
CITY OF SUSANVILLE
66 North Lassen Street ♦ Susanville CA
Kathie Garnier, Mayor
Joseph Franco, Mayor pro tem
Mendy Schuster * Kevin Stafford * Brian R. Wilson

SUSANVILLE COMMUNITY DEVELOPMENT AGENCY SUSANVILLE MUNICIPAL ENERGY CORPORATION SUSANVILLE
PUBLIC FINANCING AUTHORITY

Susanville City Council
Regular Meeting ♦ City Council Chambers
February 7, 2018 – 6:00 p.m.

Call meeting to order

Roll call of Councilmembers present

Next Resolution No. 18-5481

Next Ordinance No. 18-1013

- 1 APPROVAL OF AGENDA: (Additions and/or Deletions)**

- 2 PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS (if any): Any person may address the Council at this time upon any subject for discussion during Closed Session.**

- 3 CLOSED SESSION:**
 - A CONFERENCE WITH LABOR NEGOTIATORS - pursuant to Government Code Section §54957.6**
 - 1 Agency Negotiator: Dan Newton
 Bargaining Unit: SPOA
 - 2 Agency Negotiator: Dan Newton
 Bargaining Unit: Professional/Technical
 - B PUBLIC EMPLOYMENT – Pursuant to Government Code Section §54957**
 - 1 Police Chief
 - 2 City Administrator
 - C CONFERENCE WITH REAL PROPERTY NEGOTIATOR – pursuant to Government Code §54956.8**

Property: APN 107-090-15
Agency Negotiator: Dan Newton, Interim City Administrator
Negotiating Parties: City of Susanville/Sierra Pacific Industries
Under Negotiation: Potential Purchase of Land

- 4 RETURN TO OPEN SESSION: (recess if necessary)**
 - *Reconvene in open session at 7:00 p.m.*
 - *Pledge of allegiance*
 - *Report any changes to agenda*
 - *Report any action out of Closed Session*
 - *Moment of Silence or Thought for the Day: Councilmember Schuster*
 - *Proclamations, awards or presentations by the City Council:*

5 **BUSINESS FROM THE FLOOR:**

Any person may address the Council at this time upon any subject on the agenda or not on the agenda within the jurisdiction of the City Council. However, comments on items on the agenda may be reserved until the item is discussed and any matter not on the agenda that requires action will be referred to staff for a report and action at a subsequent meeting. Presentations are subject to a five-minute limit

6 **CONSENT CALENDAR:**

All matters listed under the Consent Calendar are considered to be routine by the City Council. There will be no separate discussion on these items. Any member of the public or the City Council may request removal of an item from the Consent Calendar to be considered separately.

- A Approve minutes from the City Council's December 20, 2017 meeting
- B Approve vendor warrants numbered 200279 through 200474 for a total of \$561,961.31 including \$104,592.21 in payroll warrants
- C Approve **Resolution No. 18-5479** approving 2018 Intern Scope of Work
- D Approve **Resolution No. 18-5472** approving and authorizing the City Administrator to execute agreements for auditing services with Badawi & Associates for the fiscal year 2017-2018

7 **PUBLIC HEARINGS:** No business.

8 **COUNCIL DISCUSSION/ANNOUNCEMENTS:**

Commission/Committee Reports:

9 **NEW BUSINESS:**

- A Approve **Resolution No. 18-5480** supporting Susanville Community Garden
- B Consider **Resolution No. 18-5471** approving mid-year 2017/2018 budget
- C Consider impact of increasing CalPERS liability
- D Consider Local Sales and Use Tax/Transactional Use Tax increase
- E Consider **Resolution No. 18-5478** authorizing Interim City Administrator to purchase natural gas

10 **SUSANVILLE COMMUNITY DEVELOPMENT AGENCY:** No business.

11 **SUSANVILLE MUNICIPAL ENERGY CORPORATION:** No business.

12 **CONTINUING BUSINESS:**

13 **CITY ADMINISTRATOR'S REPORTS:**

- A Public Works Department Update

14 **COUNCIL ITEMS:**

- A AB1234 travel reports:
 - League of CA Cities 2018 New Mayor and Councilmembers Academy

15

ADJOURNMENT:

- *The next regular City Council meeting will be held on February 21, 2018 at 6:00 p.m.*

Reports and documents relating to each agenda item are on file in the Office of the City Clerk and are available for public inspection during normal business hours and at the meeting. These reports and documents are also available at the City's website www.cityofsusanville.org, unless there were systems problems posting to the website.

Accessibility: An interpreter for the hearing-impaired may be made available upon request to the City Clerk seventy-two hours prior to a meeting. A reader for the vision-impaired for purposes of reviewing the agenda may be made available upon request to the City Clerk. The location of this meeting is wheelchair-accessible.

I, Gwenna MacDonald, certify that I caused to be posted notice of the regular meeting scheduled for February 7, 2018 in the areas designated on February 2, 2018.


Gwenna MacDonald, City Clerk

Reviewed by: Da Interim City Administrator
_____ City Attorney

Motion Only
 Public Hearing
 Resolution
 Ordinance
 Information

Submitted By: Gwenna MacDonald, City Clerk

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: Minutes of the City Council's December 20, 2017 meeting

PRESENTED BY: Gwenna MacDonald, City Clerk

SUMMARY: Attached for the Council's review are the minutes of the City Council's December 20, 2017 meeting.

FISCAL IMPACT: None.

ACTION REQUESTED: Motion to waive oral reading and approve minutes of City Council's December 20, 2017 meeting.

ATTACHMENTS: Minutes: December 20, 2017

**SUSANVILLE CITY COUNCIL
Regular Meeting Minutes
December 20, 2017– 6:00 p.m.**

Meeting was called to order at 6 p.m. by Mayor Garnier.

Roll call of Councilmembers present: Brian Wilson, Kevin Stafford, Mendy Schuster, Mayor pro tem Franco, and Mayor Garnier.

Staff present: Dan Newton, Interim City Administrator; Jessica Ryan, City Attorney and Ruth Ellis, Administrative Staff Assistant.

1 APPROVAL OF AGENDA:

Motion by Councilmember Stafford, second by Mayor pro tem Franco to approve the agenda as submitted; motion carried unanimously. Ayes: Stafford, Franco, Wilson, Schuster and Garnier.

2 PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS: No business.

3 CLOSED SESSION: At 6:01 p.m. the Council entered into Closed Session to discuss the following:

B PUBLIC EMPLOYMENT – Pursuant to Government Code Section 54957
 1 City Administrator

A CONFERENCE WITH LABOR NEGOTIATORS – pursuant to Government code
 Section 54957.6
 1 Agency Negotiator: Dan Newton
 Bargaining Unit: Fire Fighters

4 RETURN TO OPEN SESSION:

At 7:00 p.m. the Council reconvened in Open Session.

Staff present: Dan Newton, Interim City Administrator, Jessica Ryan, City Attorney, Dan Gibbs, Acting Public Works Director, Deborah Savage, Finance Manager, Ruth Ellis, Administrative Staff Assistant.

Mr. Newton reported that prior to Closed Session, the City Council approved the agenda as submitted.

He also reported that during Closed Session, the Council extended the application deadline for the City Administrator position to February 1, 2018.

Mr. Newton offered the Thought of the Day.

5 BUSINESS FROM THE FLOOR: None

6 CONSENT CALENDAR: Councilmember Schuster requested the items be considered separately.

6A Approve minutes from the City Council's November 15, 2017 meeting

Motion by Councilmember Wilson, second by Councilmember Schuster to approve the minutes from the City Council's November 20, 2017 meeting; motion carried unanimously. Ayes: Wilson, Schuster, Stafford, Franco and Garnier.

6B Approve vendor warrants numbered 101965 and 200000 for a total of \$522,597.60 including \$155,269.12

Motion by Councilmember Stafford, second by Mayor pro tem Franco to approve vendor warrants; motion carried. Ayes: Stafford, Franco, Wilson, Garnier. Abstain: Schuster

9 **NEW BUSINESS** Mr. Newton requested moving Item 9B, Consider Resolution No. 17-5462 accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2016, ahead of 9A, Consider development of lease agreement with property owner to lease the Bank of America parking lot for public use, because he believed more people were going to be in attendance for the discussion.

9B **Consider Resolution No. 17-5462 accepting the City of Susanville's Audited Financial statements for the Fiscal Year ending June 30, 2016**

Ms. Savage explained the audit is conducted by Badawi and Associates, an independent auditing firm hired by the City to conduct the audit for the last several years. The audit included the financial statements of the governmental entities, business-type activities, each major fund and the aggregate remaining fund information of the City, which comprises the City's basic financial statements. The City is also audited on the annual appropriations limit calculation that is adopted along with the budget for the following fiscal year. The audit was completed on the appropriations limit calculations for the fiscal year ending 2018.

Ms. Savage introduced Ahmed Badawi who was on conference call.

Mr. Badawi introduced Mitesh Desai, who assisted with the audit, and was also on the phone. He continued by briefly reviewing the matters he would be addressing related to the Engagement Team, Deliverables and Scope of the Audit, Areas of Primary Emphasis, Auditors report and Financial Statements, Required Communications and New Accounting Standards.

Deliverables and Scope of the Audit

Mr. Badawi explained the audit procedures and the scope of the audit, which includes the independent auditor's report of the City's basic financial statements, internal control over financial reporting and on compliance and other matters, the Lassen County Air Pollution Control District, appropriations limit agreed upon procedures, and communications with those charged with governance.

He reviewed the three areas of primary audit emphasis – management override controls, revenues and receivables (tax, grants, notes and others): improper revenue recognitions and pension: complex accounting treatment.

Auditor's Report

Mr. Badawi said it is the auditor's opinion that the City received an unmodified, clean opinion and the audit was performed in accordance with Generally Accepted Auditing Standards and Government Auditing Standards. It was also determined that the financial statements are fairly presented in all material respects, significant accounting policies have been consistently applied, estimates are reasonable and disclosures are properly reflected in the financial statements.

Mr. Mitesh provided information from the auditor's report.

Government-Wide Financial Statements – Assets and Deferred Outflows of Resources

Mr. Mitesh compared the City's Cash and Investments, Restricted Cash, Accounts Receivable, Loans Receivable, Capital Assets and Deferred Outflows of Resources for the period of 2015, 2016 and 2017.

Government-Wide Financial Statements – Liabilities and Deferred Inflows of Resources

Mr. Mitesh compared the City's accounts payable and wages payable, other current liabilities, compensated absences, early retirement incentive and sick leave conversion, net pension liability, capital leases, notes, payable and bonds payable for the period of 2015, 2016 and 2017.

Government-Wide Financial Statements – Net Position

Mr. Mitesh gave an overview of the City's net investment in capital assets and restricted and unrestricted funds from 2015, 2016 and 2017 and commented that the unrestricted is less negative than last year.

Government-Wide Financial Statements – Changes in Net Position

Mr. Mitesh reviewed a slide showing the changes in net position from 2015 to 2017.

Government-Wide Financial Statements – Net Cost of Service to Tax Revenue

Mr. Mitesh reviewed a slide showing the Net Cost of Service to Tax Revenue from 2015 to 2017.

General Fund Expenditure Coverage

Mr. Mitesh explained that the measure of the City's ability to operate with no revenue using net available net position is six months, which is greater than the 2 to 4 months recommended by the Government Finance Officers Association.

City's Annual Pension Contributions

Mr. Mitesh stated that the PERS contribution is increasing every year and the City's annual pension contribution for 2017 is \$848,438.

City's Pension Plan Funded Status

The City's Net Pension Liability for 2017 is \$9,833.36 and the unfunded status is going up slightly.

City's Pension Plan Sensitivity to Discount Rate

Mr. Mitesh provided an overview of the City's Plan Sensitivity to Discount Rate and the Net Pension Liability based on a 2016 measurement date.

Required Communications

Mr. Mitesh gave an overview about the required communications and responsibilities for both the auditors and City for conducting the audit. He explained it is the auditor's responsibility to provide

an expression of an opinion on whether financial statements are fairly stated in accordance with U.S. GAAP, evaluate internal control over financial reporting, compliance with laws, contracts and grants, ensure financial statements are clear and transparent and communicate with the governing body.

Management is responsible for financial statements, establishing and maintaining internal control over financial reporting, making all financial records available to the auditor, adjusting financial statements to correct material misstatements, establish internal control to prevent and detect fraud, inform auditors of all known and suspected fraud, comply with laws and regulations and take corrective action on audit findings.

He noted the City's adoption of new pronouncements during the year and significant management estimates impacting the financial statements. He noted no difficulties were encountered during the audit, no disagreements with management and no material weaknesses identified during the audits.

Mayor Garnier thanked Mr. Badawi for his presentation.

Councilmember Wilson commented on Slide 18 which addressed the current discount rate for Cal PERS. He noted that the numbers are prepared using the 7.65 percent discount rate, but Cal PERS is very likely to start using 6.65 percent in the future.

Motion by Mayor pro tem Franco, second by Councilmember Stafford to approve Resolution No. 17-5462 to accept the City of Susanville's Audited Financial statements for the Fiscal Year ending June 30, 2016; motion carried unanimously. Ayes: Franco, Stafford, Schuster, Wilson and Garnier.

Police Chief John King arrives at the meeting during audit report.

9A Consider development of lease agreement with property owner to lease the Bank of America parking lot for public use Mr. Newton reported that the owner of the former Bank of America building may be closing off the parking lot, however, it is used by patrons of the Uptown Susanville businesses. A local businessman has been in contact with the property owner and is discussing preliminary terms for leasing the property.

The Historic Uptown Susanville Association will contribute \$200 to the lease and will also pay Impact Construction for snow removal costs. Mr. Newton stated he has been in contact with the property owner's attorney and the lease will be \$600 per month and the City will take on the liability and maintain the lot. Staff is requesting a motion for the Interim City Administrator to develop a lease agreement to lease the parking lot for public use.

Mayor pro tem Franco asked if the City will have to stripe and resurface the lot.

Mr. Newton responded that striping would be done on an annual basis, but there is no need to resurface the parking lot.

Mayor pro tem Franco asked how many spaces were available.

David Teeter, District 2 Board of Supervisor, stated he believed there were around 30 spaces. He added it is his understanding that the property value drops if parking lots are barred off. Continuing,

he said a short-term lease would be in the interest of all and he assumes HUSA doesn't want to be in the parking lot business, nor does it want that liability. He stated HUSA is looking at possible fundraising ideas and won't give up on their funding commitment.

Councilmember Wilson asked if HUSA is only interested in a one-year lease.

Mr. Teeter responded that HUSA does not have a time limit.

Councilmember Wilson asked what the current owner would do if it was a short-term or long-term lease.

Mr. Newton responded he that he believes there is enough parking to make the building attractive if it was a long-term lease. He had also asked the attorney if the owner would be interested in selling the lot, but the attorney was uncertain.

Councilmember Wilson asked if public parking would be available if it becomes a City lot.

Mr. Newton said the City could open up the lot for public use as it would be difficult to restrict.

Chief King said the vehicle code cannot be enforced in a public parking lot and another concern is who would ultimately be responsible for an abandoned vehicle and for towing it.

Mayor Garnier stated that would be information that would have to be put in the lease.

Chief King commented that the only things that are enforceable are red curb and emergency vehicle parking.

Councilmember Wilson stated he is in favor of making the lot a public space and not reserving spots.

Mr. Teeter concurred.

Mayor pro tem Franco asked if signs will be posted to inform people that the lot is available for public parking.

Mr. Newton responded that he would assume so.

Mayor pro tem Franco stated the responsible thing to do would be getting the word out to the public.

Councilmember Wilson commented that he wanted to be able to cordon off the lot for events, which they haven't been able to do in the past.

Mayor Garnier said she personally doesn't think they needed to pay \$600, nor is she interested in a long-term lease. She continued that it is a major parking area for Uptown merchants and she was under the impression the lease would only be for \$400.

Mayor pro tem Franco stated a short-term lease would send a message to the property owners.

Councilmember Schuster asked what the liability costs would be.

Mr. Newton responded that is something staff would have to look at, but he didn't think it would be that much.

Mayor pro tem Franco commented that if you don't ask about negotiating the price, you don't know.

Mr. Teeter said it would be fair to negotiate.

Motion by Mayor pro tem Franco, second by Councilmember Stafford to move forward and open negotiations with the property owner; Motion carried unanimously. Ayes: Franco, Stafford, Schuster, Wilson, Garnier

Jerry Askey, public member, commented that everything is negotiable.

9C Consider local sales and use tax/transactional use tax increase Mr. Newton stated he attended the Lassen County Board of Supervisors December 19 meeting where the Board discussed a local sales and use tax/transactional use tax increase.

He explained that at its November 1, 2017 meeting, the City Council directed staff to open negotiations with the County to come up with an agreement to increase the sales tax starting at one-half percent. A general tax would require a 50 percent plus one voter approval and is available for a variety of uses. A special tax requires a 2/3 majority vote and would be restricted for a published purpose.

He stated the belief is a tax measure will not be successful if the City and County had separate items on the ballot. The County can create a special district incorporating the City, which is a major tax generator because the retail volume is mostly within City limits.

Mr. Newton said he met with County Administrator Officer Richard Egan and they discussed going for a 3/4 percent tax increase which would generate \$2.1 million. One option would be splitting the funding based on population resulting in the County receiving 65 percent and the City getting 35 percent.

Another option would be a flip flop where the County receives 65 percent of the City's portion and the City receives 35 percent of the County's share, which results in less competition. They are also looking at ways to equitably split or increase the tax to 7/8 percent, resulting in 57 percent for the County or 43 percent for the City.

Mr. Egan, County Administrative Officer, said the County is looking at some method of increasing revenue because it can't keep up with the services it provides and there is a particularly high demand in the area of public safety. Staff has been focusing on that area, while keeping the rest of the County stable, but in order to do so, the County has been dipping into reserves, which is not sustainable.

He added that he appreciates working with Mr. Newton in making the City and County fiscally healthy. It is his belief that the City is the economic hub because people travel from all over the County to conduct commerce in Susanville and those residents will also be paying the increased taxes.

Mr. Egan added that the County does provide services to both the County and City including the District Attorney, Public Defender and jail. He stated that none of the numbers are going to entirely solve all of the problems and there also has to be growth in the area, but property values are expected to increase.

Mr. Egan said the Board of Supervisors directed him to meet with City staff to come up with ideas to split the tax and he is happy to engage in those discussions and develop a methodology.

Mayor Garnier asked if there was a preferred formula.

Mr. Newton responded they are looking at something that will have an impact years from now and the City and County are still a little ways apart in coming up with a fair split. There are benefits to developing a percentage and splitting it 50/50 or the flip flop.

Mr. Egan said the flip flop idea is intriguing and it could change the interest they all have.

There was general discussion about staying under Reno's new 8 percent tax increase and anything less than 8 percent would sound better to the public.

Mr. Egan stated that in some instances an agency will come into a jurisdiction and do a poll on what the people are more in favor of. He said the consensus is the best way is to be up front and frank about what is being put on the ballot.

Mayor pro tem Franco commented that they will have to be accountable in how those funds are used.

Mayor Garnier said there has already been a reduction in services and the City cannot cut anymore.

Mr. Egan said any share of a half cent is not going to make a difference.

Mr. Wilson stated his support for doing a combined tax measure and the 50/50 split option.

Mr. Egan responded that amount doesn't do enough for the health of the County.

Mr. Egan stated a 65/35 percent share is something the County can work with, but it's difficult to recommend anything lower.

Councilmember Wilson asked if the $\frac{3}{4}$ cent takes care of where the City needs to be.

Mr. Newton said he doesn't think it would, but stated that a 43 percent share of a $\frac{7}{8}$ percent tax is almost identical to a 50/50 split of a $\frac{3}{4}$ percent tax.

Mayor Garnier responded that it doesn't matter what the split is, the City and County needs to bring in some industry.

Mr. Egan responded that is one aspect of a fiscal problem.

Mayor pro tem Franco stated accountability is key to the voters.

Mr. Egan said they are willing to explain all of that and the County and City do have a track record of being frugal with what they do have.

Mr. Askey stated if they are talking about a sales tax, a 2/3 required vote will fail if they don't hold a public forum and educate people about what they are voting for.

Mr. Newton commented that the County and City are also both prepared to move forward separately.

Mayor pro tem Franco stated they have to combine efforts, but they also have to be accountable and he likes the suggestion of having a public forum.

Mr. Newton asked what the Council is in favor of.

Mayor Garnier responded that a half cent increase is not worth it.

Councilmember Wilson stated a half cent increase is a lot of money but it doesn't fix the problem. He is happy with a 50/50 share of $\frac{3}{4}$ cent or a $\frac{7}{8}$ increase with 43 percent going to the City because essentially they are getting the same amount of money. He continued that he didn't think the City and County should be negotiating against each other.

