907,049	99.97%

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) 2014 - 2023

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
2014	\$ 54,989	\$ 53,288	96.91	\$ 1,699	\$ 54,987	99.99
2015	56,118	54,051	96.32	2,062	56,113	99.99
2016	57,736	55,635	96.36	2,098	57,733	99.99
2017	58,487	56,905	97.30	1,578	58,483	99.99
2018	60,059	59,698	99.40	330	60,028	99.95
2019	61,663	61,175	99.21	414	61,589	99.88
2020	66,705	66,128	99.13	451	66,579	99.81
2021	69,041	68,567	99.31	310	68,877	99.76
2022	73,205	72,516	99.06	465	72,981	99.69
2023	80,362	79,673	99.14	263	79,936	99.47

(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 4, 2024.

Source: Mono County Property Tax System.

COUNTY OF MONO**Property Tax Value Allocation Collection****AB-8 VALUES****2014 - 2023**

Fiscal Year	Real Property		Personal		Total	
	Inc. HOPTR	% Chg	Property	% Chg		% Chg
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	6,220,535,544	4.59%	466,628,832	9.68%	6,687,164,376	4.93%
2021-22	6,606,695,664	6.21%	423,507,441	-9.24%	7,030,203,105	5.13%
2022-23	7,243,153,470	9.63%	456,609,568	7.82%	7,699,763,038	9.52%

Source: Mono County AB8 Calculations.

COUNTY OF MONO

**Property Tax Collections
2014 - 2023**

Fiscal Year	General Fund		Secured and Unsecured			Total
	County General Fund		Town of Mammoth	School Districts and Augmentation Fund		
	Secured	Unsecured		Special Districts		
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
2021-22	20,187,637	1,281,496	3,116,014 **	29,566,074 **	16,641,620 **	70,792,842
2022-23	22,079,228	1,364,087	3,481,271 **	30,889,013 **	18,406,192 **	76,219,792

* 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
2014 - 2023**

<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>
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%
2021-22	29.85%	4.43%	42.05%	23.67%	100.00%
2022-23	29.76%	4.52%	41.82%	23.90%	100.00%

Source: Mono County AB8 Calculations.