Councilmember Schuster stated she would like to see no tax increase, but the flip flop idea is intriguing.

Councilmember Wilson stated they would have to look to legal counsel for what they can and can't say on the ballot measure.

Mr. Egan stated one critical issue is if they are doing a general tax, there will be some semantics of priorities of the agencies. Another issue is once the Board calls for an election, it can't be campaigning for it.

Mr. Newton acknowledged Mr. Egan's efforts to sit down and meet with him.

9D Consider approval of Lassen County Board of Supervisor/Susanville City Council joint meeting scheduled for January 23, 2018 Mr. Newton stated the Lassen County Board of Supervisors is interested in having a joint meeting at 1 p.m. Tuesday, January 23. The County provided potential topics for discussion, including the sales tax.

Mayor Garnier commented that the joint meeting was a good idea and a long-time coming but she asked if the regular meeting of the Lassen Regional Solid Waste Management Authority would be held that day.

Staff was directed to check to see if there would be a meeting conflict.

Mr. Egan commented that with the City being in transition, it was a good idea to see what ways they can come together.

13 CITY ADMINISTRATOR'S REPORTS

13A Susanville Deer Population Mr. Newton explained that community members have expressed concern about the deer population in Susanville and the problems they cause such as destroying gardens, lawns, fences, attacking pets and threatening children's safety. He said the City's role in addressing the matter has not been discussed at City Council in recent years.

He introduced Brian Ehler, a biologist with the Department of Fish and Wildlife, who was in attendance to discuss the item.

Councilmember Wilson said the deer population in the City seems to be growing and expressed concern that there may be some in-breeding and something needs to be done to thin the herds.

Councilmember Schuster asked about the possibility of using birth control methods.

Mr. Ehler responded a community in San Jose attempted such a method, but he was not aware of how well it worked.

Mayor Garnier stated there is a huge number of does giving birth to twins or triplets and some of the bucks' horns don't seem to be normal. In addition, people are feeding them and they need to educate the public not do that.

Mr. Ehler said there is no indication of in-breeding and there is a small percentage of bucks that do have weird antlers. He explained one reason the herds are larger is because typically only one fawn will survive in the wild, but there aren't natural predators hunting them within the City.

Councilmember Schuster asked what solutions other communities have come up with.

Mr. Ehler responded that communities on the East Coast have seen an increase in deer populations and some areas have held sport hunts, which temporarily knocked down the numbers.

Mayor pro tem Franco asked Mr. Ehler what he would suggest.

Mr. Ehler stated the City is surrounded by deer habitat and while some of the feeding is intentional, there are also gardens and flowers that attract them. There are generations of deer within City limits and this is all they know.

There was general discussion about an auditory solution used in Alaska to keep the moose away, but there is no indication that type of method, such as using deer whistles on vehicles, actually works.

There was general discussions about how the City's six foot fencing doesn't keep deer out of yards and options such as birth control or moving deer out of the area are very expensive.

Mayor Garnier stated the public needs to be educated that it is against the law to intentionally feed the deer.

Mr. Ehler commented that while it is illegal, it's also difficult to prosecute, but the City could look at adding a fine for people caught intentionally feeding the deer.

Mayor Garnier responded the City could pass a no feed ordinance.

Council directed staff to include flyers in the monthly water billing educating people to not feed the deer.

14 COUNCIL ITEMS

Mayor pro tem Franco stated he sat through some recent Planning Commission meetings and one agency on Richmond Road has done a lot of work cleaning up their property. However, a similar business on Alexander Avenue has trash alongside the building and the standard for those types of businesses should be the same.

Addressing a separate matter, he added that when he was leaving a business the other day, he could see the campfires along the river.

Chief King stated his officers do patrol the area along the Susan River Trail.

Councilmember Wilson stated that he wanted the councilmembers email addresses added to the City web site because he believes they should be available to the public.

Mayor Garnier commented that she and Mr. Askey had discussed some of his concerns including loitering and panhandling ordinances.

Chief King stated he and the City Attorney have been looking into what other Cities have done to address blight, shopping carts and public intoxication, but the water gets muddy between the penal code and municipal code.

Councilmember Schuster asked what is considered aggressive panhandling.

Chief King responded any time someone is forced to wait in line or be in contact with someone.

Mayor Garnier asked Mr. Egan if the County had an ordinance against camping. Mr. Egan said the County does not because there are campgrounds in the County.

Motion by Councilmember Stafford, second by Mayor pro tem Franco to adjourn; motion carried unanimously. Ayes: Stafford, Franco, Wilson and Garnier.

Meeting adjourned at 9:30 p.m.

Respectfully submitted by

Kathie Garnier, Mayor

Ruth Ellis, Administrative Staff Assistant

Reviewed by: Interim City Administrator
 City Attorney

 X Motion only
 Public Hearing
 Resolution
 Ordinance
 Information

Submitted by: Deborah Savage, Finance Manager

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: Vendor and Payroll Warrants

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: Warrants dated January 6, 2018 through January 26, 2018 numbered 200279 through 200474.

FISCAL IMPACT: Accounts Payable vendor warrants totaling \$ 457,369.10 plus \$ 104,592.21 in payroll warrants, for a total of \$561,961.31.

ACTION REQUESTED: Motion to receive and file.

ATTACHMENTS: Payments by vendor and transmittal check registers.

Report Criteria:

Report type: GL detail
 Check Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount	
01/18	01/09/2018	200278	728	U S POSTMASTER	UB BILLING GAS	010918	1	7401-430-62-46	POSTAGE	113.55	113.55	
01/18	01/09/2018	200278	728	U S POSTMASTER	UB BILLING WATER	010918	2	7110-430-42-46	POSTAGE	220.42	220.42	
Total 010918:											333.97	333.97
Grand Totals:											333.97	333.97

Report Criteria:
 Report type: GL detail
 Check Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200280	21	AIRGAS USA, LLC	CHLORINE- WATER	9071098523	1	7110-430-42-46	SUPPLIES-GENERAL	431.66	431.66
Total 9071098523:											
01/18	01/11/2018	200281	31	ALPINE FIRE SERVICES I	FIRE EXTINGUISHER SER-AIRP 12-223		1	7201-430-81-43	TECHNICAL SVCS	232.22	232.22
Total 12-223:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	CUSTODIAL SUPPLIES-PW	635750368	1	7620-430-10-44	LINEN SERVICE	27.75	27.75
Total 635750368:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-GAS	635750369	1	7401-430-62-44	LINEN SERVICES	61.47	61.47
Total 635750369:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-STREETS	635750370	1	2007-431-20-44	LINEN SERVICE	47.69	47.69
Total 635750370:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-WATER	635750371	1	7110-430-42-44	LINEN SERVICE	38.47	38.47
Total 635750371:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	CUSTODIAL SUPPLIES-PW	635764165	1	7620-430-10-44	LINEN SERVICE	27.75	27.75
Total 635764165:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-GAS	635764166	1	7401-430-62-44	LINEN SERVICES	49.26	49.26
Total 635764166:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-STREETS	635764167	1	2007-431-20-44	LINEN SERVICE	47.69	47.69

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 635764167:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-WATER	635764168	1	7110-430-42-44	LINEN SERVICE	47.69	47.69
Total 635764168:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	CUSTODIAL SUPPLIES-PW	635778188	1	7620-430-10-44	LINEN SERVICE	27.75	27.75
Total 635778188:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-GAS	635778189	1	7401-430-62-44	LINEN SERVICES	49.26	49.26
Total 635778189:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-STREETS	635778190	1	2007-431-20-44	LINEN SERVICE	47.69	47.69
Total 635778190:											
01/18	01/11/2018	200282	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-WATER	635778191	1	7110-430-42-44	LINEN SERVICE	38.47	38.47
Total 635778191:											
01/18	01/11/2018	200283	1070	AT&T MOBILITY	WIRELESS PHONES-PD	287277908661X1228201	1	1000-421-10-45	COMMUNICATIONS	270.21	270.21
Total 287277908661X1228201:											
01/18	01/11/2018	200283	1070	AT&T MOBILITY	WIRELESS PHONES-PD	835956037X01012018	1	1000-421-10-45	COMMUNICATIONS	98.88	98.88
Total 835956037X01012018:											
01/18	01/11/2018	200284	1411	BADAWI & ASSOCIATES	FY 2017 AUDIT	1481	1	1000-417-10-43	PROFESSIONAL SVCS	2,317.50	2,317.50
01/18	01/11/2018	200284	1411	BADAWI & ASSOCIATES	FY 2017 AUDIT	1481	2	7620-430-10-43	PROFESSIONAL SVCS	257.50	257.50
Total 1481:											
01/18	01/11/2018	200285	927	BAXTER AUTO PARTS IN	SUPPLES-FD	320191218	1	1000-422-10-46	SUPPLIES-SMALL TOOLS	17.67	17.67

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 320191218:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- L.L FLOOD	399282	1	1003-452-20-46	SUPPLIES GENERAL	17.67	17.67
Total 399282:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- L.L FLOOD	399354	1	1003-452-20-46	SUPPLIES GENERAL	73.79	73.79
Total 399354:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- L.L FLOOD	401276	1	1000-422-10-46	SUPPLIES-GENERAL	23.11	23.11
Total 401276:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	401434	1	1000-452-20-46	SUPPLIES-GENERAL	5.78	5.78
Total 401434:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	401462	1	1000-452-20-46	SUPPLIES-GENERAL	59.81	59.81
Total 401462:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	401594	1	1000-452-20-46	SUPPLIES-GENERAL	6.52	6.52
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-GC	401594	2	7530-451-52-44	REPAIR & MAINT - BUILDING	88.71	88.71
Total 401594:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-GC	401660	1	7530-451-52-44	REPAIR & MAINTENANCE - MIS	25.63	25.63
Total 401660:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	401687	1	1000-452-20-46	SUPPLIES-GENERAL	114.34	114.34
Total 401687:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-GC	401697	1	7530-451-52-44	REPAIR & MAINT - BUILDING	24.05	24.05
Total 401697:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-GC	401697	1	7530-451-52-44	REPAIR & MAINT - BUILDING	20.26	20.26
Total 401697:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 401697:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- PARKS	401793	1	1000-452-20-46	SUPPLIES-GENERAL	19.08	19.08
Total 401793:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	401801	1	1000-452-20-46	SUPPLIES-GENERAL	50.68	50.68
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- AIRPORT	401801	2	7201-430-81-46	SUPPLIES - GENERAL	12.88	12.88
Total 401801:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- AIRPORT	401809	1	7201-430-81-46	SUPPLIES - GENERAL	17.60	17.60
Total 401809:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- FD	401912	1	1000-422-10-46	SUPPLIES-GENERAL	57.86	57.86
Total 401912:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- FD	401968	1	1000-422-10-46	SUPPLIES-JANITORIAL	70.27	70.27
Total 401968:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- MEM. PARK FLOOD	402000	1	1003-452-20-46	SUPPLIES GENERAL	10.12	10.12
Total 402000:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- GAS	402079	1	7401-430-62-46	SUPPLIES-GENERAL	10.12	10.12
Total 402079:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- L.L FLOOD	402252	1	1003-452-20-46	SUPPLIES GENERAL	23.13	23.13
Total 402252:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-GC	402267	1	7530-451-52-46	SUPPLIES-GENERAL	17.55	17.55
Total 402267:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-GC	402267	1	7530-451-52-46	SUPPLIES-GENERAL	3.85	3.85

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 402267:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-WATER	402294	1	7110-430-42-46	SUPPLIES-GENERAL	3.85	3.85
Total 402294:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	402525	1	2007-431-20-46	SUPPLIES-GENERAL	21.22	21.22
Total 402525:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-WATER	402599	1	7110-430-42-46	SUPPLIES-GENERAL	1.63	1.63
Total 402599:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-WATER	402691	1	7110-430-42-46	SUPPLIES-GENERAL	7.12	7.12
Total 402691:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES-WATER	403099	1	7110-430-42-46	SUPPLIES-GENERAL	1.92	1.92
Total 403099:											
01/18	01/11/2018	200286	76	BILLINGTON ACE HARD	SUPPLIES- WATER	403111	1	7110-430-42-46	SUPPLIES-GENERAL	12.54	12.54
Total 403111:											
01/18	01/11/2018	200287	1217	BITLE, SEAN	IRRIGATION REPAIRS-GC	118	1	7530-451-52-44	REPAIR & MAINTENANCE - MIS	2,000.00	2,000.00
Total 118:											
01/18	01/11/2018	200288	9214	BURDG DUNHAM & ASS	PLAN CHECK FEE CHARGED T	122117	1	1000-424-20-32	BUILDING PERMITS	656.86	656.86
Total 122117:											
01/18	01/11/2018	200289	6380		WOODSTOVE REBATE	010918	1	8404-430-12-48	GRANTS	1,209.82	1,209.82
Total 010918:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - 600 MAI	PLC600MAINST 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLC600MAINST 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - B OF A	PLCBOFA 010218	1	2007-431-20-44	DISPOSAL	20.41	20.41
Total PLCBOFA 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - BUEHL	PLCBUEHLERDNT 01021	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCBUEHLERDNT 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - DIAMO	PLCDIAMONDMTN 01021	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCDIAMONDMTN 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - ELKS L	PLCELKSLODGE 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCELKSLODGE 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - FROST	PLCFROSTYMILL 010218	1	2007-431-20-44	DISPOSAL	20.41	20.41
Total PLCFROSTYMILL 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - GROCE	PLCGROCERYOUT 01021	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCGROCERYOUT 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - HAIR H	PLCHAIRHUNTER 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCHAIRHUNTER 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - HOTEL	PLCHOTELLSN1 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCHOTELLSN1 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - KNOCH	PLCKNOCHBUILD 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total PLCKNOCHBUILD 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - LITTLE I	PLCLITTLEITAL 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCLITTLEITAL 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - LV CHA	PLCLVCHARTR 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCLVCHARTR 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - MT LAS	PLCMTLASSENP 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCMTLASSENP 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - PANCE	PLCPANCERAPL 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCPANCERAPL 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - PANCE	PLCPANCERPL 010218	1	2007-431-20-44	DISPOSAL	81.34	81.34
Total PLCPANCERPL 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SIERRA	PLCSIERRAJWLR 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCSIERRAJWLR 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SIERRA	PLCSIERRATHTR 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCSIERRATHTR 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SVILLE	PLCSVILLEREAL 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCSVILLEREAL 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - UPTOW	PLCUPTOWNPARK 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCUPTOWNPARK 010218:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - U S PO	PLCUSPOSTAL 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCUSPOSTAL 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - VETS M	PLCVETSMEMOR 010218	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCVETSMEMOR 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - WALMA	PLCWALMARTBUS 01021	1	2007-431-20-44	DISPOSAL	40.67	40.67
Total PLCWALMARTBUS 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	110 NORTH ST	SVL110NORTH 010218	1	1000-452-20-44	DISPOSAL	252.28	252.28
Total SVL110NORTH 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	925 SIERRA ST-PW	SVL15 010218	1	7620-430-10-44	DISPOSAL	172.48	172.48
Total SVL15 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	66 N LASSEN ST	SVL2 010218	1	1000-417-10-44	DISPOSAL	194.90	194.90
Total SVL2 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	470-895 CIRCLE DR	SVL470895CIR 010218	1	7530-451-52-44	DISPOSAL	207.59	207.59
Total SVL470895CIR 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	95 N WEATHERLOW ST	SVL5 010218	1	1000-452-20-44	DISPOSAL	207.59	207.59
Total SVL5 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	1801 MAIN ST-PD	SVL7 010218	1	1000-421-10-44	DISPOSAL	103.80	103.80
Total SVL7 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	720 SOUTH ST SHOP-PW	SVL8 010218	1	7620-430-10-44	DISPOSAL	172.48	172.48

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total SVL8 010218:											
01/18	01/11/2018	200290	1307	C&S WASTE SOLUTIONS	RIVER ST	SVLRIVERST 010218	1	1000-452-20-44	DISPOSAL	172.48	172.48
Total SVLRIVERST 010218:											
01/18	01/11/2018	200291	1116	CALIFORNIA BUILDING S	4TH QTR SB 1473 FEE REPORT	010918	1	1000-2205-006	DEPOSIT PAYABLE-SB 1473	130.53	130.53
Total 010918:											
01/18	01/11/2018	200292	9142		24 HOUR SHIFT	010318	1	1000-422-10-43	VOLUNTEERS	50.00	50.00
Total 010318:											
01/18	01/11/2018	200292	9142		24 HOUR SHIFT	121317	1	1000-422-10-43	VOLUNTEERS	25.00	25.00
Total 121317:											
01/18	01/11/2018	200293	9201		REFUND GAS DEPOSIT	10505550028	1	7401-2228-000	DEPOSITS-CUSTOMER	197.64	197.64
Total 10505550028:											
01/18	01/11/2018	200294	173	DATCO SERVICES	SUBSTANCE TEST 1ST QTR 20	135613	1	1000-416-10-43	TECHNICAL SVCS	483.00	483.00
Total 135613:											
01/18	01/11/2018	200294	173	DATCO SERVICES	SUBSTANCE TEST 12/17	33735870	1	1000-416-10-43	TECHNICAL SVCS	52.00	52.00
Total 33735870:											
01/18	01/11/2018	200295	182	DEPARTMENT OF CONS	4TH QTR 2017 SMP FEE REPO	010918	1	1000-2205-003	DEPOSITS-STRONG MOTION P	156.98	156.98
Total 010918:											
01/18	01/11/2018	200296	194	DIAMOND SAW SHOP IN	SUPPLIES -FLOOD MEM. PARK	15876	1	1003-452-20-46	SUPPLIES GENERAL	81.77	81.77
Total 15876:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200296	194	DIAMOND SAW SHOP IN	SUPPLIES -FLOOD MEM. PARK	15957	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	29.17	29.17
Total 15957:											
01/18	01/11/2018	200296	194	DIAMOND SAW SHOP IN	SUPPLIES -FLOOD MEM. PARK	15967	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	17.26	17.26
Total 15967:											
01/18	01/11/2018	200296	194	DIAMOND SAW SHOP IN	SUPPLIES- FIRE	15973	1	1000-422-10-46	SUPPLIES-SMALL TOOLS	17.26	17.26
Total 15973:											
01/18	01/11/2018	200297	7293	DIG IT CONSTRUCTION	REHAB SC-1 PROJECT NO 15-0	121417	1	2007-431-30-44	CONSTRUCTION SERVICES	9,026.40	9,026.40
Total 121417:											
01/18	01/11/2018	200297	7293	DIG IT CONSTRUCTION	REHAB SC PROJECT NO 15-03	121517	1	2007-431-30-44	CONSTRUCTION SERVICES	21,975.38	21,975.38
Total 121517:											
01/18	01/11/2018	200298	1260	DIRECTV INC	CABLE-PD	33206891397	1	1000-421-10-45	COMMUNICATIONS	46.49	46.49
Total 33206891397:											
01/18	01/11/2018	200299	219	ED STAUB & SONS PETR	256.16 GAL PROPANE-AIRPOR	0346636	1	7201-430-81-46	PROPANE	460.84	460.84
Total 0346636:											
01/18	01/11/2018	200299	219	ED STAUB & SONS PETR	1000 GAL DIESEL	S31527	1	1000-1410-001	INVENTORIES-GASOLINE	3,237.66	3,237.66
Total S31527:											
01/18	01/11/2018	200299	219	ED STAUB & SONS PETR	201.50 GAL PROPANE- GC	S33341	1	7530-451-52-46	PROPANE	337.13	337.13
Total S33341:											
01/18	01/11/2018	200299	219	ED STAUB & SONS PETR	85.60 GAL PROPANE-GC	S36477	1	7530-451-52-46	PROPANE	143.22	143.22