COUNTY OF MONO**Ten Largest Taxpayers for Fiscal Year Ended June 30, 2023**

<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	\$ 417,027,530	1	5.38%
Southern California Edison	Utility	165,295,028	2	2.09%
Ormat Nevada, Inc.	Utility	90,623,998	3	1.27%
Mammoth Main Lodge Redevelopment, LLC	Developer	58,272,354	4	0.77%
IW Mammoth Holdings	Developer	42,678,529	5	0.72%
JPK Mammoth Village Owner	Commercial Facilities	30,343,279	6	0.43%
WH SN Mammoth, LLC	Developer	30,901,210	7	0.43%
Mammoth Pacific, LP	Utility	30,573,222	8	0.37%
Ormat et al	Utility	26,189,228	9	0.34%
Limelight Mammoth, LLC	Commercial Facilities	15,884,161	10	0.23%
Total		<u><u>\$ 907,788,539</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 2022-23		PERCENTAGE
Tax Codes	<u>TAX AREAS: 051-000 THRU 051-013/ 051-019 THRU 051-034</u>	
	PROP 13 (1% Limit)	1.000000
	ESUSD BOND Current	0.051755
	ESUSD BOND Redemption	0.008245
	TOTAL	1.060000
	<u>TAX AREAS: 051-014 THRU 051-018</u>	
	PROP 13 (1% Limit)	1.000000
	ESUSD BOND Current	0.051755
	ESUSD BOND Redemption	0.008245
	TOTAL	1.060000
	<u>TAX AREAS: 010-000, 010-002, 010-003, 010-004, 010-006, 010-008, 010-011, 010-012</u>	
	PROP 13 (1% Limit)	1.000000
	Mammoth-Kern SFID	0.018548
	Mammoth Unified Bond '98, '00 & '01	0.058808
	Mammoth Unified Bond '98, '00 & '01 Redemption	0.000000
	Mammoth Unified Bond 2018 Series A, B, & C	0.028750
	Southern Mono Hospital Bond Redemption	0.018914
	Southern Mono Hospital Bond Current	0.025649
	TOTAL	1.144468
	<u>TAX AREAS: 010-001, 010-005, 010-007, 010-009, 010-010</u>	
	PROP 13 (1% Limit)	1.000000
	Mammoth-Kern SFID	0.018548
	Mammoth County Water Improv. Bond #2	0.000000
	Mammoth Unified Bond '98, '00 & '01	0.058808
	Mammoth Unified Bond '98, '00 & '01 Redemption	0.000000
	Mammoth Unified Bond 2018 Series A, B, & C	0.028750
	Southern Mono Hospital Bond Redemption	0.018914
	Southern Mono Hospital Bond Current	0.025649
	TOTAL	1.144468
	<u>TAX AREAS: 010-013, 059-000, 059-005, 059-007, 059-012</u>	
	PROP 13 (1% Limit)	1.000000
	Mammoth Unified Bond '98, '00 & '01	0.058808
	Mammoth Unified Bond '98, '00 & '01 Redemption	0.000000
	Mammoth Unified Bond 2018 Series A, B, & C	0.028750
	Southern Mono Hospital Bond Redemption	0.018914
	Southern Mono Hospital Bond Current	0.025649
	TOTAL	1.125920
	<u>TAX AREAS: 060-000</u>	
	PROP 13 (1% Limit)	1.000000
	Round Valley Bond (Determined by Inyo County)	0.028839
	Bishop HS Bond (Determined by Inyo County)	0.007477
	Southern Mono Hospital Bond Redemption	0.018914
	Southern Mono Hospital Bond Current	0.025649
	TOTAL	1.078879
	<u>TAX AREAS: 060-001 THRU 060-006</u>	
	PROP 13 (1% Limit)	1.000000
	Round Valley Bond (Determined by Inyo County)	0.028839
	Bishop HS Bond (Determined by Inyo County)	0.007477
	TOTAL	1.036316
	<u>Unitary Tax Rate</u>	
	Unitary 1% Ad Valorem	1.000000
	Unitary Debt Service Rate	0.590730
	TOTAL	1.590730

COUNTY OF MONO**Transient Occupancy Tax (TOT) Receipts
2014 - 2023**

Fiscal Year Ended June 30	TOT Receipts	Growth Rate (%)
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	-11.28%
2021	3,758,613	20.27%
2022	3,936,577	4.73%
2023	3,963,807	0.69%

Source: Mono County Transient Occupancy Tax Statistics.

COUNTY OF MONO**Historical Taxable Sales and Sales Tax Revenues for Unincorporated Areas
2014 - 2023**

Fiscal Year Ended June 30	Taxable Sales ¹	Sales Tax Revenues ¹	Growth Rate (%) ³
2014	\$ 64,500,800	\$ 483,756	---
2015	42,451,733	318,388	-34.18%
2016 ²	56,784,400	567,844	8.34%
2017	58,537,500	585,375	6.56%
2018	59,733,600	597,336	5.41%
2019	69,085,400	690,854	7.39%
2020	65,025,900	650,259	5.05%
2021	81,944,000	819,440	7.82%
2022	87,184,200	871,842	7.64%
2023	3,963,807	921,125	7.42%

(1) Taxable sales and sales tax receipts reflect point-of-sale transactions only for the unincorporated area.

(2) End of the State's triple-flip swap that redirected 25% of the County's sales tax revenues for repayment of state bonds.

(3) Compound annual growth rate of sales tax revenues since Fiscal Year 2013-14.

Source: Mono County Department of Finance

COUNTY OF MONO**Miscellaneous Statistical Information**

June 30, 2023

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	41
	Non-Sworn Sheriff/Jail Personnel	4
	Number of Stations	3
	Number of Employees	45
	Percentage of Public Protection Personnel	14.38%
Countywide Employees	Total of Full-time & Part-time	313
	<i>(Includes Public Protection Employees)</i>	
	<i>(Does not include Court Employees)</i>	
	<u>June 7, 2022 Statewide Direct Primary Election</u>	
Elections:	Number of Registered Voters	7,896
	Number of Votes Cast	3,317
	Percentage of Registered Voters Voting	42.01%
	<u>November 8, 2022 General Election</u>	
	Number of Registered Voters	7,712
	Number of Votes Cast	4,633
	Percentage of Registered Voters Voting	60.08%
	<u>November 7, 2023 Special District Election</u>	
	Number of Registered Voters	764
	Number of Votes Cast	367
	Percentage of Registered Voters Voting	48.04%

continued

COUNTY OF MONO

Miscellaneous Statistical Information (continued)

June 30, 2023

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
	2022	6,014	7,365	13,379
	2023	5,883	7,273	13,156

*** No Data Kept for these years

County of Mono | CA

Single Audit Report

For the Year Ended June 30, 2023



PRICE PAIGE & COMPANY
Certified Public Accountants

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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 County of Mono, California (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 4, 2024.

Report on 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 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 or significant deficiencies may exist that were not identified.

Report on 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*.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

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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
June 4, 2024



**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

Opinion on Each Major Federal Program

We have audited the County of Mono, California's (the County) compliance with the types of compliance requirements identified as subject to audit 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, 2023. 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.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedules

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 4, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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 the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and 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 the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Pange & Company

Clovis, California
June 4, 2024

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Agriculture				
Passed through USDA Forest Service:				
2021 USDA Forest Service-Humboldt-Toiyabe National Forest	10.704	21-LE-11041700-003	\$ -	\$ 14,840
2021 USDA Forest Service-Inyo National Forest	10.704	21-LE-11051360-056	-	13,677
Subtotal ALN 10.704			-	<u>28,517</u>
Passed through State Department of Public Health:				
WIC - Women, Infants, and Children (WIC)	10.557	--	-	<u>275,839</u>
Passed through State Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	--	-	476,684
Total - SNAP Cluster			-	<u>476,684</u>
Passed through State Controller's Office:				
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	10.665	PL 114-10	-	360,648
Total - Forest Service Schools and Roads Cluster			-	<u>360,648</u>
Total U.S. Department of Agriculture			-	<u>1,141,688</u>
U.S. Department of Housing and Urban Development				
Passed through State Department of Housing and Community Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-STBG-1384	-	483,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	-	160,000
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV2-3-00114	-	9,654
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV1-00066	-	64,484
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12071	83,495	83,662
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12074	130,389	131,388
Subtotal ALN 14.228			<u>213,884</u>	<u>932,551</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 ALN 14.239			-	<u>887,327</u>
Total U.S. Department of Housing and Urban Development			<u>213,884</u>	<u>1,819,878</u>
U.S. Department of the Interior				
Passed through the Bureau of Land Management:				
Sagegrouse Cooperative Agreement	15.231	L19AC00319	-	14,820
Total U.S. Department of the Interior			-	<u>14,820</u>

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Justice				
Direct Program:				
Adult Drug Court Discretionary Grant Program-BJA	16.585	2018-DC-BX-0014	-	5,290
Subtotal ALN 16.585			-	5,290
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW 21 31 0260	-	9,359
Victim Witness Assistance Program	16.575	VW 22 32 0260	-	197,327
Subtotal ALN 16.575			-	206,686
Total U.S. Department of Justice			-	211,976
U.S. Department of Labor				
Passed through Employment Development Department via Kern County ETR:				
WIOA Cluster				
Workforce Investment Act - Adult	17.258	--	-	16,249
Workforce Investment Act - Youth	17.259	--	-	18,657
Workforce Investment Act - Dislocated Worker	17.278	--	-	25,277
Total - WIOA Cluster			-	60,183
Total U.S. Department of Labor			-	60,183
U.S. Department of Health and Human Services				
Passed through California Department of Aging Via Inyo County:				
Aging Cluster:				
Aging Title III Part B	93.044	--	-	8,250
Aging Title III Part C	93.045	--	-	36,711
Nutrition Services Incentive Program	93.053	--	-	7,598
Total - Aging Cluster			-	52,559
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	-	17,176
Temporary Assistance for Needy Families	93.558	--	-	572,824
Child Welfare Services – State Grants	93.645	--	-	8,789
Foster Care – Title IV-E	93.658	--	-	634,920
Adoption Assistance	93.659	--	-	103,119
In-Home Supportive Services	93.667	--	-	67,773
Independent Living	93.674	--	-	2,554
Subtotal - Passed through State Department of Social Services			-	1,407,155