CITY OF SUSANVILLE

Check Register - Payments by Vendor
Check Issue Dates: 1/8/2018 - 1/11/2018

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total S36477:											
01/18	01/11/2018	200300	221	EDGE WIRELESS	SUPPLIES-GAS	S4238018.002	1	7401-430-62-46	SUPPLIES-GENERAL	24.43	24.43
Total S4238018.002:											
01/18	01/11/2018	200301	8451	EJS QUALITY GARAGE D	RPR WINDOWS- PW	837	1	7620-430-10-44	REPAIR AND MAINTENANCE-F	1,269.00	1,269.00
Total 837:											
01/18	01/11/2018	200302	238	FASTENAL COMPANY	SUPPLIES- FD	77004	1	1000-422-10-44	FACILITY - REPAIR & MAINTEN	59.01	59.01
Total 77004:											
01/18	01/11/2018	200303	241	FEATHER PUBLISHING C	ADVERTISEMENT-GC	1383504	1	7530-451-52-45	ADVERTISING	384.30	384.30
Total 1383504:											
01/18	01/11/2018	200303	241	FEATHER PUBLISHING C	ADVERTISEMENT-GC	1385285	1	7530-451-52-45	ADVERTISING	384.30	384.30
Total 1385285:											
01/18	01/11/2018	200304	9209		WOODSTOVE REBATE	010318	1	8404-430-12-48	GRANTS	1,500.00	1,500.00
Total 010318:											
01/18	01/11/2018	200305	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-G	779998A	1	7530-451-50-43	TECHNICAL SVCS	22.00	22.00
Total 779998A:											
01/18	01/11/2018	200305	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-G	779999A	1	7530-451-50-43	TECHNICAL SVCS	22.00	22.00
Total 779999A:											
01/18	01/11/2018	200305	1033	FGL ENVIRONMENTAL	WEEKLY ANALYSIS	790001A	1	7110-430-42-43	TECHNICAL SVCS	147.00	147.00
Total 790001A:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200305	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING	790157A	1	7110-430-42-43	TECHNICAL SVCS	95.00	95.00
Total 790157A:											
01/18	01/11/2018	200306	257	FOREST OFFICE EQUIP	OFFICE SUPPLIES	866	1	1000-415-10-46	SUPPLIES-GENERAL	146.07	146.07
Total 866:											
01/18	01/11/2018	200307	265	FRONTIER	257-0315 AWOS AIRPORT	0315 121517	1	7201-430-81-45	COMMUNICATIONS	45.41	45.41
Total 0315 121517:											
01/18	01/11/2018	200307	265	FRONTIER	257-1045 P/W ENGINEERING	1045 121517	1	7620-430-10-45	COMMUNICATIONS	49.53	49.53
Total 1045 121517:											
01/18	01/11/2018	200307	265	FRONTIER	257-1056-PW SHOP	1056 122017	1	7620-430-10-45	COMMUNICATIONS	49.53	49.53
Total 1056 122017:											
01/18	01/11/2018	200307	265	FRONTIER	257-1057-FAX PW	1057 122017	1	7620-430-10-45	COMMUNICATIONS	160.26	160.26
Total 1057 122017:											
01/18	01/11/2018	200307	265	FRONTIER	257-2520 GOLF COURSE	2520 010118	1	7530-451-52-45	COMMUNICATIONS	316.88	316.88
Total 2520 010118:											
01/18	01/11/2018	200307	265	FRONTIER	257-2845 U/B ROLL OVER	2845 121517	1	7620-430-10-45	COMMUNICATIONS	66.39	66.39
Total 2845 121517:											
01/18	01/11/2018	200307	265	FRONTIER	257-4725 CITY HALL FAX	4725 121517	1	1000-417-10-45	COMMUNICATIONS	36.94	36.94
01/18	01/11/2018	200307	265	FRONTIER	257-4725 CITY HALL FAX	4725 121517	2	1000-417-10-45	COMMUNICATIONS	36.94	36.94
Total 4725 121517:											
01/18	01/11/2018	200307	265	FRONTIER	257-5152 FIRE	5152 121017	1	1000-422-10-45	COMMUNICATIONS	501.68	501.68

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 5152 121017:											
01/18	01/11/2018	200307	265	FRONTIER	257-7098 NATURAL GAS	7098 010118	1	7401-430-62-45	COMMUNICATIONS	501.68	501.68
Total 7098 010118:											
01/18	01/11/2018	200307	265	FRONTIER	257-7236-PW	7236 122017	1	7620-430-10-45	COMMUNICATIONS	202.38	202.38
Total 7236 122017:											
01/18	01/11/2018	200307	265	FRONTIER	257-7237-GAS	7237 122017	1	7620-430-10-45	COMMUNICATIONS	57.44	57.44
Total 7237 122017:											
01/18	01/11/2018	200308	1453	GOLDK INC.	SUPPLIES-GAS	121995	1	7401-430-62-46	SUPPLIES-GENERAL	197.03	197.03
Total 121995:											
01/18	01/11/2018	200309	1148	GREATAMERICA FINANC	COPIER LEASE-PW	21879664	1	7620-430-10-44	RENT & LEASE EQUIP & VEHIC	363.93	363.93
Total 21879664:											
01/18	01/11/2018	200310	6256		WOODSTOVE REBATE	010318	1	8404-430-12-48	GRANTS	1,500.00	1,500.00
Total 010318:											
01/18	01/11/2018	200311	288		REIMBURSE HEALTH INS	010918	1	7610-2239-006	RETIREE SICK LEAVE BANK PA	81.64	81.64
Total 010918:											
01/18	01/11/2018	200312	8912		REIM ICC EXAM	010918	1	1000-424-20-45	TRAVEL	199.00	199.00
Total 010918:											
01/18	01/11/2018	200313	298	HAT CREEK CONSTRUC	SUPPLIES- L.L FLOOD	S074980	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	982.96	982.96
Total S074980:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200314	1075	INDEPENDENT ELECTRI	SUPPLIES-GAS	S103451366.004	1	7401-430-62-46	SUPPLIES-GENERAL	101.89	101.89
Total S103451366.004:											
01/18	01/11/2018	200315	338	JACKSON'S SERVICE CE	FUEL- GAS	13711	1	7401-430-62-46	GASOLINE	75.34	75.34
Total 13711:											
01/18	01/11/2018	200315	338	JACKSON'S SERVICE CE	FUEL- GAS	15668	1	7401-430-62-46	GASOLINE	82.09	82.09
Total 15668:											
01/18	01/11/2018	200315	338	JACKSON'S SERVICE CE	RPR & MAINT- GAS	41347	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	622.34	622.34
01/18	01/11/2018	200315	338	JACKSON'S SERVICE CE	RPR & MAINT- WATER	41347	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	622.34	622.34
Total 41347:											
01/18	01/11/2018	200316	911	JOHNSTONE SUPPLY	SUPPLIES-GAS	415-S2254566.002	1	7401-430-62-46	SUPPLIES-GENERAL	122.04	122.04
Total 415-S2254566.002:											
01/18	01/11/2018	200317	362	KAUFFMAN, BILL	CUSTODIAL SVCS	753136	1	1000-417-10-44	CUSTODIAL	122.04	122.04
Total 753136:											
01/18	01/11/2018	200317	362	KAUFFMAN, BILL	CUSTODIAL SVCS-PW	753137	1	7620-430-10-44	CUSTODIAL	650.00	650.00
Total 753137:											
01/18	01/11/2018	200318	374	L N CURTIS & SONS	EQUIPMENT-FD	145652	1	1000-422-10-47	MACHINERY AND EQUIPMENT	83.55	83.55
Total 145652:											
01/18	01/11/2018	200318	374	L N CURTIS & SONS	EQUIPMENT-FD	145677	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	83.55	83.55
Total 145677:											
01/18	01/11/2018	200318	374	L N CURTIS & SONS	EQUIPMENT-FD	146251	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	1,335.26	1,335.26
Total 146251:											
01/18	01/11/2018	200318	374	L N CURTIS & SONS	EQUIPMENT-FD	146251	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	237.93	237.93

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 146251:											
01/18	01/11/2018	200318	374	L N CURTIS & SONS	EQUIPMENT-FD	146573	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	237.93	237.93
Total 146573:											
01/18	01/11/2018	200318	374	L N CURTIS & SONS	CREDIT TO S0347321-FD	CM6669	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	720.88	720.88
Total CM6669:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES- FIRE	292066	1	1000-422-10-46	SUPPLIES-GENERAL	16.08	16.08
Total 292066:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES- FIRE	293241	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	25.23	25.23
Total 293241:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES- FIRE	293247	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	3.21	3.21
Total 293247:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES- WATER	293439	1	7110-430-42-44	REPAIR AND MAINTENANCE-F	75.24	75.24
Total 293439:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-STREETS	293476	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	33.97	33.97
Total 293476:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES- FIRE	293589	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	9.78	9.78
Total 293589:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-PARKS	293754	1	1000-452-20-46	SUPPLIES-GENERAL	21.01	21.01
Total 293754:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-STREETS	293795	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	47.31	47.31
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-WATER	293795	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	80.99	80.99
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-GAS	293795	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	60.95	60.95
Total 293795:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-GAS	293801	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	68.81	68.81
Total 293801:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-STREETS	294142	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	32.59	32.59
Total 294142:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-STREETS	294154	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	3.21	3.21
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-GAS	294154	2	7401-430-62-44	REPAIR AND MAINT-VEHICLE	4.15	4.15
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-WATER	294154	3	7110-430-42-44	REPAIR AND MAINTENANCE-V	5.49	5.49
Total 294154:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	CREDIT-STREETS	294277	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	64.33-	64.33-
Total 294277:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-STREETS	294278	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	3.83	3.83
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-WATER	294278	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	6.56	6.56
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-GAS	294278	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	4.94	4.94
Total 294278:											
01/18	01/11/2018	200319	411	LASSEN MOTOR PARTS	SUPPLIES-FIRE	734723	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	22.49	22.49
Total 734723:											
01/18	01/11/2018	200320	1102	LASSEN PC	BACKUP LICENSE-FIRE	21264	1	1000-422-10-43	TECHNICAL SVCS	53.99	53.99
Total 21264:											
01/18	01/11/2018	200320	1102	LASSEN PC	BACKUP LICENSE-FIRE	21342	1	1000-422-10-43	TECHNICAL SVCS	75.43	75.43

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 21342:											
01/18	01/11/2018	200321	413	LASSEN TIRE	4 SNOW TIRE MOUNTS 78-PD	49497	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	678.18	678.18
Total 49497:											
01/18	01/11/2018	200321	413	LASSEN TIRE	4 SNOW TIRE MOUNTS #84-PD	49498	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	678.18	678.18
Total 49498:											
01/18	01/11/2018	200321	413	LASSEN TIRE	4 SNOW TIRE MOUNTS #86-PD	49500	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	678.18	678.18
Total 49500:											
01/18	01/11/2018	200322	437	LMUD	AIRPORT VASI LIGHTS	10108 122217	1	7201-430-81-46	ELECTRICITY	80.19	80.19
Total 10108 122217:											
01/18	01/11/2018	200322	437	LMUD	JOHNSTONVILLE RD SPRINKLE	101262 121817	1	1000-452-30-46	ELECTRICITY	21.45	21.45
Total 101262 121817:											
01/18	01/11/2018	200322	437	LMUD	GOLF COURSE IRR WELL30 HP	122907 122217	1	7530-451-52-46	ELECTRICITY	33.95	33.95
Total 122907 122217:											
01/18	01/11/2018	200322	437	LMUD	GOLF COURSE IRR PUMP/8TH	122929 122217	1	7530-451-52-46	ELECTRICITY	20.00	20.00
Total 122929 122217:											
01/18	01/11/2018	200322	437	LMUD	GOLF COURSE PUMP HOUSE	132052 122217	1	7530-451-52-46	ELECTRICITY	21.02	21.02
Total 132052 122217:											
01/18	01/11/2018	200322	437	LMUD	470-895 CIRCLE DR-CLUB HOU	144281 122217	1	7530-451-52-46	ELECTRICITY	246.65	246.65
Total 144281 122217:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200322	437	LMUD	SOUTH ST - PW OFFICE	14590 122917	1	7620-430-10-46	ELECTRICITY	478.56	478.56
Total 14590 122917:											
01/18	01/11/2018	200322	437	LMUD	SOUTH ST ROOSEVELT AREA	1744 122917	1	1000-452-20-46	ELECTRICITY	8.44	8.44
Total 1744 122917:											
01/18	01/11/2018	200322	437	LMUD	RIVERSIDE PARK LIGHTS	1999 122917	1	1000-452-20-46	ELECTRICITY	35.12	35.12
Total 1999 122917:											
01/18	01/11/2018	200322	437	LMUD	CADY SPRINGS	26784 122917	1	7110-430-42-46	ELECTRICITY	36.13	36.13
Total 26784 122917:											
01/18	01/11/2018	200322	437	LMUD	1505 MAIN ST	2876 122217	1	1000-422-10-46	ELECTRICITY	891.74	891.74
Total 2876 122217:											
01/18	01/11/2018	200322	437	LMUD	472-105 JOHNSTONVILLE WAT	350161 122117	1	7112-430-42-46	ELECTRICITY	136.81	136.81
Total 350161 122117:											
01/18	01/11/2018	200322	437	LMUD	RICHMOND RD BRIDGE	35094 122917	1	2007-431-60-46	ELECTRICITY	244.23	244.23
Total 35094 122917:											
01/18	01/11/2018	200322	437	LMUD	LITTLE LEAGUE PARK AREA LI	3522 122217	1	1000-452-20-46	ELECTRICITY	33.77	33.77
Total 3522 122217:											
01/18	01/11/2018	200322	437	LMUD	N WEATHERLOW ST SIGNALS-	3651 122217	1	2007-431-60-46	ELECTRICITY	134.97	134.97
Total 3651 122217:											
01/18	01/11/2018	200322	437	LMUD	720 SOUTH EMULSION TANK-P	38646 122917	1	7620-430-10-46	ELECTRICITY	20.00	20.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 38646 122917:											
01/18	01/11/2018	200322	437	LMUD	WELL #3-WATER	4559	1	7110-430-42-46	ELECTRICITY	953.03	953.03
Total 4559:											
01/18	01/11/2018	200322	437	LMUD	MAIN & ALEXANDER SIGNALS-	49496 122217	1	2007-431-60-46	ELECTRICITY	152.79	152.79
Total 49496 122217:											
01/18	01/11/2018	200322	437	LMUD	MAIN & FAIRFIELD-STREETS	49497 122217	1	2007-431-60-46	ELECTRICITY	110.74	110.74
Total 49497 122217:											
01/18	01/11/2018	200322	437	LMUD	MAIN & JOHNSTNVLE SIGNAL-	49498 122217	1	2007-431-60-46	ELECTRICITY	138.69	138.69
Total 49498 122217:											
01/18	01/11/2018	200322	437	LMUD	RIVERSIDE & MAIN LIGHTS-ST	49499 122217	1	2007-431-60-46	ELECTRICITY	225.22	225.22
Total 49499 122217:											
01/18	01/11/2018	200322	437	LMUD	AIRPORT LOT 5	51908 122217	1	7201-430-81-46	ELECTRICITY	85.09	85.09
Total 51908 122217:											
01/18	01/11/2018	200322	437	LMUD	AIRPORT HANGER 6	54333 122217	1	7201-430-81-46	ELECTRICITY	20.00	20.00
Total 54333 122217:											
01/18	01/11/2018	200322	437	LMUD	SPRING RIDGE BOOSTER-WAT	55754 122917	1	7110-430-42-46	ELECTRICITY	258.86	258.86
Total 55754 122917:											
01/18	01/11/2018	200322	437	LMUD	925 SIERRA RD SPORTS CTR	60453 122217	1	1000-452-20-46	ELECTRICITY	20.44	20.44
Total 60453 122217:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200322	437	LMUD	AIRPORT OFFICE	7146 122217	1	7201-430-81-46	ELECTRICITY	506.72	506.72
Total 7146 122217:											
01/18	01/11/2018	200322	437	LMUD	AIRPORT GAS PUMP	7154 122217	1	7201-430-81-46	ELECTRICITY	28.88	28.88
Total 7154 122217:											
01/18	01/11/2018	200322	437	LMUD	GOLF COURSE CLUB HOUSE	7394 122217	1	7530-451-52-46	ELECTRICITY	83.83	83.83
Total 7394 122217:											
01/18	01/11/2018	200322	437	LMUD	GOLF COURSE CART BARN 2	7400 122217	1	7530-451-52-46	ELECTRICITY	17.68	17.68
Total 7400 122217:											
01/18	01/11/2018	200322	437	LMUD	WELL #1-WATER	7714 122217	1	7110-430-42-46	ELECTRICITY	157.01	157.01
Total 7714 122217:											
01/18	01/11/2018	200322	437	LMUD	1801 MAIN ST	8314 122217	1	1000-421-10-46	ELECTRICITY	1,083.52	1,083.52
Total 8314 122217:											
01/18	01/11/2018	200322	437	LMUD	GOLF COURSE BARN 1 & 3	9312 122217	1	7530-451-52-46	ELECTRICITY	20.00	20.00
Total 9312 122217:											
01/18	01/11/2018	200322	437	LMUD	RIVERSIDE PARK LIGHTS	9501 122917	1	1000-452-20-46	ELECTRICITY	379.02	379.02
Total 9501 122917:											
01/18	01/11/2018	200322	437	LMUD	GEO PUMP #2	9503 122917	1	7301-430-52-46	ELECTRICITY	47.17	47.17
Total 9503 122917:											
01/18	01/11/2018	200322	437	LMUD	HOSPITAL LN-GEO	9963 122917	1	7301-430-52-46	ELECTRICITY	21.02	21.02

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 9963 122917:											
01/18	01/11/2018	200323	452	MARTIN SECURITY SYST	720 SOUTH ST SECURITY- PW	035697	1	7620-430-10-43	TECHNICAL SVCS	21.02	21.02
Total 035697:											
01/18	01/11/2018	200323	452	MARTIN SECURITY SYST	470-895 CIRCLE DR PROSHOP	035708	1	7530-451-52-43	TECHNICAL SERVICES	40.00	40.00
Total 035708:											
01/18	01/11/2018	200323	452	MARTIN SECURITY SYST	75 WEATHERLOW SECURITY	035784	1	1000-452-20-43	TECHNICAL SVCS	99.00	99.00
Total 035784:											
01/18	01/11/2018	200323	452	MARTIN SECURITY SYST	60 N LASSEN SECURITY	035874	1	1000-417-10-43	TECHNICAL SVCS	83.00	83.00
Total 035874:											
01/18	01/11/2018	200324	1416		24 HOUR SHIFT	010318	1	1000-422-10-43	VOLUNTEERS	25.00	25.00
Total 010318:											
01/18	01/11/2018	200325	467	METER VALVE & CONTR	PURCHASE GAS METERS	12947	1	7401-430-63-47	MACHINERY & EQUIPMENT	5,650.00	5,650.00
01/18	01/11/2018	200325	467	METER VALVE & CONTR	PURCHASE GAS METERS	12947	2	7401-430-63-47	MACHINERY & EQUIPMENT	445.89	445.89
Total 12947:											
01/18	01/11/2018	200326	975	MIKE ENGMAN CO	EXCAVATOR RENTAL- WATER	279792	1	7110-430-42-44	RENT & LEASES EQUIP & VEHI	450.00	450.00
Total 279792:											
01/18	01/11/2018	200327	1463	MILLER CLEANING SERV	CUSTODIAL SERVICES -PD	MCS2140	1	1000-421-10-44	CUSTODIAL	450.00	450.00
Total MCS2140:											
01/18	01/11/2018	200328	531	MOBIL 1 LUBE EXPRESS	OIL CHANGE #72- GAS	10373	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	61.08	61.08

CITY OF SUSANVILLE

Check Register - Payments by Vendor
 Check Issue Dates: 1/8/2018 - 1/11/2018

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 10373:											
01/18	01/11/2018	200329	9211		REFUND GAS DEPOSIT	10410730207	1	7401-2228-000	DEPOSITS-CUSTOMER	61.08	61.08
Total 10410730207:											
01/18	01/11/2018	200330	1300		REIM OFFICE SUPPLIES-FD	121317	1	1000-422-10-46	SUPPLIES-JANITORIAL	33.18	33.18
Total 121317:											
01/18	01/11/2018	200331	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493720	1	1003-452-20-46	SUPPLIES GENERAL	128.13	128.13
Total 2493720:											
01/18	01/11/2018	200331	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493724	1	1003-452-20-46	SUPPLIES GENERAL	128.13	128.13
Total 2493724:											
01/18	01/11/2018	200331	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493759	1	1003-452-20-46	SUPPLIES GENERAL	327.92	327.92
Total 2493759:											
01/18	01/11/2018	200331	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493891	1	1003-452-20-46	SUPPLIES GENERAL	327.92	327.92
Total 2493891:											
01/18	01/11/2018	200332	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT 1/	58020 010118	1	1000-417-10-45	COMMUNICATIONS	107.23-	107.23-
Total 58020 010118:											
01/18	01/11/2018	200333	572	QUILL CORPORATION	OFFICE SUPPLIES-PW	1059280. A	1	7620-430-10-46	SUPPLIES-GENERAL	840.00	840.00
Total 1059280. A:											
01/18	01/11/2018	200333	572	QUILL CORPORATION	OFFICE SUPPLIES	3322553	1	1000-417-10-46	SUPPLIES-GENERAL	42.17	42.17
Total 3322553:											
										57.88	57.88