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services:				
Public Health Emergency Preparedness Program (PHEP)	93.074/93.069	--	-	104,839
Uniting for Ukraine Program (U4U)	93.116	--	-	1,577
Immunization Cooperative Agreements - Pandemic Flu	93.268	--	-	55,615
Immunization Cooperative Agreements - Immunization	93.268	--	-	334,810
Subtotal ALN 93.268			-	390,425
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response, IZ Champion Program Supplement (School IZ)	93.354	--	-	22,998
Public Health Crisis Response	93.354	--	-	219,278
Subtotal ALN 93.354			-	242,276
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection	93.323	--	-	332,905
COVID-19 ELC Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection Expansion	93.323	--	-	289,345
Subtotal ALN 93.323			-	622,250
Activities to Support State, Tribal, Local, and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	--	-	197,961
Maternal and Child Health Services	93.994	--	-	24,736
Children's Health Insurance Program:				
Children's Health Insurance Program	93.767	--	-	125,572
Health Care Program for Children in Foster Care	93.767	--	-	13,715
Children's Health and Disability Prevention	93.767	--	-	556
Subtotal ALN 93.767			-	139,843
Medicaid Cluster:				
Medi-Cal Assistance Program	93.778	--	-	323,596
Total - Medicaid Cluster			-	323,596
Hospital Preparedness Program (HPP)	93.074/93.889	--	-	162,424
HIV/AIDS Surveillance	93.917	--	-	390

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services (Continued):				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	-	422,157
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse (SAPT) SABG Supplemental Coronavirus Response and Relief Supplemental Appropriations Act	93.959	--	-	83,085
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse (SAPT) SABG Supplemental American Rescue Plan Act	93.959	--	-	40,179
Subtotal ALN 93.959			-	545,421
Disease Intervention Specialist Workforce Development (DIS)	93.977	--	-	94,693
Total U.S. Department of Health and Human Services			-	4,310,145
U.S. Department of Homeland Security				
Passed through State Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	97.036	--	-	193,538
COVID-19 2021 Emergency Management Performance Grant (EMPG-ARPA)	97.042	2021-0014	-	60,101
2021 Emergency Management Performance Grant (EMPG)	97.042	2021-0015	-	7,300
Subtotal ALN 97.042			-	67,401
2020 State Homeland Security Grant	97.067	2020-0006	-	10,000
2021 State Homeland Security Grant	97.067	2021-0081	-	38,567
Subtotal ALN 97.067			-	48,567
Total U.S. Department of Homeland Security			-	309,506
Total Expenditures of Federal Awards			\$ 213,884	\$ 7,868,196

The accompanying notes are an integral part of this statement.

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 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 to the County's financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditure of Federal Awards agree, in all material respects, to amounts reported in the County's basic 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 Expenditure of Federal Awards agree, in all material respects, to amounts reported in the related federal financial assistance reports.

NOTE 5 – INDIRECT COST RATE

The County 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 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 has indicated "--" as the pass-through identifying number.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

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:

Federal ALN	Federal Expenditures	State Expenditures
93.044	\$ 8,250	\$ -
93.045	36,711	162,797
93.053	<u>7,598</u>	<u>-</u>
Total	<u>\$ 52,559</u>	<u>\$ 162,797</u>

NOTE 8 – LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The programs listed below had federally funded loans outstanding as of July 1, 2022 and June 30, 2023:

Federal ALN	Program Title	Amount Outstanding	
		July 1, 2022	June 30, 2023
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	\$ 643,363	\$ 643,363
14.239	HOME Investment Partnership Program	<u>887,327</u>	<u>887,327</u>
	Total amount outstanding	<u>\$ 1,530,690</u>	<u>\$ 1,530,690</u>