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200333	572	QUILL CORPORATION	OFFICE SUPPLIES	3328852	1	1000-417-10-46	SUPPLIES-GENERAL	54.02	54.02
Total 3328852:											
01/18	01/11/2018	200333	572	QUILL CORPORATION	OFFICE SUPPLIES-PW	3505343	1	7620-430-10-46	SUPPLIES-GENERAL	7.50	7.50
Total 3505343:											
01/18	01/11/2018	200334	1296	RENTAL GUYS	CHIPPER- MEM. PARK FLOOD	644913-5	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	303.11	303.11
Total 644913-5:											
01/18	01/11/2018	200334	1296	RENTAL GUYS	LOADER- MEM. PARK FLOOD	645398-5	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	1,516.98	1,516.98
Total 645398-5:											
01/18	01/11/2018	200335	9212		REFUND GAS DEPOSIT	10437550032	1	7401-2228-000	DEPOSITS-CUSTOMER	129.21	129.21
Total 10437550032:											
01/18	01/11/2018	200336	9215		REFUND GAS DEPOSIT	10500650018	1	7401-2228-000	DEPOSITS-CUSTOMER	83.85	83.85
Total 10500650018:											
01/18	01/11/2018	200337	9216		TR EX SACRAMENTO 1/17-1/19	011118	1	1000-411-10-45	TRAVEL	303.26	303.26
Total 011118:											
01/18	01/11/2018	200338	1076	SIERRA COFFEE AND BE	BOTTLED WATER-PW	48923	1	7620-430-10-46	SUPPLIES-GENERAL	14.50	14.50
Total 48923:											
01/18	01/11/2018	200338	1076	SIERRA COFFEE AND BE	BOTTLED WATER-PW	49122	1	7620-430-10-46	SUPPLIES-GENERAL	24.50	24.50
Total 49122:											
01/18	01/11/2018	200339	1270	SILVER STATE BARRICA	SUPPLIES- STREETS	96881	1	2007-431-20-46	SUPPLIES-GENERAL	38.80	38.80

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 96881:											
01/18	01/11/2018	200340	883	SILVER STATE INTERNA	BREAK VALVE #604- FD	SP442033	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	38.80	38.80
Total SP442033:											
01/18	01/11/2018	200341	1265	SUSANVILLE PAINT CEN	SUPPLIES- L.L. FLOOD	36102	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	296.95	296.95
Total 36102:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	606 NEVADA	1274 010118	1	1000-417-10-44	SEWER	47.00	47.00
Total 1274 010118:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	66 N LASSEN	1276 010118	1	1000-417-10-44	SEWER	104.00	104.00
Total 1276 010118:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	115 N WEATHERLOW	1448 010118	1	1000-451-80-44	SEWER	52.00	52.00
Total 1448 010118:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	65 N WEATHERLOW - ROOPS F	1449 010118	1	1000-452-20-44	SEWER	104.00	104.00
Total 1449 010118:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	1505 MAIN	2064 010118	1	1000-422-10-44	SEWER	52.00	52.00
Total 2064 010118:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	1801 MAIN	2121 010118	1	1000-421-10-44	SEWER	52.00	52.00
Total 2121 010118:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	1850 RIVER ST	3667	1	1000-452-20-44	SEWER	52.00	52.00
Total 3667:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	1600 RIVERSIDE DR	3668	1	1000-452-20-44	SEWER	52.00	52.00
Total 3668:											
01/18	01/11/2018	200342	677	SUSANVILLE SANITARY	1200 NORTH ST	3669 010118	1	1000-452-20-44	SEWER	52.00	52.00
Total 3669 010118:											
01/18	01/11/2018	200343	685	SUSANVILLE SUPERMAR	ANSUL SYSTEM PERMIT FEE	010918	1	1000-424-20-32	BUILDING PERMITS	82.00	82.00
01/18	01/11/2018	200343	685	SUSANVILLE SUPERMAR	ANSUL SYSTEM PERMIT FEE	010918	2	1000-2205-006	DEPOSIT PAYABLE-SB 1473	1.00	1.00
01/18	01/11/2018	200343	685	SUSANVILLE SUPERMAR	ANSUL SYSTEM PERMIT FEE	010918	3	1000-422-10-34	PROTECTIVE INSPECTION FEE	225.00	225.00
Total 010918:											
01/18	01/11/2018	200344	1407	SUSANVILLE WEED ABA	ABATEMENT 110 HALL STREET	122817	1	1000-425-20-43	TECHNICAL SVCS	320.00	320.00
Total 122817:											
01/18	01/11/2018	200345	696	TECH SERVICES	MONTHLY MAINT. FEE TO ASS	1734	1	7201-430-81-43	TECHNICAL SVCS	575.00	575.00
Total 1734:											
01/18	01/11/2018	200346	9213		REFUND GAS DEPOSIT	10102950419	1	7401-2228-000	DEPOSITS-CUSTOMER	129.02	129.02
Total 10102950419:											
01/18	01/11/2018	200347	966	TURF STAR, INC.	REPAIRS-GC	6991008-00	1	7530-451-52-44	REPAIR & MAINTENANCE - MIS	171.70	171.70
Total 6991008-00:											
01/18	01/11/2018	200348	770	WESTERN NEVADA SUP	SUPPLIES- GAS	67220281	1	7401-430-62-46	SUPPLIES-GENERAL	477.69	477.69
Total 67220281:											
01/18	01/11/2018	200348	770	WESTERN NEVADA SUP	SUPPLIES- WATER	67272300	1	7110-430-42-46	SUPPLIES-SMALL TOOLS	265.49	265.49
Total 67272300:											
01/18	01/11/2018	200348	770	WESTERN NEVADA SUP	SUPPLIES- GAS	67279137	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	11.50	11.50

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount	
Total 67279137:												
01/18	01/11/2018	200348	770	WESTERN NEVADA SUP	SUPPLIES-GC	67279703	1	7530-451-52-44	REPAIR & MAINTENANCE - MIS	60.06	60.06	
Total 67279703:												
01/18	01/11/2018	200348	770	WESTERN NEVADA SUP	SUPPLIES-GC	67286385	1	7530-451-52-44	REPAIR & MAINTENANCE - MIS	164.00	164.00	
Total 67286385:												
01/18	01/11/2018	200348	770	WESTERN NEVADA SUP	CREDIT- GC	CM67279703	1	7530-451-50-44	REPAIR & MAINTENANCE-FACI	60.06-	60.06-	
Total CM67279703:												
01/18	01/11/2018	200349	6664		REFUND GAS DEPOSIT	10530900004	1	7401-2228-000	DEPOSITS-CUSTOMER	75.71	75.71	
Total 10530900004:												
Grand Totals:											85,606.27	85,606.27

Report Criteria:

Report type: GL detail

Check Voided = False

Report Criteria:
Report type: GL detail
Check Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES- WATER	1113 122517	1	7110-430-42-46	SUPPLIES-GENERAL	1,122.89	1,122.89
Total 1113 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX LAS VEGAS	1352 122517	1	1000-421-10-45	TRAINING	182.38	182.38
Total 1352 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX SEASIDE	1885 122517	1	1000-421-10-45	TRAINING	1,457.40	1,457.40
Total 1885 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	POSTAGE-PD	2754 122517	1	1000-421-10-46	POSTAGE	7.20	7.20
01/18	01/18/2018	200351	884	BANK OF AMERICA	RPR & MAINT-PD	2754 122517	2	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	21.31	21.31
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX NAPA	2754 122517	3	1000-421-10-45	TRAINING	897.92	897.92
01/18	01/18/2018	200351	884	BANK OF AMERICA	BOOKS & PERIODICALS-PD	2754 122517	4	1000-421-10-46	BOOKS AND PERIODICALS	525.42	525.42
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-PD	2754 122517	5	1000-421-10-46	SUPPLIES-GENERAL	49.71	49.71
Total 2754 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX CHICO 12/1/	3609 122517	1	1000-422-10-45	TRAVEL	350.00	350.00
Total 3609 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	SOFTWARE SUPPORT	4028 122517	1	1000-413-20-47	SOFTWARE	199.99	199.99
01/18	01/18/2018	200351	884	BANK OF AMERICA	CITY HALL PHONES	4028 122517	2	1000-417-10-45	COMMUNICATIONS	552.79	552.79
01/18	01/18/2018	200351	884	BANK OF AMERICA	ADVERTISING	4028 122517	3	1000-416-10-45	ADVERTISING	176.00	176.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES	4028 122517	4	1000-417-10-46	SUPPLIES-GENERAL	6.31	6.31
Total 4028 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	FACILITY RPR & MAINT-FD	4119 122517	1	1000-422-10-44	FACILITY - REPAIR & MAINTEN	935.09	935.09
Total 4119 122517:											
										262.32-	262.32-

Check Issue Dates: 1/18/2018 - 1/18/2018

Jan 17, 2018 10:37AM

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX ANAHEIM	4728 122517	1	1000-424-20-45	TRAVEL	1,324.96	1,324.96
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-FD	4728 122517	2	1000-422-10-46	SUPPLIES-GENERAL	58.95	58.95
Total 4728 122517: 1,383.91 1,383.91											
01/18	01/18/2018	200351	884	BANK OF AMERICA	RPR & MAINT-AIR POLLUTION	5023 122517	1	7620-430-10-44	REPAIR AND MAINTENANCE-V	21.32	21.32
01/18	01/18/2018	200351	884	BANK OF AMERICA	WEB BUILDER-AP	5023 122517	2	7620-430-11-48	DUES AND MEMBERSHIPS	22.95	22.95
01/18	01/18/2018	200351	884	BANK OF AMERICA	REPAIR & MAINT- AIR POLLUTI	5023 122517	3	7620-430-11-44	VEHICLE REPAIR & MAINTENA	56.40	56.40
Total 5023 122517: 100.67 100.67											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TRAVEL EXPENSE	6579 122517	1	1000-413-20-45	TRAVEL	737.77	737.77
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES	6579 122517	2	1000-417-10-46	SUPPLIES-GENERAL	285.46	285.46
01/18	01/18/2018	200351	884	BANK OF AMERICA	REPAIR & MAINT-GC	6579 122517	3	7530-451-56-44	REPAIR & MAINTENANCE MISC	203.76	203.76
01/18	01/18/2018	200351	884	BANK OF AMERICA	TRAVEL EXPENSE	6579 122517	4	1000-411-40-45	TRAVEL	175.00	175.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	TECHNICAL SERVICES	6579 122517	5	1000-417-10-43	TECHNICAL SVCS	784.21	784.21
01/18	01/18/2018	200351	884	BANK OF AMERICA	POSTAGE	6579 122517	6	1000-417-10-46	POSTAGE	65.18	65.18
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-L.L FLOOD	6579 122517	7	1003-451-52-46	SUPPLIES GENERAL	61.03	61.03
Total 6579 122517: 2,312.41 2,312.41											
01/18	01/18/2018	200351	884	BANK OF AMERICA	SOFTWARE SUPPORT-PW	7045 122517	1	7620-430-10-47	SOFTWARE	297.00	297.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	WEB SUPPORT-PW	7045 122517	2	7620-430-10-47	SOFTWARE	49.99	49.99
01/18	01/18/2018	200351	884	BANK OF AMERICA	DUES & MEMBERSHIP-PW	7045 122517	3	7620-430-10-48	DUES AND MEMBERSHIPS	24.90	24.90
01/18	01/18/2018	200351	884	BANK OF AMERICA	POSTAGE-PW	7045 122517	4	7620-430-11-46	POSTAGE	13.60	13.60
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-PW	7045 122517	5	7620-430-10-46	SUPPLIES-GENERAL	48.27	48.27
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-GAS	7045 122517	6	7401-430-62-46	SUPPLIES-GENERAL	77.21	77.21
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX	7045 122517	7	7620-430-10-45	TRAVEL	290.00	290.00
Total 7045 122517: 800.97 800.97											
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-GAS	7575 122517	1	7401-430-62-46	SUPPLIES-GENERAL	39.68	39.68
Total 7575 122517: 39.68 39.68											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX RENO	8955 122517	1	1000-421-10-45	TRAINING	525.00	525.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	DUES-PD	8955 122517	2	1000-421-10-48	DUES AND MEMBERSHIPS	100.00	100.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	SPECIAL OPS-PD	8955 122517	3	1000-421-10-48	SPECIAL OPERATIONS	182.79	182.79

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 8955 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	MAINT & REPAIR-PD	9536 122517	1	1000-421-10-44	FACILITY - REPAIR & MAINTEN	21.44	21.44
Total 9536 122517:											
Grand Totals:											
										10,753.87	10,753.87

Report Criteria:

Report type: GL detail
 Check Voided = False

Report Criteria:

Report type: GL detail

Check Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200361	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9950540258	1	7401-430-62-46	SUPPLIES-GENERAL	49.60	49.60
01/18	01/18/2018	200361	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9950540258	2	7401-430-62-44	REPAIR AND MAINT-VEHICLE	101.49	101.49
01/18	01/18/2018	200361	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9950540258	3	2007-431-20-44	REPAIR AND MAINTENANCE-V	79.56	79.56
01/18	01/18/2018	200361	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9950540258	4	7110-430-42-44	REPAIR AND MAINTENANCE-V	136.22	136.22
01/18	01/18/2018	200361	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9950540258	5	7110-430-42-46	SUPPLIES-GENERAL	56.42	56.42
Total 9950540258:											
01/18	01/18/2018	200362	30	ALMANOR ENERGY PLU	HVAC SYSTEM REPAIRS	W029547	1	1000-417-10-44	FACILITY - REPAIR & MAINTEN	491.00	491.00
Total W029547:											
01/18	01/18/2018	200363	40	AMPS ELECTRIC	REPAIR RIVERSIDE PARK LIGH	2473	1	1000-452-20-43	TECHNICAL SVCS	95.00	95.00
Total 2473:											
01/18	01/18/2018	200364	44	ARAMARK UNIFORM SE	CUSTODIAL SUPPLIES-PW	635792721	1	7620-430-10-44	LINEN SERVICE	27.75	27.75
Total 635792721:											
01/18	01/18/2018	200364	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-GAS	635792722	1	7401-430-62-44	LINEN SERVICES	49.26	49.26
Total 635792722:											
01/18	01/18/2018	200364	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-STREETS	635792723	1	2007-431-20-44	LINEN SERVICE	57.68	57.68
Total 635792723:											
01/18	01/18/2018	200364	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-WATER	635792724	1	7110-430-42-44	LINEN SERVICE	38.47	38.47
Total 635792724:											
01/18	01/18/2018	200365	9219		REFUND GAS DEPOSIT	10306804916	1	7401-2228-000	DEPOSITS-CUSTOMER	180.40	180.40

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 10306804916:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES- WATER	1113 122517	1	7110-430-42-46	SUPPLIES-GENERAL	180.40	180.40
Total 1113 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX LAS VEGAS	1352 122517	1	1000-421-10-45	TRAINING	182.38	182.38
Total 1352 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX SEASIDE	1885 122517	1	1000-421-10-45	TRAINING	1,457.40	1,457.40
Total 1885 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	POSTAGE-PD	2754 122517	1	1000-421-10-46	POSTAGE	7.20	7.20
01/18	01/18/2018	200351	884	BANK OF AMERICA	RPR & MAINT-PD	2754 122517	2	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	21.31	21.31
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX! NAPA	2754 122517	3	1000-421-10-45	TRAINING	897.92	897.92
01/18	01/18/2018	200351	884	BANK OF AMERICA	BOOKS & PERIODICALS-PD	2754 122517	4	1000-421-10-46	BOOKS AND PERIODICALS	525.42	525.42
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-PD	2754 122517	5	1000-421-10-46	SUPPLIES-GENERAL	49.71	49.71
Total 2754 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX CHICO 12/1/1	3609 122517	1	1000-422-10-45	TRAVEL	350.00	350.00
Total 3609 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	SOFTWARE SUPPORT	4028 122517	1	1000-413-20-47	SOFTWARE	199.99	199.99
01/18	01/18/2018	200351	884	BANK OF AMERICA	CITY HALL PHONES	4028 122517	2	1000-417-10-45	COMMUNICATIONS	552.79	552.79
01/18	01/18/2018	200351	884	BANK OF AMERICA	ADVERTISING	4028 122517	3	1000-416-10-45	ADVERTISING	176.00	176.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES	4028 122517	4	1000-417-10-46	SUPPLIES-GENERAL	6.31	6.31
Total 4028 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	FACILITY RPR & MAINT-FD	4119 122517	1	1000-422-10-44	FACILITY - REPAIR & MAINTEN	262.32-	262.32-
Total 4119 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX ANAHEIM	4728 122517	1	1000-424-20-45	TRAVEL	1,324.96	1,324.96

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-FD	4728 122517	2	1000-422-10-46	SUPPLIES-GENERAL	58.95	58.95
Total 4728 122517: 1,383.91 1,383.91											
01/18	01/18/2018	200351	884	BANK OF AMERICA	RPR & MAINT-AIR POLLUTION	5023 122517	1	7620-430-10-44	REPAIR AND MAINTENANCE-V	21.32	21.32
01/18	01/18/2018	200351	884	BANK OF AMERICA	WEB BUILDER-AP	5023 122517	2	7620-430-11-48	DUES AND MEMBERSHIPS	22.95	22.95
01/18	01/18/2018	200351	884	BANK OF AMERICA	REPAIR & MAINT- AIR POLLUTI	5023 122517	3	7620-430-11-44	VEHICLE REPAIR & MAINTENA	56.40	56.40
Total 5023 122517: 100.67 100.67											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TRAVEL EXPENSE	6579 122517	1	1000-413-20-45	TRAVEL	737.77	737.77
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES	6579 122517	2	1000-417-10-46	SUPPLIES-GENERAL	285.46	285.46
01/18	01/18/2018	200351	884	BANK OF AMERICA	REPAIR & MAINT-GC	6579 122517	3	7530-451-56-44	REPAIR & MAINTENANCE MISC	203.76	203.76
01/18	01/18/2018	200351	884	BANK OF AMERICA	TRAVEL EXPENSE	6579 122517	4	1000-411-40-45	TRAVEL	175.00	175.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	TECHNICAL SERVICES	6579 122517	5	1000-417-10-43	TECHNICAL SVCS	784.21	784.21
01/18	01/18/2018	200351	884	BANK OF AMERICA	POSTAGE	6579 122517	6	1000-417-10-46	POSTAGE	65.18	65.18
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-L.L FLOOD	6579 122517	7	1003-451-52-46	SUPPLIES GENERAL	61.03	61.03
Total 6579 122517: 2,312.41 2,312.41											
01/18	01/18/2018	200351	884	BANK OF AMERICA	SOFTWARE SUPPORT-PW	7045 122517	1	7620-430-10-47	SOFTWARE	297.00	297.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	WEB SUPPORT-PW	7045 122517	2	7620-430-10-47	SOFTWARE	49.99	49.99
01/18	01/18/2018	200351	884	BANK OF AMERICA	DUES & MEMBERSHIP-PW	7045 122517	3	7620-430-10-48	DUES AND MEMBERSHIPS	24.90	24.90
01/18	01/18/2018	200351	884	BANK OF AMERICA	POSTAGE-PW	7045 122517	4	7620-430-11-46	POSTAGE	13.60	13.60
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-PW	7045 122517	5	7620-430-10-46	SUPPLIES-GENERAL	48.27	48.27
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-GAS	7045 122517	6	7401-430-62-46	SUPPLIES-GENERAL	77.21	77.21
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX	7045 122517	7	7620-430-10-45	TRAVEL	290.00	290.00
Total 7045 122517: 800.97 800.97											
01/18	01/18/2018	200351	884	BANK OF AMERICA	SUPPLIES-GAS	7575 122517	1	7401-430-62-46	SUPPLIES-GENERAL	39.68	39.68
Total 7575 122517: 39.68 39.68											
01/18	01/18/2018	200351	884	BANK OF AMERICA	TR EX RENO	8955 122517	1	1000-421-10-45	TRAINING	525.00	525.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	DUES-PD	8955 122517	2	1000-421-10-48	DUES AND MEMBERSHIPS	100.00	100.00
01/18	01/18/2018	200351	884	BANK OF AMERICA	SPECIAL OPS-PD	8955 122517	3	1000-421-10-48	SPECIAL OPERATIONS	182.79	182.79