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>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii
14.239	HOME Investment Partnerships Program

Dollar threshold used to distinguish between Type A
 and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS

None reported.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Supplemental Schedule of the California Office of Emergency Services (CalOES)
and the Department of Corrections and Rehabilitation Grants Expenditures

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2022	For the Year Ended June 30, 2023	Cumulative As of June 30, 2023	Federal Share	State Share	County Share
2020 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	10,000	10,000	10,000	-	-
Totals	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>
2021 HSGP						
Personnel services	\$ -	\$ 29,172	\$ 29,172	\$ 29,172	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	49,674	9,395	59,069	9,395	-	-
Totals	<u>\$ 49,674</u>	<u>\$ 38,567</u>	<u>\$ 88,241</u>	<u>\$ 38,567</u>	<u>\$ -</u>	<u>\$ -</u>
2020 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	120,860	-	120,860	-	-	-
Totals	<u>\$ 120,860</u>	<u>\$ -</u>	<u>\$ 120,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2021 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	7,300	7,300	7,300	-	-
Totals	<u>\$ -</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ -</u>	<u>\$ -</u>
2021 EMPG ARPA						
Personnel services	\$ -	\$ 120,202	\$ 120,202	\$ 60,101	\$ -	\$ 60,101
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 120,202</u>	<u>\$ 120,202</u>	<u>\$ 60,101</u>	<u>\$ -</u>	<u>\$ 60,101</u>
FEMA PA 4482DR-CA						
Personnel services	\$ 171,204	\$ -	\$ 171,204	\$ -	\$ -	\$ -
Operating expenses	106,061	-	106,061	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 277,265</u>	<u>\$ -</u>	<u>\$ 277,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FEMA-4699-DR-CA						
Personnel services	\$ -	\$ 88,481	\$ 88,481	\$ 66,361	\$ 16,369	\$ 5,751
Operating expenses	-	169,569	169,569	127,177	31,370	11,022
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 258,050</u>	<u>\$ 258,050</u>	<u>\$ 193,538</u>	<u>\$ 47,739</u>	<u>\$ 16,773</u>

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Supplemental Schedule of the California Office of Emergency Services (CalOES)
and the Board of State and Community Corrections Grants Expenditures

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2022	For the Year Ended June 30, 2023	Cumulative As of June 30, 2023	Federal Share	State Share	County Share
Victim/Witness Assistance VW20-30-0260						
Personnel services	\$ 43,869	\$ -	\$ 43,869	\$ -	\$ -	\$ -
Operating expenses	58,676	-	58,676	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 102,545</u>	<u>\$ -</u>	<u>\$ 102,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Victim/Witness Assistance VW21-31-0260						
Personnel services	\$ 157,142	\$ 43,315	\$ 200,457	\$ 9,359	\$ 33,956	\$ -
Operating expenses	25,468	41,584	67,052	-	41,584	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 182,610</u>	<u>\$ 84,899</u>	<u>\$ 267,509</u>	<u>\$ 9,359</u>	<u>\$ 75,540</u>	<u>\$ -</u>
Victim/Witness Assistance VW22-32-0260						
Personnel services	\$ -	\$ 156,728	\$ 156,728	\$ 156,728	\$ -	\$ -
Operating expenses	-	49,986	49,986	40,599	9,387	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 206,714</u>	<u>\$ 206,714</u>	<u>\$ 197,327</u>	<u>\$ 9,387</u>	<u>\$ -</u>
JJCPA						
Personnel services	\$ 32,652	\$ 32,652	\$ 65,304	\$ -	\$ 32,652	\$ -
Operating expenses	6,013	493	6,506	-	493	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 38,665</u>	<u>\$ 33,145</u>	<u>\$ 71,810</u>	<u>\$ -</u>	<u>\$ 33,145</u>	<u>\$ -</u>
YOBG						
Personnel services	\$ 32,500	\$ 32,500	\$ 65,000	\$ -	\$ 32,500	\$ -
Operating expenses	53,990	27,228	81,218	-	27,228	-
Equipment	24,455	1,344	25,799	-	1,344	-
Totals	<u>\$ 110,945</u>	<u>\$ 61,072</u>	<u>\$ 172,017</u>	<u>\$ -</u>	<u>\$ 61,072</u>	<u>\$ -</u>