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 8955 122517:											
01/18	01/18/2018	200351	884	BANK OF AMERICA	MAINT & REPAIR-PD	9536 122517	1	1000-421-10-44	FACILITY - REPAIR & MAINTEN	807.79	807.79
Total 9536 122517:											
01/18	01/18/2018	200366	8943	BANNER HEALTH	PHYSICAL-FIRE	1205267549	1	1000-422-10-43	PROFESSIONAL SVCS	80.00	80.00
Total 1205267549:											
01/18	01/18/2018	200367	66	BEAMS MD INC, JAY M	DMV PHYSICAL-WATER	1891A8595	1	7110-430-42-43	PROFESSIONAL SVCS	150.00	150.00
Total 1891A8595:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	XMAS SUPPLIES	401113	1	1000-417-10-46	SUPPLIES-GENERAL	3.85	3.85
Total 401113:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	XMAS SUPPLIES	401132	1	1000-417-10-46	SUPPLIES-GENERAL	10.10	10.10
Total 401132:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- L.L FLOOD	401147	1	1003-452-20-46	SUPPLIES GENERAL	43.39	43.39
Total 401147:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- L.L FLOOD	401498	1	1003-452-20-46	SUPPLIES GENERAL	67.31	67.31
Total 401498:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- PARKS	401687	1	1000-452-20-46	SUPPLIES-GENERAL	20.26	20.26
Total 401687:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- L.L FLOOD	402700	1	1003-452-20-46	SUPPLIES GENERAL	28.41	28.41
Total 402700:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES	402975	1	1000-417-10-46	SUPPLIES-GENERAL	19.51	19.51
Total 402975:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	CITY HALL SUPPLIES	403012	1	1000-417-10-44	FACILITY - REPAIR & MAINTEN	3.89	3.89
Total 403012:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SANDPAPER-FIRE	403025	1	1000-417-10-46	SUPPLIES-GENERAL	.76	.76
Total 403025:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- L.I FLOOD	40312	1	1003-452-20-46	SUPPLIES GENERAL	1.92	1.92
Total 40312:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	403299	1	1000-452-20-46	SUPPLIES-GENERAL	48.24	48.24
Total 403299:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- GAS	403408	1	7401-430-62-46	SUPPLIES-GENERAL	38.53	38.53
Total 403408:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- MEM. PARK FLOOD	403475	1	1003-452-20-46	SUPPLIES GENERAL	24.10	24.10
Total 403475:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	403522	1	2007-431-20-46	SUPPLIES-GENERAL	3.20	3.20
Total 403522:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- GAS	403542	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	2.26	2.26
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES-WATER	403542	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	2.99	2.99
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	403542	3	2007-431-20-44	REPAIR AND MAINTENANCE-V	1.75	1.75
Total 403542:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	403553	1	2007-431-20-46	SUPPLIES-GENERAL	21.22	21.22

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 403553:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- WATER	403576	1	7112-430-42-46	SUPPLIES GENERAL	21.22	21.22
Total 403576:											
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES- GAS	403612	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	8.71	8.71
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES-WATER	403612	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	11.56	11.56
01/18	01/18/2018	200368	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	403612	3	2007-431-20-44	REPAIR AND MAINTENANCE-V	6.75	6.75
Total 403612:											
01/18	01/18/2018	200369	1307	C&S WASTE SOLUTIONS	1505 MAIN ST	SVL1505MAINST 010218	1	1000-422-10-44	DISPOSAL	172.48	172.48
Total SVL1505MAINST 010218:											
01/18	01/18/2018	200370	9142		24 HOUR SHIFTS 1/4/18, 1/10/18	011718	1	1000-422-10-43	VOLUNTEERS	172.48	172.48
Total 011718:											
01/18	01/18/2018	200371	1375	CENTRAL SANITARY SU	JANITORIAL SUPPLES-FD	852586	1	1000-422-10-46	SUPPLIES-JANITORIAL	100.00	100.00
Total 852586:											
01/18	01/18/2018	200372	148	COMPUTER LOGISTICS	MONTHLY SERVICES 25 HOUR	70764	3	1000-417-10-43	TECHNICAL SVCS	223.31	223.31
Total 70764:											
01/18	01/18/2018	200372	148	COMPUTER LOGISTICS	ANTI- VIRUS BARRACUSA 300	70773	4	1000-417-10-43	TECHNICAL SVCS	220.00	220.00
Total 70773:											
01/18	01/18/2018	200373	156	CREATIVE FORMS & CO	ENVELOPES-GAS	116084	1	7401-430-62-46	SUPPLIES-GENERAL	100.00	100.00
01/18	01/18/2018	200373	156	CREATIVE FORMS & CO	ENVELOPES-WATER	116084	2	7110-430-42-46	SUPPLIES-GENERAL	100.00	100.00
Total 116084:											
01/18	01/18/2018	200374	171	DANS TREE SERVICE	REMOVE DEAD TREE MEM PA	754568	1	1000-452-20-43	TECHNICAL SVCS	348.30	348.30
Total 200374:											
										1,000.00	1,000.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 754566:											
01/18	01/18/2018	200375	194	DIAMOND SAW SHOP IN	MIX OIL-PARKS	15981	1	1000-452-21-46	SUPPLIES-GENERAL	22.52	22.52
Total 15981:											
01/18	01/18/2018	200375	194	DIAMOND SAW SHOP IN	BAR OIL- PARKS	15989	1	1000-452-20-46	SUPPLIES-GENERAL	30.18	30.18
Total 15989:											
01/18	01/18/2018	200376	9220		REFUND WATER	10415800003	1	7110-2228-000	DEPOSITS-CUSTOMER	18.68	18.68
Total 10415800003:											
01/18	01/18/2018	200377	219	ED STAUB & SONS PETR	FUEL-FIRE	1416218	1	1000-422-10-46	GASOLINE	724.37	724.37
Total 1416218:											
01/18	01/18/2018	200378	1484	EDGES ELECTRICAL GR	SUPPLIES-GAS	S4238018.002	1	7401-430-62-46	SUPPLIES-GENERAL	24.43	24.43
Total S4238018.002:											
01/18	01/18/2018	200378	1484	EDGES ELECTRICAL GR	CITY HALL LIGHTS	S4238957.001	1	1000-417-10-44	FACILITY - REPAIR & MAINTEN	309.23	309.23
Total S4238957.001:											
01/18	01/18/2018	200379	241	FEATHER PUBLISHING C	ADVERTISEMENT-PW	1383487	1	7620-430-10-45	ADVERTISING	117.60	117.60
Total 1383487:											
01/18	01/18/2018	200380	257	FOREST OFFICE EQUIP	KYOCERA COPIER -PW	CC9819	1	7620-430-10-43	TECHNICAL SVCS	620.44	620.44
Total CC9819:											
01/18	01/18/2018	200380	257	FOREST OFFICE EQUIP	MAINT.CONTRACT FOLD MACH	CC9830	1	7401-430-62-43	TECHNICAL SVCS	42.00	42.00
01/18	01/18/2018	200380	257	FOREST OFFICE EQUIP	MAINT.CONTRACT FOLD MACH	CC9830	2	7110-430-42-43	TECHNICAL SVCS	42.00	42.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total CC9830:											
01/18	01/18/2018	200381	265	FRONTIER	257-1000 DSL SERVICE	1000 010518	1	1000-417-10-45	COMMUNICATIONS	84.00	84.00
01/18	01/18/2018	200381	265	FRONTIER	257-1000 GAS - DEBIT MACHIN	1000 010518	2	7401-430-62-45	COMMUNICATIONS	145.00	145.00
01/18	01/18/2018	200381	265	FRONTIER	257-1000 WATER - DEBIT MACH	1000 010518	3	7110-430-42-45	COMMUNICATIONS	24.15	24.15
01/18	01/18/2018	200381	265	FRONTIER	257-1000 ADMIN FAX	1000 010518	4	1000-413-20-45	COMMUNICATIONS	24.15	24.15
01/18	01/18/2018	200381	265	FRONTIER	257-1000 CITY CLERK FAX	1000 010518	5	1000-411-40-45	COMMUNICATIONS	1.10	1.10
01/18	01/18/2018	200381	265	FRONTIER	257-1000 ADMIN	1000 010518	6	1000-413-20-45	COMMUNICATIONS	1.10	1.10
01/18	01/18/2018	200381	265	FRONTIER	257-1000 CITY CLERK	1000 010518	7	1000-411-40-45	COMMUNICATIONS	3.64	3.64
01/18	01/18/2018	200381	265	FRONTIER	257-1000 CITY CLERK	1000 010518	8	1000-415-10-45	COMMUNICATIONS	2.80	2.80
01/18	01/18/2018	200381	265	FRONTIER	257-1000 COMM DEVELOPMEN	1000 010518	9	1000-419-10-45	COMMUNICATIONS	2.80	2.80
01/18	01/18/2018	200381	265	FRONTIER	257-1000 CITY HALL	1000 010518	10	1000-417-10-45	COMMUNICATIONS	242.86	242.86
Total 1000 010518: 450.40 450.40											
01/18	01/18/2018	200381	265	FRONTIER	257-1033-PARKS	1033 010518	1	1000-452-20-45	COMMUNICATIONS	231.17	231.17
Total 1033 010518: 231.17 231.17											
01/18	01/18/2018	200381	265	FRONTIER	257-2960 HVAC/ELEVATOR LIN	2960 010518	1	1000-417-10-45	COMMUNICATIONS	66.42	66.42
Total 2960 010518: 66.42 66.42											
01/18	01/18/2018	200382	9210		REFUND GAS DEPOSIT	10505550028	1	7401-2228-000	DEPOSITS-CUSTOMER	197.64	197.64
Total 10505550028: 197.64 197.64											
01/18	01/18/2018	200383	279	GOVT FINANCE OFFICER	MEMBERSHIP 2018	0114007 12/14/18	1	1000-415-10-48	DUES AND MEMBERSHIPS	95.00	95.00
01/18	01/18/2018	200383	279	GOVT FINANCE OFFICER	MEMBERSHIP 2018	0114007 12/14/18	2	1000-1430-105	PREPAID - OTHER	95.00	95.00
Total 0114007 12/14/18: 190.00 190.00											
01/18	01/18/2018	200384	9223		REFUND WATER DEPOSIT	10333000001	1	7110-2228-000	DEPOSITS-CUSTOMER	9.57	9.57
Total 10333000001: 9.57 9.57											
01/18	01/18/2018	200385	298	HAT CREEK CONSTRUC	MATERIALS- STREETS	S074987	1	2007-431-92-44	CONSTRUCTION SERVICES	323.27	323.27

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total S074987:											
01/18	01/18/2018	200386	1075	INDEPENDENT ELECTRI	SUPPLIES-GAS	S103574034.001	1	7401-430-62-46	SUPPLIES-GENERAL	2.73	2.73
Total S103574034.001:											
01/18	01/18/2018	200387	1362	IRON MOUNTAIN INFO. M	SHREDDING- PD	PPD1390	1	1000-421-10-43	TECHNICAL SVCS	59.67	59.67
Total PPD1390:											
01/18	01/18/2018	200388	411	LASSEN MOTOR PARTS	SUPPLIES- GAS	294435	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	2.84	2.84
01/18	01/18/2018	200388	411	LASSEN MOTOR PARTS	SUPPLIES-WATER	294435	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	3.76	3.76
01/18	01/18/2018	200388	411	LASSEN MOTOR PARTS	SUPPLIES- STREETS	294435	3	2007-431-20-44	REPAIR AND MAINTENANCE-V	2.19	2.19
Total 294435:											
01/18	01/18/2018	200388	411	LASSEN MOTOR PARTS	SUPPLIES- STREETS	294454	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	5.53	5.53
Total 294454:											
01/18	01/18/2018	200388	411	LASSEN MOTOR PARTS	SUPPLIES- FIRE	294607	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	21.43	21.43
Total 294607:											
01/18	01/18/2018	200388	411	LASSEN MOTOR PARTS	SUPPLIES- FIRE	294640	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	38.48	38.48
Total 294640:											
01/18	01/18/2018	200389	412	LASSEN REGIONAL SOLI	DUMP FEES- MEM. PARK FLOO	53595	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	36.72	36.72
Total 53595:											
01/18	01/18/2018	200389	412	LASSEN REGIONAL SOLI	DUMP FEES- MEM. PARK FLOO	55906	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	6.84	6.84
Total 55906:											
01/18	01/18/2018	200389	412	LASSEN REGIONAL SOLI	DUMP FEES-PARKS	55958	1	1000-452-20-44	DISPOSAL	7.74	7.74

Check Issue Dates: 1/18/2018 - 1/18/2018

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 55958:											
01/18	01/18/2018	200390	425	LES SCHWAB TIRE CENT	ALIGNMENT #50-WATER	60400216633	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	79.95	79.95
Total 60400216633:											
01/18	01/18/2018	200391	437	LMUD	66 N LASSEN ST	2466 010518	1	1000-452-20-46	ELECTRICITY	736.90	736.90
Total 2466 010518:											
01/18	01/18/2018	200391	437	LMUD	N WEATHERLOW ST-TENNIS S	24661 010518	1	1000-452-20-46	ELECTRICITY	20.00	20.00
Total 24661 010518:											
01/18	01/18/2018	200391	437	LMUD	NORTH ST BALL PARK-MEM FI	2843 010518	1	1000-452-20-46	ELECTRICITY	26.10	26.10
Total 2843 010518:											
01/18	01/18/2018	200391	437	LMUD	65 N WEATHERLOW ST-PARK	2865 010518	1	1000-452-20-46	ELECTRICITY	46.15	46.15
Total 2865 010518:											
01/18	01/18/2018	200391	437	LMUD	65 N WEATHERLOW ST-MUSEU	2866 010518	1	1000-451-80-46	ELECTRICITY	23.49	23.49
Total 2866 010518:											
01/18	01/18/2018	200391	437	LMUD	65 N WEATHERLOW ST-COMM	2867 010518	1	1000-452-20-46	ELECTRICITY	48.34	48.34
Total 2867 010518:											
01/18	01/18/2018	200391	437	LMUD	N WEATHERLOW ST-TENNIS C	2870 0105108	1	1000-452-20-46	ELECTRICITY	20.73	20.73
Total 2870 0105108:											
01/18	01/18/2018	200391	437	LMUD	115 N WEATHERLOW ST-MUSE	43866 010518	1	1000-451-80-46	ELECTRICITY	54.58	54.58
Total 43866 010518:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200391	437	LMUD	606 NEVADA ST	58209 010518	1	1000-417-10-46	ELECTRICITY	22.08	22.08
Total 58209 010518:											
01/18	01/18/2018	200391	437	LMUD	NORTH ST PARK LIGHTS-MEM	9283 010518	1	1000-452-20-46	ELECTRICITY	95.55	95.55
Total 9283 010518:											
01/18	01/18/2018	200391	437	LMUD	GEO PUMP #1	9297 010518	1	7301-430-52-46	ELECTRICITY	1,248.50	1,248.50
Total 9297 010518:											
01/18	01/18/2018	200391	437	LMUD	MAIN & PINE CHRISTMAS TREE	94811 010518	1	1000-452-20-46	ELECTRICITY	105.87	105.87
Total 94811 010518:											
01/18	01/18/2018	200392	975	MIKE ENGMAN CO	BAGWELL SPRING PROJECT	237883	1	7110-430-42-43	PROFESSIONAL SVCS	8,600.00	8,600.00
Total 237883:											
01/18	01/18/2018	200392	975	MIKE ENGMAN CO	CADY SPRINGS PROJECT	237884	1	7110-430-42-43	PROFESSIONAL SVCS	6,900.00	6,900.00
Total 237884:											
01/18	01/18/2018	200393	1182	NORTHERN CALIFORNIA	GLOVES-STREETS	501380	1	2007-431-20-46	SUPPLIES-GENERAL	159.00	159.00
01/18	01/18/2018	200393	1182	NORTHERN CALIFORNIA	GLOVES-WATER	501380	2	7110-430-42-46	SUPPLIES-GENERAL	239.01	239.01
01/18	01/18/2018	200393	1182	NORTHERN CALIFORNIA	GLOVES-PW	501380	3	7620-430-10-46	SUPPLIES-GENERAL	53.50	53.50
01/18	01/18/2018	200393	1182	NORTHERN CALIFORNIA	GLOVES-PARKS	501380	4	1000-452-20-46	SUPPLIES-GENERAL	207.05	207.05
Total 501380:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493459	1	1003-452-20-46	SUPPLIES GENERAL	967.28	967.28
Total 2493459:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493597	1	1003-452-20-46	SUPPLIES GENERAL	674.60	674.60
Total 2493597:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493646	1	1003-452-20-46	SUPPLIES GENERAL	54.21	54.21
Total 2493646:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493712	1	1003-452-20-46	SUPPLIES GENERAL	54.21	54.21
Total 2493712:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493716	1	1003-452-20-46	SUPPLIES GENERAL	273.38	273.38
Total 2493716:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493796	1	1003-452-20-46	SUPPLIES GENERAL	274.54	274.54
Total 2493796:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2493858	1	1003-452-20-46	SUPPLIES GENERAL	650.12	650.12
Total 2493858:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2494091	1	1003-452-20-46	SUPPLIES GENERAL	245.58	245.58
Total 2494091:											
01/18	01/18/2018	200394	546	PAYLESS BUILDING SUP	SUPPLIES- L.L FLOOD	2494108	1	1003-452-20-46	SUPPLIES GENERAL	33.25	33.25
Total 2494108:											
01/18	01/18/2018	200395	1562	R.E.Y ENGINEERS INC	GATEWAY PROJECT ENGINEE	16630	1	2007-431-39-43	PROFESSIONAL SERVICES	15,536.31	15,536.31
Total 16630:											
01/18	01/18/2018	200395	1562	R.E.Y ENGINEERS INC	GATEWAY PROJECT ENGINEE	16841	1	2007-431-39-43	PROFESSIONAL SERVICES	4,965.87	4,965.87
Total 16841:											
01/18	01/18/2018	200395	1562	R.E.Y ENGINEERS INC	GATEWAY PROJECT ENGINEE	16954	1	2007-431-39-43	PROFESSIONAL SERVICES	2,846.82	2,846.82
01/18	01/18/2018	200395	1562	R.E.Y ENGINEERS INC	GATEWAY PROJECT	16954	4	2007-431-39-43	PROFESSIONAL SERVICES	11,688.72	11,688.72

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Total 16954:											
01/18	01/18/2018	200396	582	RAY MORGAN CO INC	COPIER- FD	1882617	1	1000-422-10-44	RENT & LEASES EQUIP & VEHI	32.09	32.09
Total 1882617:											
01/18	01/18/2018	200396	582	RAY MORGAN CO INC	DOWN & UPSTAIRS COPIER	1897776	1	1000-417-10-44	RENT & LEASES EQUIP & VEHI	1,689.50	1,689.50
01/18	01/18/2018	200396	582	RAY MORGAN CO INC	COPIER-PD	1897776	2	1000-421-10-44	RENT & LEASES EQUIP & VEHI	479.03	479.03
Total 1897776:											
01/18	01/18/2018	200397	1296	RENTAL GUYS	CHIPPER RENTAL- MEM. PARK	644779-5	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	424.12	424.12
Total 644779-5:											
01/18	01/18/2018	200397	1296	RENTAL GUYS	CHIPPER RENTAL- MEM. PARK	647527-5	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	424.12	424.12
Total 647527-5:											
01/18	01/18/2018	200398	1368	SCHMIDT EQUIP. REPAI	SAFETY INSPECTION- WATER	3083	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	150.00	150.00
Total 3083:											
01/18	01/18/2018	200398	1368	SCHMIDT EQUIP. REPAI	SAFETY INSPECTION- STREET	3084	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	150.00	150.00
Total 3084:											
01/18	01/18/2018	200398	1368	SCHMIDT EQUIP. REPAI	SAFETY INSPECTION- STREET	3085	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	150.00	150.00
Total 3085:											
01/18	01/18/2018	200398	1368	SCHMIDT EQUIP. REPAI	SAFETY INSPECTION- STREET	3086	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	150.00	150.00
Total 3086:											
01/18	01/18/2018	200398	1368	SCHMIDT EQUIP. REPAI	SAFETY INSPECTION- STREET	3088	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	150.00	150.00