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

REGULAR AGENDA REQUEST

Print

MEETING DATE August 13, 2024

Departments: District Attorney

TIME REQUIRED 5 minutes

PERSONS APPEARING BEFORE THE BOARD David Anderson, District Attorney

SUBJECT Terms and Conditions of Employment for Milan Brandon as Deputy District Attorney

AGENDA DESCRIPTION:

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

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

RECOMMENDED ACTION:

Announce Fiscal Impact. Approve Resolution approving a contract with Milan Brandon as Deputy District Attorney, 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:

The fiscal impact for this position for a complete fiscal year is \$162,900 of which \$130,138 is salary and \$32,762 is benefits. This is included in the Department's 2024/2025 Requested Budget and the CAO's Recommended Budget.

CONTACT NAME: David Anderson

PHONE/EMAIL: 760-924-1714 / danderson@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

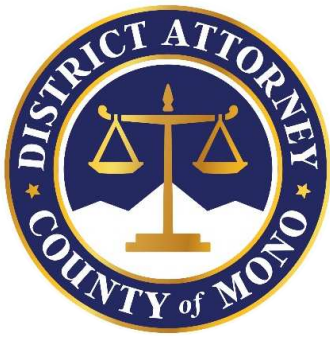
YES NO

ATTACHMENTS:

Click to download
Staff Report - Employment Agreement with Milan Brandon
Resolution - Employment Agreement with Milan Brandon
Employment Agreement with Milan Brandon

History

Time	Who	Approval
7/30/2024 11:31 AM	County Counsel	Yes
8/6/2024 12:21 PM	Finance	Yes
8/7/2024 3:18 PM	County Administrative Office	Yes



OFFICE OF THE DISTRICT ATTORNEY COUNTY OF MONO

DAVID ANDERSON
District Attorney

Date: July 25, 2024

To: Honorable Board of Supervisors

From: David Anderson, District Attorney

Subject

Terms and Conditions of Employment for Milan Brandon as Deputy District Attorney.

Recommendation

Sign Terms and Conditions of Employment for Milan Brandon for the position of Deputy District Attorney.

Discussion

In November 2023, the District Attorney's Office opened a recruitment for a Deputy District Attorney position. After an eight-month recruitment, the position was offered and accepted by Milan Brandon.

Mr. Brandon has been practicing law in San Diego for a little over 5 years. He was valedictorian of his undergraduate class at University of San Diego and graduated with honors from USC School of Law. Mr. Brandon spent much of his life coming to Mammoth on weekends and summers with his family and is looking forward to becoming a full-time resident.

Fiscal Impact

The fiscal impact for this position for a complete fiscal year is \$162,899.57 of which \$130,137.94 is salary and \$32,761.63 is benefits. This is included in the Department's 2024/2025 Requested Budget.



RESOLUTION NO. R24-

**A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS APPROVING AN
AGREEMENT PRESCRIBING THE COMPENSATION, APPOINTMENT,
AND CONDITIONS OF EMPLOYMENT OF MILAN BRANDON**

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

NOW, THEREFORE, BE IT RESOLVED by the Mono County Board of Supervisors, that the Agreement Regarding Terms and Conditions of Employment of Milan Brandon, 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 Milan Brandon. The Chair of the Board of Supervisors shall execute said Agreement on behalf of the County.

PASSED AND ADOPTED this 13th day of August, 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST: _____
Clerk of the Board

John Peters, Chair
Board of Supervisors

APPROVED AS TO FORM:

COUNTY COUNSEL

**AGREEMENT REGARDING TERMS AND CONDITIONS OF
EMPLOYMENT OF MILAN BRANDON
AS DEPUTY DISTRICT ATTORNEY FOR MONO COUNTY**

This Agreement is entered into by and between Milan Brandon and the County of Mono (hereinafter “County”).