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Total 3088:											
01/18	01/18/2018	200398	1368	SCHMIDT EQUIP REPAI	SAFETY INSPECTION- PW	3089	1	7620-430-10-44	REPAIR AND MAINTENANCE-V	150.00	150.00
Total 3089:											
01/18	01/18/2018	200398	1368	SCHMIDT EQUIP REPAI	SAFETY INSPECTION- STREET	3090	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	150.00	150.00
Total 3090:											
01/18	01/18/2018	200399	628	SCORE	3RD QTR WORKERS COMPENS	01-33 LIAB	1	7630-411-40-42	WORKERS' COMPENSATION	92,629.73	92,629.73
Total 01-33 LIAB:											
01/18	01/18/2018	200400	1076	SIERRA COFFEE AND BE	BOTTLED WATER	48937	1	1000-417-10-46	SUPPLIES-GENERAL	34.65	34.65
Total 48937:											
01/18	01/18/2018	200401	9222		REFUND GAS DEPOSIT	10203184904	1	7401-2228-000	DEPOSITS-CUSTOMER	105.10	105.10
Total 10203184904:											
01/18	01/18/2018	200402	9224		REFUND GAS DEPOSIT	10530100628	1	7401-2228-000	DEPOSITS-CUSTOMER	195.60	195.60
Total 10530100628:											
01/18	01/18/2018	200403	1265	SUSANVILLE PAINT CEN	SUPPLIES- L.L. FLOOD	36173	1	1003-452-20-46	SUPPLIES GENERAL	489.56	489.56
Total 36173:											
01/18	01/18/2018	200404	677	SUSANVILLE SANITARY	720 SOUTH ST	3203 010118	1	7620-430-10-44	SEWER	52.00	52.00
Total 3203 010118:											
01/18	01/18/2018	200404	677	SUSANVILLE SANITARY	1600 RIVERSIDE DR	3668 010118	1	1000-452-20-44	SEWER	7.00	7.00
Total 3668 010118:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/18/2018	200405	689	SWRCB	WATER SYSTEM FEE 7/1/2017-	LW-1014581	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	7,504.00	7,504.00
Total LW-1014581:											
01/18	01/18/2018	200405	689	SWRCB	WATER SYSTEM FEE 7/1/2017-	SM-1014560	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	800.00	800.00
Total SM-1014560:											
01/18	01/18/2018	200405	689	SWRCB	WATER SYSTEM FEE 7/1/2017-	SM-1014577	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	456.00	456.00
Total SM-1014577:											
01/18	01/18/2018	200405	689	SWRCB	ANNUAL PERMIT FEE 7/1/17-6/3	WD-0129360	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	2,088.00	2,088.00
Total WD-0129360:											
01/18	01/18/2018	200406	1141	THOMPSON GARAGE DO	SERVICE DOORS-FD	99551	1	1000-422-10-44	FACILITY - REPAIR & MAINTEN	805.95	805.95
Total 99551:											
01/18	01/18/2018	200425	728	U S POSTMASTER	UB BILLING GAS	011818	1	7401-430-62-46	POSTAGE	401.78	401.78
01/18	01/18/2018	200425	728	U S POSTMASTER	UB BILLING WATER	011818	2	7110-430-42-46	POSTAGE	779.90	779.90
Total 011818:											
01/18	01/18/2018	200407	530	U.S. BANK EQUIPMENT F	COPIER-FIRE	347841462	1	1000-421-10-43	PROFESSIONAL SVCS	160.96	160.96
Total 347841462:											
01/18	01/18/2018	200408	738	UNITED STATES POSTAL	POSTAGE FOR POSTAGE MET	011818	1	1000-1410-002	INVENTORIES-POSTAGE	2,000.00	2,000.00
Total 011818:											
01/18	01/18/2018	200409	749	VERIZON WIRELESS	CELLULAR PHONES - FIRE	9799030951	1	1000-422-10-45	COMMUNICATIONS	266.07	266.07
Total 9799030951:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES-WATER	67199898	1	7110-430-42-46	SUPPLIES-GENERAL	200.44	200.44

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Total 67199838:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES- GAS	67268996	1	7401-430-62-46	SUPPLIES-SMALL TOOLS	200.44	200.44
Total 67268996:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES-WATER	67275882	1	7110-430-42-46	SUPPLIES-GENERAL	246.03	246.03
Total 67275882:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES- GAS	67288728	1	7401-430-62-46	SUPPLIES-GENERAL	217.57	217.57
Total 67288728:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES- GAS	67289220	1	7401-430-62-46	SUPPLIES-GENERAL	52.64	52.64
Total 67289220:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES- GAS	67290024	1	7401-430-62-46	SUPPLIES-GENERAL	36.94	36.94
Total 67290024:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES-WATER	67290188	1	7110-430-42-46	SUPPLIES-GENERAL	226.64	226.64
Total 67290188:											
01/18	01/18/2018	200410	770	WESTERN NEVADA SUP	SUPPLIES- GAS	67292008	1	7401-430-62-46	SUPPLIES-GENERAL	138.89	138.89
Total 67292008:											
01/18	01/18/2018	200411	1198	WESTWOOD SANITATIO	PORTABLE TOILET-GOLF COU	A-53015	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	98.66	98.66
Total A-53015:											
01/18	01/18/2018	200411	1198	WESTWOOD SANITATIO	PORTABLE TOILET-GOLF COU	A-53026	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	98.66	98.66
Total A-53026:											

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01/18	01/18/2018	200411	1198	WESTWOOD SANITATIO	PORTABLE TOILET - RIVERSID	A-53030	1	1000-452-20-44	RENT & LEASES EQUIP & VEHI	165.50	165.50
Total A-53030:											
01/18	01/18/2018	200411	1198	WESTWOOD SANITATIO	PORTABLE TOILET - SKYLINE	A-536022	1	1000-452-20-44	RENT & LEASES EQUIP & VEHI	98.66	98.66
Total A-536022:											
01/18	01/18/2018	200412	8878	WOOD RODGERS, INC.	PROFESSIONAL SERVICES	112509	1	2007-431-37-43	TECHNICAL SERVICES	137.69	137.69
Total 112509:											
01/18	01/18/2018	200412	8878	WOOD RODGERS, INC.	PROFESSIONAL SERVICES 9/3	112510	1	2007-431-36-43	TECHNICAL SERVICES	137.69	137.69
Total 112510:											
01/18	01/18/2018	200413	9221		WOODSTOVE REBATE	010918	1	8404-430-12-48	GRANTS	1,500.00	1,500.00
Total 010918:											
Grand Totals:										192,646.85	192,646.85

Report Criteria:

Report type: GL detail
 Check Voided = False

Report Criteria:

Report type: GL detail
Check Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/25/2018	200430	2	A-1 CHEMICAL INC	SUPPLIES-PARK	6031091	1	1000-452-20-46	SUPPLIES-JANITORIAL	196.14	196.14
Total 6031091:											
01/18	01/25/2018	200431	21	AIRGAS USA, LLC	CHLORINE- WATER	9071609426	1	7110-430-42-46	SUPPLIES-GENERAL	435.20	435.20
Total 9071609426:											
01/18	01/25/2018	200432	44	ARAMARK UNIFORM SE	CUSTODIAL SUPPLIES-PW	635806977	1	7620-430-10-44	LINEN SERVICE	27.75	27.75
Total 635806977:											
01/18	01/25/2018	200432	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-GAS	635806978	1	7401-430-62-44	LINEN SERVICES	50.37	50.37
Total 635806978:											
01/18	01/25/2018	200432	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-STREETS	635806979	1	2007-431-20-44	LINEN SERVICE	47.69	47.69
Total 635806979:											
01/18	01/25/2018	200432	44	ARAMARK UNIFORM SE	UNIFORM SERVICE-WATER	635806980	1	7110-430-42-44	LINEN SERVICE	38.47	38.47
Total 635806980:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES- PARKS	399795	1	1000-452-20-46	SUPPLIES-GENERAL	14.46	14.46
Total 399795:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES- PARKS	400556	1	1000-452-20-46	SUPPLIES-GENERAL	14.46	14.46
Total 400556:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES- GAS	402709	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	57.80	57.80

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 402709:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES- GAS	403552	1	7401-430-62-46	SUPPLIES-GENERAL	48.58	48.58
Total 403552:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES-WATER	404109	1	7110-430-42-46	SUPPLIES-GENERAL	33.93	33.93
Total 404109:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES-GAS	404132	1	7401-430-62-46	SUPPLIES-GENERAL	16.40	16.40
Total 404132:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES-GAS	404139	1	7401-430-62-46	SUPPLIES-GENERAL	12.14	12.14
Total 404139:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES-WATER	404147	1	7112-430-42-46	SUPPLIES GENERAL	6.53	6.53
Total 404147:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES- GAS	404192	1	7401-430-62-46	SUPPLIES-GENERAL	3.46	3.46
Total 404192:											
01/18	01/25/2018	200433	76	BILLINGTON ACE HARD	SUPPLIES-WATER	404328	1	7112-430-42-46	SUPPLIES GENERAL	10.20	10.20
Total 404328:											
01/18	01/25/2018	200434	9227		REFUND WATER DEPOSIT	10300300007	1	7110-2228-000	DEPOSITS-CUSTOMER	5.21	5.21
Total 10300300007:											
01/18	01/25/2018	200435	9233		REFUND GAS DEPOSIT	10331300106	1	7401-2228-000	DEPOSITS-CUSTOMER	161.91	161.91
Total 10331300106:											

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01/18	01/25/2018	200436	8601		REFUND COMMUNITY CENTER	011918	1	1000-2228-009	DEPOSITS-COMM CENTER RE	50.00	50.00
Total 011918:											
01/18	01/25/2018	200437	161	CSK AUTO INC	PARTS-WATER	2740103725	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	160.24	160.24
Total 2740103725:											
01/18	01/25/2018	200437	161	CSK AUTO INC	PARTS-WATER	2740103834	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	9.59	9.59
Total 2740103834:											
01/18	01/25/2018	200437	161	CSK AUTO INC	PARTS-WATER	2740103851	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	6.96	6.96
Total 2740103851:											
01/18	01/25/2018	200437	161	CSK AUTO INC	PARTS-WATER	2740103855	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	32.15	32.15
Total 2740103855:											
01/18	01/25/2018	200437	161	CSK AUTO INC	CREDIT- WATER	2740104162	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	9.59	9.59
Total 2740104162:											
01/18	01/25/2018	200437	161	CSK AUTO INC	PARTS-WATER	2740104164	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	55.02	55.02
Total 2740104164:											
01/18	01/25/2018	200437	161	CSK AUTO INC	PARTS-WATER	2740104263	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	21.90	21.90
Total 2740104263:											
01/18	01/25/2018	200437	161	CSK AUTO INC	CREDIT- WATER	2740104338	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	55.02	55.02
Total 2740104338:											
01/18	01/25/2018	200437	161	CSK AUTO INC	PARTS-WATER	2740106235	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	40.96	40.96

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Total 2740106235:											
01/18	01/25/2018	200438	194	DIAMOND SAW SHOP IN	REPAIR & MAINT.-GAS	15998	1	7401-430-62-44	REPAIR AND MAINTENANCE-MI	177.99	177.99
Total 15998:											
01/18	01/25/2018	200439	219	ED STAUB & SONS PETR	302.36 GAL PROPANE- AIRPOR	0348243	1	7201-430-81-46	PROPANE	542.15	542.15
Total 0348243:											
01/18	01/25/2018	200439	219	ED STAUB & SONS PETR	DELO-STREETS	1417123	1	2007-431-20-46	SUPPLIES-GENERAL	181.24	181.24
01/18	01/25/2018	200439	219	ED STAUB & SONS PETR	DELO-WATER	1417123	2	7110-430-42-46	SUPPLIES-GENERAL	310.28	310.28
01/18	01/25/2018	200439	219	ED STAUB & SONS PETR	DELO-GAS	1417123	3	7401-430-62-46	SUPPLIES-GENERAL	233.44	233.44
Total 1417123:											
01/18	01/25/2018	200439	219	ED STAUB & SONS PETR	89.30 GAL PROPANE-GC	S32239	1	7530-451-52-46	PROPANE	149.41	149.41
Total S32239:											
01/18	01/25/2018	200439	219	ED STAUB & SONS PETR	142.60 GAL PROPANE-GC	S32360	1	7530-451-52-46	PROPANE	238.59	238.59
Total S32360:											
01/18	01/25/2018	200440	241	FEATHER PUBLISHING C	EMPLOYMENT AD POLICE OFFI	1364116	1	1000-416-10-45	ADVERTISING	87.25	87.25
Total 1364116:											
01/18	01/25/2018	200440	241	FEATHER PUBLISHING C	EMPLOYMENT AD POOL DIREC	1386084	1	1000-452-23-45	ADVERTISING	206.40	206.40
Total 1386084:											
01/18	01/25/2018	200440	241	FEATHER PUBLISHING C	HOMEOWNERSHIP PROGRAM	1387972	1	2016-463-70-45	ADVERTISING	206.40	206.40
Total 1387972:											
01/18	01/25/2018	200440	241	FEATHER PUBLISHING C	PUBLIC HEARING NOTICE	7819	1	1000-411-40-45	ADVERTISING	68.60	68.60

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Total 7819:											
01/18	01/25/2018	200440	241	FEATHER PUBLISHING C	PUBLIC HEARING NOTICE	7820	1	1000-419-10-45	ADVERTISING	68.60	68.60
Total 7820:											
01/18	01/25/2018	200440	241	FEATHER PUBLISHING C	EMPLOYMENT AIRPORT COMM	7821	1	1000-416-10-45	ADVERTISING	63.70	63.70
Total 7821:											
01/18	01/25/2018	200441	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING	790319A	1	7110-430-42-43	TECHNICAL SVCS	44.10	44.10
Total 790319A:											
01/18	01/25/2018	200441	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-JO	790401A	1	7112-430-42-43	TECHNICAL SERVICES	117.00	117.00
Total 790401A:											
01/18	01/25/2018	200441	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING	790402A	1	7110-430-42-43	TECHNICAL SVCS	28.00	28.00
Total 790402A:											
01/18	01/25/2018	200442	9217	FLIGHT LIGHT INC.	SUPPLIES-AIRPORT	0061683	1	7201-430-81-44	REPAIR AND MAINTENANCE-F	122.89	122.89
Total 0061683:											
01/18	01/25/2018	200443	263		REIMBURSE HEALTH INS	012418	1	7610-2239-006	RETIREE SICK LEAVE BANK PA	122.89	122.89
Total 012418:											
01/18	01/25/2018	200444	265	FRONTIER	257-0315 AWOS AIRPORT	0315 011518	1	7201-430-81-45	COMMUNICATIONS	2,502.89	2,502.89
Total 0315 011518:											
01/18	01/25/2018	200444	265	FRONTIER	257-1041 ADMIN-PW	1041 010518	1	7620-430-10-45	COMMUNICATIONS	90.99	90.99
Total 1041 010518:											
										298.94	298.94

Check Issue Dates: 1/25/2018 - 1/25/2018

Jan 25, 2018 12:06PM

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/25/2018	200444	265	FRONTIER	257-1045 PW ENGINEERING	1045 011518	1	7620-430-10-45	COMMUNICATIONS	99.20	99.20
Total 1045 011518:											
01/18	01/25/2018	200444	265	FRONTIER	257-1051 PW-STREETS	1051 010518	1	7620-430-10-45	COMMUNICATIONS	40.43	40.43
Total 1051 010518:											
01/18	01/25/2018	200444	265	FRONTIER	257-1182 NAT GAS TELEMETRY	1182 011018	1	7401-430-62-45	COMMUNICATIONS	38.18	38.18
Total 1182 011018:											
01/18	01/25/2018	200444	265	FRONTIER	252-1182 SCADA - WATER	2-1182 011018	1	7110-430-42-45	COMMUNICATIONS	334.70	334.70
Total 2-1182 011018:											
01/18	01/25/2018	200444	265	FRONTIER	257-2845 U/B ROLL OVER	2845 011518	1	7620-430-10-45	COMMUNICATIONS	132.81	132.81
Total 2845 011518:											
01/18	01/25/2018	200444	265	FRONTIER	257-3292 MUSEUM	3292 011018	1	1000-451-80-45	COMMUNICATION	116.93	116.93
Total 3292 011018:											
01/18	01/25/2018	200444	265	FRONTIER	252-4247 LASSEN CO AIR POLL	4247 011018	1	7620-430-11-45	COMMUNICATIONS	171.93	171.93
Total 4247 011018:											
01/18	01/25/2018	200444	265	FRONTIER	257-4725-FAX	4725 011518	1	1000-419-10-45	COMMUNICATIONS	44.17	44.17
01/18	01/25/2018	200444	265	FRONTIER	257-4725-FAX	4725 011518	2	1000-417-10-45	COMMUNICATIONS	44.17	44.17
Total 4725 011518:											
01/18	01/25/2018	200445	9234		REFUND GAS DEPOSIT	10108720007	1	7401-2228-000	DEPOSITS-CUSTOMER	158.21	158.21
Total 10108720007:											
01/18	01/25/2018	200446	9231		WOODSTOVE REBATE	012218	1	8404-430-12-48	GRANTS	1,500.00	1,500.00

Check Issue Dates: 1/25/2018 - 1/25/2018

Jan 25, 2018 12:06PM

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 012218:											
01/18	01/25/2018	200447	8912		REIM TR EX ANAHIEM 177-1/12	012518	1	1000-424-20-45	TRAVEL	290.75	290.75
Total 012518:											
01/18	01/25/2018	200448	9229		REFUND COMMUNITY CENTER	011918	1	1000-2228-009	DEPOSITS-COMM CENTER RE	50.00	50.00
01/18	01/25/2018	200448	9229		REFUND COMMUNITY CENTER	011918	2	1000-452-20-36	RENT-COMMUNITY CENTER	50.00	50.00
Total 011918:											
01/18	01/25/2018	200449	326	IIMC	2018 MEMBER	22981 121817	1	1000-1430-105	PREPAID - OTHER	80.02	80.02
01/18	01/25/2018	200449	326	IIMC	2018 MEMBER	22981 121817	2	1000-411-40-48	DUES AND MEMBERSHIPS	79.98	79.98
Total 22981 121817:											
01/18	01/25/2018	200450	335	J.W. WOOD CO INC	SUPPLIES-GAS	S102370	1	7401-430-62-46	SUPPLIES-GENERAL	3.72	3.72
Total S102370:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES-PD	0078 011218	1	1000-421-10-44	DISPOSAL	11.00	11.00
Total 0078 011218:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES- L.L. FLOOD	54196	1	1003-452-20-44	REPAIR AND MAINTENANCE MI	79.56	79.56
Total 54196:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	56048	1	2007-431-20-44	DISPOSAL	40.00	40.00
Total 56048:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	56061	1	2007-431-20-44	DISPOSAL	40.00	40.00
Total 56061:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	56079	1	2007-431-20-44	DISPOSAL	40.00	40.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 56079:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	56108	1	2007-431-20-44	DISPOSAL	40.00	40.00
Total 56108:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	56121	1	2007-431-20-44	DISPOSAL	40.00	40.00
Total 56121:											
01/18	01/25/2018	200451	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	56133	1	2007-431-20-44	DISPOSAL	40.00	40.00
Total 56133:											
01/18	01/25/2018	200452	413	LASSEN TIRE	4 TIRE MOUNTS #85-PD	49694	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	678.18	678.18
Total 49694:											
01/18	01/25/2018	200453	413	SUSANVILLE TOWING	BRAKE CHECK #84-PD	54114	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	452.94	452.94
Total 54114:											
01/18	01/25/2018	200454	1443	LEADSONLINE LLC	ONLINE LEADS PROGRAM-PD	243611	1	1000-421-10-45	COMMUNICATIONS	805.75	805.75
Total 243611:											
01/18	01/25/2018	200455	432	LEXIS NEXIS	CONTRACT 11/17-12/17	3091279157	1	1000-412-10-48	DUES AND MEMBERSHIPS	332.00	332.00
Total 3091279157:											
01/18	01/25/2018	200456	437	LMUD	JOHNSTONVILLE RD SPRINKLE	10262 011718	1	1000-452-30-46	ELECTRICITY	21.16	21.16
Total 10262 011718:											
01/18	01/25/2018	200456	437	LMUD	STREET LIGHTS	14039 010518	1	2007-431-60-46	ELECTRICITY	190.13	190.13
Total 14039 010518:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/25/2018	200456	437	LMUD	STREET LIGHTS	14041 010518	1	2007-431-60-46	ELECTRICITY	3,528.33	3,528.33
Total 14041 010518:											
01/18	01/25/2018	200456	437	LMUD	S GAY ST-STREET	24323 010518	1	2007-431-60-46	ELECTRICITY	46.88	46.88
Total 24323 010518:											
01/18	01/25/2018	200456	437	LMUD	STREET LIGHTS	2467 010518	1	2007-431-60-46	ELECTRICITY	1,556.57	1,556.57
Total 2467 010518:											
01/18	01/25/2018	200456	437	LMUD	SKYLINE DR WELL 4-WATER	29931 011118	1	7110-430-42-46	ELECTRICITY	39.18	39.18
Total 29931 011118:											
01/18	01/25/2018	200456	437	LMUD	HARRIS DR & HWY 36-WATER	30658 010518	1	7110-430-42-46	ELECTRICITY	147.86	147.86
Total 30658 010518:											
01/18	01/25/2018	200456	437	LMUD	472-105 JOHNSTONVILLE WAT	350161 011718	1	7112-430-42-46	ELECTRICITY	189.85	189.85
Total 350161 011718:											
01/18	01/25/2018	200456	437	LMUD	UPTOWN DECOR LIGHTS-STRE	43511 010518	1	2007-431-60-46	ELECTRICITY	215.07	215.07
Total 43511 010518:											
01/18	01/25/2018	200456	437	LMUD	N PINE & COOK - SCADA-WATE	44153 010518	1	7110-430-42-46	ELECTRICITY	26.39	26.39
Total 44153 010518:											
01/18	01/25/2018	200456	437	LMUD	GLENN & CHERRY TR - SCADA-	44298 011118	1	7110-430-42-46	ELECTRICITY	26.97	26.97
Total 44298 011118:											
01/18	01/25/2018	200456	437	LMUD	PAIUTE LN SCADA-WATER	44316 011118	1	7110-430-42-46	ELECTRICITY	25.81	25.81