I. RECITALS

The District Attorney has offered Milan Brandon hereinafter (“Mr. Brandon”) the position of Deputy District Attorney for Mono County in accordance with the terms and conditions set forth in this Agreement. Mr. Brandon wishes to accept employment with the County on said terms and conditions.

II. AGREEMENT

1. This Agreement shall commence upon its execution by both parties and shall remain in effect unless or until terminated in accordance with this Agreement.
2. Commencing August 19, 2024, Mr. Brandon shall be employed by Mono County as its Deputy District Attorney, serving at the will and pleasure of the District Attorney. Mr. Brandon accepts such employment. The District Attorney shall be deemed the “appointing authority” for all purposes with respect to Mr. Brandon’s employment. The District Attorney and Mr. Brandon will work together to establish specific, measurable, achievable and realistic performance goals for Mr. Brandon’s work. Mr. Brandon’s job performance and progress towards achieving the agreed-upon goals shall be evaluated by the District Attorney in accordance with the County’s “Policy Regarding the Compensation of At-Will and Elected Management Level Officers and Employees” most recently adopted by the Board of Supervisors on April 2, 2024, 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. Brandon’s salary shall be initially set at Range 119, Step A of the “Resolution of the Mono County Board of Supervisors Adopting a Salary Matrix and Position Assignment Schedule for At-Will Employees and Elected Department Heads”, most recently updated on April 2, 2024, and as same may be amended or updated from time to time and unilaterally implemented by the County (hereinafter the “*Salary Matrix*”) and shall be modified as provided in the then-applicable Management Compensation Policy and Salary Matrix.
4. Mr. Brandon 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. Brandon shall earn and accrue vacation and sick leave in accordance with the “Policy Regarding Benefits of At-Will and Elected Management-Level Officers and Employees,” updated most recently by the Mono County Board of Supervisors on April 2, 2024, 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 under this Agreement, prorated for 2024 to reflect Mr. Brandon’s August 19, 2024 start date. Mr. Brandon 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.
6. To the extent deemed appropriate by the District Attorney, the County shall pay the professional dues, subscriptions, and other educational expenses necessary for Mr. Brandon’s full participation in applicable professional associations, for his 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, Mr. Brandon 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. Brandon’s employment, medical insurance, County dental and vision coverage, and life insurance.
8. Mr. Brandon 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. Brandon 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. Brandon’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. Brandon’s employment, the District Attorney

may terminate Mr. Brandon'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. Mr. Brandon 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 that 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 District Attorney may, in his or her discretion, take during Mr. Brandon's employment.

10. In the event of a termination without cause occurring after the first twelve (12) months of employment, Mr. Brandon shall receive as severance pay a lump sum equal to two (2) months' salary. For purposes of severance pay, "salary" refers only to base compensation. Mr. Brandon shall not be entitled to any severance pay in the event that the District Attorney has grounds to discipline him on or about the time he 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. Mr. Brandon 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. Brandon 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. Brandon 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. Brandon.
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. Brandon'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. Brandon'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 et seq., Mr. Brandon 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. Brandon is convicted of a crime involving abuse of office or position.

14. Mr. Brandon acknowledges that this Agreement is executed voluntarily by him, without duress or undue influence on the part or on behalf of the County. Mr. Brandon 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.
15. For purposes of this Agreement, a photocopy, facsimile, .pdf, or electronically scanned signatures, including but not limited to DocuSign or similar service, shall be deemed as valid and as enforceable as an original.

III. EXECUTION

This Agreement is executed by the parties this 13th day of August, 2024.

EMPLOYEE

THE COUNTY OF

MONO

Milan Brandon

John Peters, 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 August 13, 2024

TIME REQUIRED

SUBJECT Closed Session - Labor Negotiations

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

CONFERENCE WITH LABOR NEGOTIATORS. Government Code Section 54957.6. Agency designated representative(s): Sandra Moberly, Oliver Yee, Christopher Beck, Janet Dutcher, and Christine Bouchard. 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.

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