CITY OF SUSANVILLE

Check Register - Payments by Vendor
Check Issue Dates: 1/25/2018 - 1/25/2018

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 44316 011118:											
01/18	01/25/2018	200456	437	LMUD	BAGWELL SPRINGS - SCADA-W	45542 011118	1	7110-430-42-46	ELECTRICITY	25.81	25.81
Total 45542 011118:											
01/18	01/25/2018	200456	437	LMUD	WELL #3-WATER	4559 011718	1	7110-430-42-46	ELECTRICITY	52.54	52.54
Total 4559 011718:											
01/18	01/25/2018	200456	437	LMUD	QUARRY ST LIGHTS-STREETS	49500 010518	1	2007-431-60-46	ELECTRICITY	58.49	58.49
Total 49500 010518:											
01/18	01/25/2018	200456	437	LMUD	MAIN & FOSS SIGNAL LIGHT-ST	49501 010518	1	2007-431-60-46	ELECTRICITY	149.74	149.74
Total 49501 010518:											
01/18	01/25/2018	200457	6959		TR EX MONTEREY BAY 1/28-1/3	012318	1	1000-413-20-45	TRAVEL	230.02	230.02
Total 012318:											
01/18	01/25/2018	200458	902		TR EX GALT 2/5-2/6	011218	1	1000-421-10-45	TRAINING	96.00	96.00
Total 011218:											
01/18	01/25/2018	200459	480	MINERS & PISANI INC	GAS METERS-GAS	26165	1	7401-430-62-46	MACHINERY & EQUIPMENT	3,062.72	3,062.72
Total 26165:											
01/18	01/25/2018	200459	480	MINERS & PISANI INC	SUPPLIES- GAS	26206	1	7401-430-62-46	SUPPLIES-GENERAL	23.07	23.07
Total 26206:											
01/18	01/25/2018	200460	1533	ONE STOP OFFICE	BANNER-GAS	1027	1	7401-430-62-45	ADVERTISING	429.00	429.00
Total 1027:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/25/2018	200460	1533	ONE STOP OFFICE	BANNER	997 072817	1	1000-466-33-46	CIVIC CONTRIBUTIONS	95.42	95.42
Total 997 072817:											
01/18	01/25/2018	200461	9235		REFUND GAS DEPOSIT	10408203605	1	7401-22228-000	DEPOSITS-CUSTOMER	95.42	95.42
Total 10408203605:											
01/18	01/25/2018	200462	546	PAYLESS BUILDING SUP	SUPPLIES-STREETS	2493579	1	2007-431-20-46	SUPPLIES-GENERAL	29.28	29.28
Total 2493579:											
01/18	01/25/2018	200462	546	PAYLESS BUILDING SUP	SUPPLIES-STREETS	2493765	1	2007-431-20-46	SUPPLIES-GENERAL	24.40	24.40
Total 2493765:											
01/18	01/25/2018	200463	9236		REFUND GAS DEPOSIT	10408206005	1	7401-22228-000	DEPOSITS-CUSTOMER	48.11	48.11
Total 10408206005:											
01/18	01/25/2018	200464	572	QUILL CORPORATION	OFFICE SUPPLIES-PW	3728132	1	7620-430-10-46	SUPPLIES-GENERAL	51.90	51.90
Total 3728132:											
01/18	01/25/2018	200464	572	QUILL CORPORATION	OFFICE SUPPLIES-PW	3904700	1	7620-430-10-46	SUPPLIES-GENERAL	108.26	108.26
Total 3904700:											
01/18	01/25/2018	200464	572	QUILL CORPORATION	OFFICE SUPPLIES	3989412	1	1000-415-10-46	SUPPLIES-GENERAL	93.20	93.20
Total 3989412:											
01/18	01/25/2018	200465	9228		REFUND GAS OVERPAYMENT	10210950009	1	9999-1001-001	CASH CLEARING - UTILITIES	15.76	15.76
Total 10210950009:											
01/18	01/25/2018	200466	9232		RETURN DEPOSIT 109 S. GILM	012218	1	1001-22228-001	DEPOSITS-CURB, GUTTER, SID	800.00	800.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 012218:											
01/18	01/25/2018	200467	8571		TR EX GALT 2/5-2/6	011218	1	1000-421-10-45	TRAINING	96.00	96.00
Total 011218:											
01/18	01/25/2018	200468	8713	SUSANVILLE AUTO CEN	REPAIR & MAINT UNIT 85- PD	335457 011818	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	1,927.88	1,927.88
Total 335457 011818:											
01/18	01/25/2018	200469	9226		REFUND WATER DEPOSIT	10214600009	1	7110-22228-000	DEPOSITS-CUSTOMER	14.23	14.23
Total 10214600009:											
01/18	01/25/2018	200470	9230		REFUND WATER DEPOSIT	10219100008	1	7110-22228-000	DEPOSITS-CUSTOMER	11.17	11.17
01/18	01/25/2018	200470	9230		REFUND GAS DEPOSIT	10219100008	2	7401-22228-000	DEPOSITS-CUSTOMER	200.00	200.00
Total 10219100008:											
01/18	01/25/2018	200471	749	VERIZON WIRELESS	CELLULAR PHONES - AIR POLL	9799030603	1	7620-430-11-45	COMMUNICATIONS	54.29	54.29
01/18	01/25/2018	200471	749	VERIZON WIRELESS	CELLULAR PHONES - BUILDIN	9799030603	2	1000-424-20-45	COMMUNICATIONS	32.00	32.00
01/18	01/25/2018	200471	749	VERIZON WIRELESS	CELLULAR PHONES - PARKS	9799030603	3	1000-452-20-45	COMMUNICATIONS	63.88	63.88
01/18	01/25/2018	200471	749	VERIZON WIRELESS	CELLULAR PHONES - PUBLIC	9799030603	4	7620-430-10-45	COMMUNICATIONS	273.87	273.87
Total 9799030603:											
01/18	01/25/2018	200472	756	W.W. GRAINGER INC	SUPPLIES-FD	9653917337	1	1000-422-10-46	SUPPLIES-JANITORIAL	37.48	37.48
Total 9653917337:											
01/18	01/25/2018	200473	9225		REFUND GAS DEPOSIT	10120650625	1	7401-22228-000	DEPOSITS-CUSTOMER	30.81	30.81
Total 10120650625:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES-GEO	67271060	1	7301-430-52-44	REPAIR AND MAINTENANCE-MI	168.55	168.55
Total 67271060:											

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES- GEO	67283715	1	7301-430-52-46	SUPPLIES-GENERAL	24.81	24.81
Total 67283715:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES- GEO	67291723	1	7301-430-52-46	SUPPLIES-GENERAL	51.69	51.69
Total 67291723:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES-WATER	67295249	1	7110-430-42-46	SUPPLIES-GENERAL	5.66	5.66
Total 67295249:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES- GEO	67295526	1	7301-430-52-46	SUPPLIES-GENERAL	115.38	115.38
Total 67295526:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES- WATER	67296587	1	7112-430-42-46	SUPPLIES GENERAL	58.24	58.24
Total 67296587:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES-WATER	67297834	1	7112-430-42-46	SUPPLIES GENERAL	14.54	14.54
Total 67297834:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES- WATER	67299079	1	7112-430-42-46	SUPPLIES GENERAL	25.89	25.89
Total 67299079:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES-WATER	67299415	1	7112-430-42-46	SUPPLIES GENERAL	4.65	4.65
Total 67299415:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	SUPPLIES- WATER	67299637	1	7112-430-42-46	SUPPLIES GENERAL	29.41	29.41
Total 67299637:											
01/18	01/25/2018	200474	770	WESTERN NEVADA SUP	CREDIT-GEO	CM67291723	1	7301-430-52-46	SUPPLIES-GENERAL	29.41	29.41
Total 67291723:											
										51.69-	51.69-

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total CM67291723:											
										51.69-	51.69-
Grand Totals:										27,754.19	27,754.19

Report Criteria:
 Report type: GL detail
 Check.Voided = False

Report Criteria:

Computed checks included
 Supplemental checks included
 Termination checks included
 Transmittal checks included

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Description	GL Account	Amount
12/29/2017	CDPT	01/18/2018	742	LABORERS TRUST FUND	9	Health Insurance Laborers Pay P	7650-2203-1	904.50-
01/12/2018	CDPT	01/18/2018	742	LABORERS TRUST FUND	9	ADJUST PREMIUM FOR	7650-2203-1	2.00-
01/12/2018	CDPT	01/18/2018	742	LABORERS TRUST FUND	9	Health Insurance Laborers Pay P	7650-2203-1	2,144.50-
01/12/2018	CDPT	01/18/2018	742	LABORERS TRUST FUND	9	Health Insurance Laborers Pay P	7650-2203-1	67,753.00-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	ROUNDING ERRORS	1000-421-10-	.01
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Municipal Pay Period: 1/1	7650-2203-1	2,793.44-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Municipal Pay Period: 1/1	7650-2203-1	5,123.83-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Police Pay Period: 1/12/2	7650-2203-1	1,235.10-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Police Pay Period: 1/12/2	7650-2203-1	2,123.45-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Fire Pay Period: 1/12/201	7650-2203-1	645.55-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Fire Pay Period: 1/12/201	7650-2203-1	1,487.86-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS Misc Pay and Report Pay	7650-2203-1	68.84-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS Fire Pay and Report Pay P	7650-2203-1	92.63-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS Police Pay and Report Pay	7650-2203-1	85.45-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Municipal AB 340 Pay Pe	7650-2203-1	1,701.87-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Municipal AB 340 Pay Pe	7650-2203-1	1,778.96-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - POLICE AB 340 Pay Peri	7650-2203-1	1,808.44-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - POLICE AB 340 Pay Peri	7650-2203-1	1,885.49-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Fire AB 340 Pay Period:	7650-2203-1	855.96-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Fire AB 340 Pay Period:	7650-2203-1	892.43-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	Survivor's Benefits Pay Period: 1/	7650-2203-1	14.00-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Municipal Benefit Pay Pe	7650-2203-1	332.60-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Fire Benefit Pay Period:	7650-2203-1	951.56-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS - Police Benefit Pay Period	7650-2203-1	1,532.58-
01/12/2018	CDPT	01/18/2018	743	P.E.R.S.	8	PERS-Modified Pay Period: 1/12/	7650-2203-1	24.00-
01/12/2018	CDPT	01/18/2018	744	LINCOLN FINANCIAL LIF	22	Life Insurance Life Insurance Mis	7401-430-62-	4.10
01/12/2018	CDPT	01/18/2018	744	LINCOLN FINANCIAL LIF	22	Life Insurance Life Insurance Mis	7650-2203-1	149.65-
01/12/2018	CDPT	01/18/2018	744	LINCOLN FINANCIAL LIF	22	Life Insurance Life Insurance Dep	1000-421-10-	2.56-
01/12/2018	CDPT	01/18/2018	744	LINCOLN FINANCIAL LIF	22	Life Insurance Life Insurance Dep	7650-2203-1	140.94-
01/12/2018	CDPT	01/18/2018	745	CITY OF SUSANVILLE PA	1	Social Security Pay Period: 1/12/	7650-2203-1	6,477.55-
01/12/2018	CDPT	01/18/2018	745	CITY OF SUSANVILLE PA	1	Social Security Pay Period: 1/12/	7650-2203-1	6,477.55-
01/12/2018	CDPT	01/18/2018	745	CITY OF SUSANVILLE PA	1	Medicare Pay Period: 1/12/2018	7650-2203-1	2,087.36-
01/12/2018	CDPT	01/18/2018	745	CITY OF SUSANVILLE PA	1	Medicare Pay Period: 1/12/2018	7650-2203-1	2,087.36-
01/12/2018	CDPT	01/18/2018	745	CITY OF SUSANVILLE PA	1	Federal Withholding Tax Pay Peri	7650-2203-1	12,013.27-
01/12/2018	CDPT	01/18/2018	746	EMPLOYMENT DEV. DEP	6	State Witholding Tax Pay Period:	7650-2203-1	3,957.75-
01/12/2018	CDPT	01/18/2018	747	EMPLOYMENT DEV DEP	7	State Disability Tax Pay Period: 1	7650-2203-1	1,286.76-
12/29/2017	CDPT	01/18/2018	748	AFLAC	14	AFLAC Pre-Tax Pay Period: 12/2	8403-2239-0	430.68-
12/29/2017	CDPT	01/18/2018	748	AFLAC	14	AFLAC After-Tax Pay Period: 12/	7650-2203-0	75.79-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	PREMIUM ADJUST	1000-417-10-	36.40-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	AFLAC PREMIUM ADJUSTMENT	1000-417-10-	6.31-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	AFLAC PREMIUM ADJUSTMENT	1000-417-10-	6.27-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	AFLAC PREMIUM ADJUSTMENT	1000-417-10-	1.50-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	AFLAC PREMIUM ADJUSTMENT	1000-417-10-	3.21-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	AFLAC PREMIUM ADJUSTMENT	1000-417-10-	2.40-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	ROUNDING ERRORS FOR JAN	1000-417-10-	.02
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	AFLAC Pre-Tax Pay Period: 1/12	8403-2239-0	430.68-
01/12/2018	CDPT	01/18/2018	748	AFLAC	14	AFLAC After-Tax Pay Period: 1/1	7650-2203-0	75.79-
12/29/2017	CDPT	01/18/2018	200414	GOLDEN ONE CREDIT U	12	SPOA ACCT# 1000103541 Unio	7650-2203-0	520.00-
01/12/2018	CDPT	01/18/2018	200414	GOLDEN ONE CREDIT U	12	SPOA ACCT# 1000103541 Unio	7650-2203-0	520.00-
01/12/2018	CDPT	01/18/2018	200415	NATIONWIDE RETIREME	5	00284077 Pepsco Pay Period: 1/	7650-2203-0	575.00-
01/12/2018	CDPT	01/18/2018	200416	NEVADA STATE TREASU	44	REM ID 876772300A Garnishme	7650-2203-0	2.00-

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Description	GL Account	Amount
12/29/2017	CDPT	01/18/2018	200417	NEW IMAGE RACQUETB	30	New Image Gym Pay Period: 12/	7650-2203-0	60.50-
01/12/2018	CDPT	01/18/2018	200417	NEW IMAGE RACQUETB	30	New Image Gym Pay Period: 1/1	7650-2203-0	60.50-
12/29/2017	CDPT	01/18/2018	200418	OPERATING ENGINEERS	11	Union Dues Pay Period: 12/29/20	7650-2203-0	734.00-
01/12/2018	CDPT	01/18/2018	200418	OPERATING ENGINEERS	11	Union Dues Pay Period: 1/12/201	7650-2203-0	734.00-
12/29/2017	CDPT	01/18/2018	200419	PRE-PAID LEGAL SERVI	13	Legal Plan - 1st Period Pay Perio	7650-2203-0	363.94-
01/12/2018	CDPT	01/18/2018	200419	PRE-PAID LEGAL SERVI	13	PRE PAID LEGAL PREMIUM AD	1000-421-10-	8.95-
01/12/2018	CDPT	01/18/2018	200419	PRE-PAID LEGAL SERVI	13	Legal Plan - 2nd Period Pay Peri	7650-2203-0	363.91-
01/12/2018	CDPT	01/18/2018	200420	STATE COLLECTION & DI	43	REM ID 876772300A Child Supp	7650-2203-0	406.15-
01/12/2018	CDPT	01/18/2018	200421	UPEC, LOCAL 792	10	Health - Admin Fee Pay Period: 1	7650-2203-1	46.50-
01/12/2018	CDPT	01/18/2018	200421	UPEC, LOCAL 792	10	Health - Admin Fee Pay Period: 1	7650-2203-1	2,185.50-
01/12/2018	CDPT	01/18/2018	200422	VALIC	4	Valic Pay Period: 1/12/2018	7650-2203-0	1,578.08-
01/12/2018	CDPT	01/18/2018	200423	VANTAGEPOINT TRANS.	3	457 DEFERRED COMPENSATIO	7650-2203-0	62.00-
01/12/2018	CDPT	01/18/2018	200424	CA STATE DISBURSEME	37	Case #2000	7650-2203-0	69.23-
Grand Totals:			64					140,273.95-

Report Criteria:

- Computed checks included
- Supplemental checks included
- Termination checks included
- Transmittal checks included

Reviewed by: DM Interim City Administrator
 City Attorney

- Motion only
- Public Hearing
- X Resolution
- Ordinance
- Information

Submitted by: Quincy McCourt, Project Manager

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: Resolution No. 18-5479 requesting approval to increase the intern work scope.

PRESENTED BY: Dan Newton, Interim City Administrator

SUMMARY: On June 7, 2017, information was provided to the City Council of the opportunity to hire interns and conduct an Income Survey. The help provided by the Interns has thus far been a success. The intent is to continue working with Interns to further our progress on certain other projects.

The City has projects where additional assistance will contribute to efficiency. Staff is recommending broadening the intern scope of work to contribute to certain tasks of reimbursable grant projects. The additional scope will be limited to projects that are 100% reimbursable by grants. There will be no fiscal impact upon receiving the reimbursement. A work week will have a maximum of 29 hours.

Projects Include:

- I. Paul Bunyan Connectivity Grant
 - A. Stakeholder Coordination - \$6,000
 - 1. Contacting and scheduling and background research
 - B. Identify Existing Conditions - \$13,000
 - 1. Pedestrian/bicycle traffic counts
 - 2. Multimodal street based in-person surveys
 - 3. Pathway timing study
 - 4. Pictures
 - C. Community Workshop - \$13,000
 - 1. Minutes
 - 2. Coordination
 - 3. Advertising Preparation
 - D. Other admin services as described in the attached scope - \$2,000
- II. CalOES HMEP Grant - \$10,000
 - A. Meeting followup
 - B. Minutes
 - C. Research and coordination

- D. Schedule facilitation
- E. Other admin services as described in the attached scope - \$2,000

III. Riverside Park CDBG Grant

- A. Use study - \$2,000
- B. Stakeholder coordination - \$2,000
- C. Construction communications - \$2,000
- D. Consultant facilitation - \$2,000
- E. Record keeping - \$2,000
- F. Other admin services as described in the attached scope - \$2,000

FISCAL IMPACT: No impact to the City's General Fund - additional intern activities will be funded through 100 percent reimbursable grant projects.

ACTION REQUESTED: Motion to approve Resolution No. 18-5479 requesting approval to approve and increased intern scope of work and to employe interns on 100% reimbursable projects.

ATTACHMENTS: Resolution No. 18-5479
Intern Scope of Work - 2018

RESOLUTION NO. 18-5479
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
APPROVING STAFF'S REQUEST TO INCREASE THE INTERN SCOPE OF WORK
AND TO EMPLOY INTERNS ON 100 PERCENT REIMBURSABLE PROJECTS.

WHEREAS, information was provided to the City Council on June 7, 2017 of the Intern Scope of Work to conduct an Income Survey; and

WHEREAS, interns were hired as employees with a scope of work and not a job description; and

WHEREAS, the interns have been performing well and continue to be successful obtaining surveys; and

WHEREAS, the City of Susanville has projects that would benefit from additional assistance; and

WHEREAS, the City of Susanville authorizes staff to increase the scope of work to meet the needs of benefitting projects; and

WHEREAS, the City of Susanville authorizes staff to employ interns to work on 100% reimbursable projects; and

WHEREAS, the City of Susanville wishes to Authorize the Interim City Administrator/City Administrator to sign any and all related contractual documents and or amendments; and

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville approves staff to increase the scope of work for interns and to employ interns for 100% reimbursable projects and authorizing the City/Interim Administrator to execute all related contracts.

APPROVED: _____
Kathie Garnier, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution No. 18-5479 was adopted at a regular meeting of the City Council of the City of Susanville, held on the 7th day of February, 2018 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM: _____
Jessica Ryan, City Attorney

Intern Scope of Work - 2018

- I. Attire: Button-up shirt and pants without holes.
- II. Must be able to walk five miles a day.
- III. Attend and pass in-house training on the process of conducting the survey. Training:
 - A. Describing the entire survey
 - B. Identifying the sponsor of the survey
 - C. Providing the interviewer with a working knowledge of survey research
 - D. Explaining the survey sampling logic and process
 - E. Explaining interview bias
 - F. 'Walking through' the interview process - Role Play
 - G. Explaining respondent selection process
 - H. Explaining scheduling and supervision
 - I. Explaining follow-up for non-responsive
- IV. Walk the neighborhoods in a door-to-door knocking manner.
- V. Interview residents.
- VI. Must organize the information received.
- VII. Check in with the office daily for data entry and status updates.

Additional Scope to be applied to Reimbursable Projects:

- I. Conduct other surveys based on the intent of the project.
- II. Tasks similar to traffic counts and observation counts per project scope.
- III. Information gathering.
- IV. Data entry in spreadsheets.
- V. Outlines and reports per research requirements of the grant/project.
- VI. Photo documentation and working with Google Docs.
- VII. Setting up for and assisting with Community Outreach.
- VIII. Various project training.
- IX. Online research.
- X. Completing forms as per project requirements.
- XI. Communications via phone and email.
- XII. Driving and loading and unloading.

Reviewed by: City Administrator
 City Attorney

 Motion only
 Public Hearing
 X Resolution
 Ordinance
 Information

Submitted By: Deborah Savage, Finance Manager

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: **Resolution No. 18-5472** Approving and authorizing the City Administrator to execute agreements for auditing services with Badawi & Associates for the fiscal year 2017-2018

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: At the January 17 City Council Meeting, staff presented a report asking for direction from the Council on using Badawi and Associates for the final year of the Request for Proposal (RFP) awarded in April 2016 or releasing a new RFP for the 2017-2018 audit. Direction was given and staff is bringing the Letters of Engagement with Badawi and Associates for the 2017-2018 annual audit and the GANN Limit for approval.

FISCAL IMPACT: Contract for auditing services for FY 2017-2018 not to exceed \$28,840 for the City Audit (\$23,690), Single Audit (\$3,090) and Lassen County Air Pollution Control District Audit (\$2,060)

ACTION REQUESTED: Motion to approve Resolution No. 18-5472, Approving and authorizing the City Administrator to execute agreement for auditing services with Badawi & Associates for the fiscal year 2017-18.

ATTACHMENTS: Resolution No. 18-5472
Letter of Engagement City Audit
Letter of engagement Gann Limit

RESOLUTION NO. 18-5472
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
APPROVING AND AUTHORIZING THE CITY ADMINISTRATOR TO EXECUTE
AGREEMENTS FOR PROFESSIONAL AUDITING SERVICES WITH BADAWI &
ASSOCIATES FOR FISCAL YEAR 2017-2018

WHEREAS, the City of Susanville is required to have an annual audit of its financial statements;

WHEREAS, the City Council has determined that auditing services are best provided by Badawi & Associates, CPAs;

WHEREAS, Badawi & Associates, CPAs have agreed to perform auditing services for the City of Susanville.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Susanville hereby approves and authorizes the City Administrator to execute an agreements for professional auditing services for the fiscal year 2017-2018.

APPROVED: _____
Kathie Garnier, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution No. 18-5472 was adopted at a regular meeting of the City Council of the City of Susanville, held on the 7th day of February 2018 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM:

Jessica Ryan, City Attorney



January 31, 2018

The Honorable Mayor and Members
of the City Council of the City of Susanville
c/o Mr. Dan Newton
Interim City Administrator
City of Susanville
66 N. Lassen Street
Susanville, CA 96130

We are pleased to confirm our understanding of the services we are to provide City of Susanville (City) for the year ended June 30, 2018. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule - General Fund and Major Special Revenue Funds
- 3) Pension Information Required by GASB Statement 68

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining Statements of Non-Major Funds
- 2) Budgetary Comparison Schedule – Other Major Governmental Funds
- 3) Budgetary Comparison Schedule – Non-Major Governmental Funds

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Introductory Sections
- 2) Statistical Sections

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 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).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and members of the City Council of the City. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in

which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance. As part of the audit, we will assist with preparation of your financial statements, and related notes. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for (a) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period

presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on July 9, 2018.

You are responsible for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to

design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Communication with Those Charged with Governance

As part of our engagement, we are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process as well as other matters we believe should be communicated to those charged with governance. Generally accepted auditing standards do not require the auditor to design procedures for the purpose of identifying other matters to communicate with those charged with governance. Such matters include, but are not limited to, (1) the initial selection of and changes in significant accounting policies and their application; (2) the process used by management in formulating particularly sensitive accounting estimates and the basis for our conclusions regarding the reasonableness of those estimates; (3) all passed audit adjustments; (4) any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our report; (5) our views about matters that were the subject of management's

consultation with other accountants about auditing and accounting matters; (6) major issues that were discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; (7) serious difficulties that we encountered in dealing with management related to the performance of the audit; and (8) matters relating to our independence as your auditors.

Reproduction of Auditor's Report

If you intend to publish or otherwise reproduce the financial statements and make reference to our Firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, it is important that you give us timely notice of your intention to issue any such document.

Assistance By Your Personnel

We will ask that your personnel, to the extent possible, prepare required schedules and analyses, and make selected invoices and other required documents available to our staff. This assistance by your personnel will serve to facilitate the progress of our work and minimize our time requirements.

Independence

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. In order to preserve the integrity of our relationship, no offer of employment shall be discussed with any Badawi & Associates professionals assigned to the audit, during the one year period prior to the commencement of the year end audit. Should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our standard hourly rates.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data

Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Badawi and Associates, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Badawi and Associates, CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

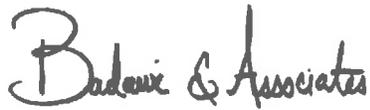
We expect to begin our audit on approximately July 9, 2018 and to issue our reports no later than December 12, 2018. Ahmed Badawi, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services were what we agreed on the audit proposal. We will submit our bill for services on a progress basis, and billings are due upon submission. In accordance with our firm policies, work may be suspended if fees are not paid in a timely manner. If the account is not paid in full when due, you agree to pay all expenses of collection, including legal fees. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

City of Susanville
January 31, 2018
Page 9

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Badawi & Associates
Certified Public Accountants
Oakland, California

RESPONSE:

This letter correctly sets forth the understanding of the City.

By: _____

Title: _____

Date: _____



January 31, 2018

The Honorable Mayor and Members
of the City Council of the City of Susanville
c/o Mr. Dan Newton
Interim City Administrator
City of Susanville
66 N. Lassen Street
Susanville, CA 96130

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the City of Susanville ("City").

We will apply the agreed-upon procedures which the League of California Cities (collectively referred to as "the Specified Parties") have specified, listed in the schedule below, to the Appropriations Limit Schedule of the City for the year ending June 30, 2019. This engagement is solely to assist the City in determining whether the City's Appropriation Limit was calculated correctly in accordance with specified laws and regulations. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the schedule below do not constitute an examination, we will not express an opinion on Appropriations Limit Schedule for the fiscal year ending June 30, 2019. In addition, we have no obligation to perform any procedures beyond those listed in the schedule below.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the specified parties, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You are responsible for the presentation of the Appropriations Limit Schedule for the year ending June 30, 2018 in accordance with the Article XIII-B of the California Constitution; and for selecting the criteria and determining that such criteria are appropriate for your purposes.

List of agreed-upon procedures to be performed:

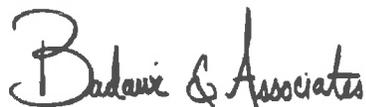
1. We will obtain the completed worksheets used by the City to calculate its appropriations limit for the fiscal year ending June 30, 2019, and determine that the limit and annual calculation factors are adopted by resolution of City Council. We also will determine that the population and inflation options are selected by a recorded vote of City Council.
2. For the Appropriations Limit Schedule, we will add the prior year's limit to the total adjustments, and agree the resulting amount to the current year's limit.
3. We will agree the current year information presented in the Appropriations Limit Schedule to corresponding information in worksheets used by the City.
4. We will agree the prior year appropriations limit presented in the Appropriations Limit Schedule to the prior year appropriations limit adopted by the City Council during the prior year.

We expect to begin our engagement on approximately July 9, 2018 and to issue our reports no later than December 12, 2018. Ahmed Badawi is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services were what we agreed on the audit proposal. We will submit our bill for services on a progress basis, and billings are due upon submission. In accordance with our firm policies, work may be suspended if fees are not paid in a timely manner. If the account is not paid in full when due, you agree to pay all expenses of collection, including legal fees. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Very truly yours,



Badawi & Associates
Certified Public Accountants
Oakland, California

RESPONSE:

This letter correctly sets forth the understanding of the City of Susanville.

By: _____

Title: _____

Date: _____

Reviewed by: Dee Interim City Administrator
 City Attorney

- Motion only
- Public Hearing
- X Resolution
- Ordinance
- Information

Submitted by: Quincy McCourt, Project Manager

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: **Resolution No. 18-5480** approving community garden at 105 Ash Street and authorizing staff to work with community garden volunteers and provide marketing and utilities in support of the community garden

PRESENTED BY: Dan Newton, Interim City Administrator

SUMMARY: There is community interest in a community garden. Volunteers have met and dedicated themselves to the effort and discussed how to ensure its sustainability and success. The intent is to link many different components of the Susanville community. There will be education links, food supply and real life experiences that bring both the youth and the senior members together. Much research has been invested into this location. Please notice the attachments paying close attention to the micro climate of the old Susanville Orchard. At this point, labor and seeds have been offered up to make for one successful year of community garden farming. The volunteers are requesting from the City of Susanville a few areas of support.

1. Power
2. Water
3. Access
4. Marketing Support
5. Posted on the City Website
6. Staff to approve quarterly scope of work updates and requests and confirm the intent fits within the zoning and ordinance parameters of Susanville

The community garden volunteers (CGV) would like to provide to staff quarterly updates. This would also be an opportunity for the CGV to also request any changes to their layout plan. The intent would be for staff to verify that the CGV are operating within the parameters of the City's ordinance and regulations.

The CGV would be looking to staff to approve concerns like potential outside funding sources, volunteer labor, modification of the existing structure/land, education syllabi review, feedback on plot layout for veggies and approval to make ready for or potentially sell at the Farmer's Market.

FISCAL IMPACT: The estimated fiscal impact of providing support to the Susanville Community Garden is as follows:

Water

5/8 by 3/4 meter water usage for approximately 6 months @ \$100.00 per month = \$600.00

Power

\$30.00 per month for approximately 6 months = \$180.00

Staff Time

Approximately 60 hours/year (already budgeted)

Public Awareness

Paper Ad @ free or \$150.00 X 4 = \$600.00

Susanville Stuff - no change to existing cost

ACTION REQUESTED: Motion to approve Resolution No. 18-5480 requesting Staff Support on the proposed Community Garden and for approval to provide for the community garden access to the preferred location, marketing, utilities and yearly combined staff time of 60 hours.

ATTACHMENTS: Resolution No. 18-5480
Outline Graphic 1 and Graphic 2

RESOLUTION NO. 18-5480

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
APPROVING COMMUNITY GARDEN AT 105 ASH STREET AND AUTHORIZING
STAFF TO WORK WITH COMMUNITY GARDEN VOLUNTEERS AND TO PROVIDE
MARKETING AND UTILITIES SUPPORT OF THE COMMUNITY GARDEN**

WHEREAS, there is community interest in a community garden; and

WHEREAS, the City of Susanville owns property located at 105 ash Street that is well suited for establishment of a community garden; and

WHEREAS, the majority of work will be completed with volunteers who have created a task force; and

WHEREAS, the Task Force has requested City support; and

WHEREAS, the City of Susanville approves access to the preferred location of 105 Ash Street to be used as a community garden for use of the property, power, water, marketing and City staff time.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville approves:

1. The establishment of a community garden at 105 Ash Street
2. City will pay for power at the site in an estimated amount of \$180 per year
3. City will pay for water at the site in an estimated amount of \$100.00 per year
4. City will provide staff time to facilitate the project in an estimated amount of 60 hours per year
5. City will provide marketing in an estimated amount of \$600 per year.

APPROVED: _____
Kathie Garnier, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution No. 18-5480 was adopted at a regular meeting of the City Council of the City of Susanville, held on the 7th day of February, 2018 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM: _____
Jessica Ryan, City Attorney

Community Garden

Engaging, Enriching, and Nourishing our Local Community

Current Task Force

Seth Anderson seth@rusticrancher.com

Sam Knaut sammirae04@gmail.com

David Knaut daknaut@gmail.com

David Teeter teeterlassen@gmail.com

Gary Felt

Goal Start Date: 04/22/2018 - Earth Day - The first day of group volunteer labor efforts.

Summary

Susanville's potential community garden is intended to be a direct link to both seniors and youth while being a locally sponsored operating center of food production that can generate a wealth of other benefits particularly on the sustainable spectrum in regards to ecological, economic, and social values. The community garden can build social engagement and cooperation, provide healthful produce for less cost, and boost the aesthetic value of the surrounding neighborhood. Susanville's community garden project will plant those resources and many more in the local community. A microclimate map of the top location choice is attached.

Project Purpose

By approving this project the city of Susanville would begin to connect both seniors and youth and establish a designated place to sustainably and responsibly grow vegetables, fruits, herbs, and other edible and consumable plants within our city limits. Individuals who choose to participate would be allowed to plan, propose, and vote on ideas of what to grow and how to proceed. Resources, as well as strategies, would have to be monitored to further improve methods and operations of the community garden. The notion of growing food locally is a highly sustainable practice that requires little skill but some knowledge and direction to be executed properly. Organic gardening is an action that humans have been doing for centuries and has slowly been replaced by large-scale industrial farming. A community garden can help Susanville community members become more self-sufficient, independent, and interested in being involved in their city. The garden provides a medium to identify, nurture, and equip interested gardeners with the basics needed to become certified produce producers in Lassen County.

Project Goals and Outcomes

To provide access, opportunity, a bridge between both seniors and youth and healthful food to the community, from within its borders, by its neighbors, through the use of local, sustainable agriculture practices and education.

Lasting Impact & Maintenance Plan

When designed and implemented efficiently and effectively our community garden will not only lead to a more sustainable community built through cooperation but one that has the potential to develop a more resilient and prosperous food system. However, a lasting community garden needs to not only be for the people but designed and maintained by them, as well. The startup phase may take off without a hitch because of a collaboration of very vested individuals. However, for it to last 10 years or more, it is going to take not only community support but actual involvement by a diverse assortment of locals. Susanville's

community garden will be designed just like a business and have a general proposal that embodies their mission and vision which have yet to be written. This is in part because of individuals coming together to grow produce for themselves but for the community, too.

1. Meetings
 1. 12/11/2017
 2. 12/18/2017
 3. 1/16/2017
 4. 1/17/2017 - David Teeter to ask the council for their support to work with City staff. Volunteers will come back to council 2/7/18 to present findings.
2. Current Task Force
 1. Seth - work with Sam on the design, III, IV, VI C, XII, XIII
 2. Gary - IX after scope is complete, VI after map is complete,
 3. Sam - with with Seth on the design, XIII
 4. David - XII
 5. David T - V, IX D, XI, XII, XIII, XIV
3. Benefit to the community
 1. Elevator Pitch - Why do we want a community garden and what is it?
- Transform the intro to this outline into four easy sentences.
 2. Background - Four lines.
4. Role in the community
 1. Link between Seniors and Youth to Provide Education and Community
 2. Supplement the Farmer's Market
 3. Internship
 4. Is there a free element
 1. Trade off with volunteering for veggies
 2. Providing food for those in need
5. What are the Community Garden Volunteers requesting from the City?
 1. Power
 2. Water
 3. Access
 4. Marketing Support - Four times a year
 5. Posted on the City Website
 6. Staff to approve quarterly scope of work updates and requests
6. Scope of Work - Volunteers to provide labor and materials approved by City Staff
 1. Fence
 1. North side - Wood ideally, but not required.
 2. City is re-installing the 6' chain link.
 1. Is there an extension that we can use to bring up to 7'?
 2. A community member offered a deer fence extension.
 2. Cleanup
 3. Layout plan - map of everything to scale including:
 1. Area for lessons
 2. Office/POS
 3. Plots/rows
 4. Drip/irrigation plan
7. Site check to verify design will work.
8. Components

1. House
2. Cold Storage
3. Land
9. Cost Estimate - to be absorbed by volunteers
 1. Not first priority - define scope first
 2. Materials
 1. Educational
 2. Garden
 3. Labor
 4. Managerial Hours
10. Timeline
 1. Volunteer Day - Earth Day Weekend
 1. Cleanup
 2. Tilling
 3. Building mounds
 4. Drip
 5. Planting and labeling
 6. Much more
 2. Seasonal Schedule
 3. Marketing
 1. Announce inception and major dates
11. Workforce
 1. Volunteer
 2. Interns
 3. Manager
12. Funding
 - a) Potential funding sources for seeds and other
 - Every Blooming Thing- Melissa McCoy - contacted and supportive
 - Rustic Rancher - Seth Anderson - contacted and supportive
 - Sierra Cascade Nursery - contacted and supportive
 - Hulsman Ranch - Hannah Tangeman - 530-257-7262 (Steer or cow manure)
 - Five Dot Ranch (steer or cow manure, maybe Laura Medvin has contact)
 - Egan Ranch
 - b) For Advertisement (Volunteer):
 - KJDX Radio - Rod Chambers Radiorod11@aol.com 530-257-2121
 - Lassen Times - Maybe: Erika Giusti egiusti@lassennews.com 530.257.5321
 - Susanvillestuff.com- Marshel Couso mcouso@susanvillestuff.com 530-257-7138
 - Fairgrounds-
 - Chamber of Commerce - Patricia Hagata director@lassencountychamber.org (530) 257-4323
 - c) Funding/ sponsors:
 - Lassen Community College (Partner for education program)
 - Banner Lassen Hospital
 - LMUD

- C&S Waste Solutions (Possible help with transportation of soil)
- (?Prisons?)
- Walmart/ Safeway/ IGA
- Lassen Ale Works
- Diamond Mountain Casino
- Ace Hardware or Tractor supply (Sponsor tools, maybe ask ranchers too)
- W.M. Beaty & Associates, Inc.
- SPI
- Rotary Club
- Churches (If garden provides food to crossroad ministries)
- Renting plots (\$25 - 50 per year or half year) - maybe
- Member fees for "Garden Club" - maybe
- Donations
- Events in community garden (Summer or Harvest fest with bake auction and beer)
- Grants (Federal Environmental Education grants)

13. Day to day operations

1. What is involved?
2. Monday - Sunday detailed schedule
3. Harvest frequency

14. How do we keep it going a year from now, five years from now, and ten years from now?

15. Questions

1. What is the zoning? - Residential - Maybe Rezone of Use Permit
Potential Use Permit - \$421.00 to be paid for by volunteers
2. Will the neighbors have a problem with it? Have not been asked.

RESOLUTION NO. 18-5471
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
AMENDING THE FISCAL YEAR 2017-2018 CITY OF SUSANVILLE BUDGET

WHEREAS, the City Council of the City of Susanville has formally adopted the budget process and policies for the City; and

WHEREAS, the City Council of the City of Susanville has set forth in these policies that the budget will be reviewed at Mid-year or more frequently; and

WHEREAS, the City Council has received, reviewed and approved the proposed FY 2017-2018 Mid-year changes;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville hereby adopts the Fiscal Year 2017-2018 Mid-year budget, as set forth in Exhibit A, attached hereto and made a part hereof.

APPROVED: _____
Kathie Garnier, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution No. 18-5471 was adopted at a regular meeting of the City Council of the City of Susanville, held on the 7th day of February 2018 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM:

Jessica Ryan, City Attorney

EXHIBIT A

FY 2017-18 Mid-Year Budget

S:Finance/2016-17 Budget/Exhibit A

1/31/2018 14:17

Fund #	Fund Title	Projected	Adopted	Adopted	Projected	Projected
		6/30/17	Budget	Budget	Rev. Over	6/30/18
		Fund Balance	Revenues	Expenses	(Under) Exp	Fund Balance
1000	GF- General Fund Operations	1,385,614	6,436,714	6,588,836	(152,122)	1,233,492
1001-1008	GF-General Fund Restricted	1,199,824	2,360	0	2,360	1,202,184
2002	State COPS	54,963	100,000	107,169	(7,169)	47,794
2006	Snow	(446)	30,396	30,396	0	(446)
2007	Streets	40,000	775,136	782,634	(7,498)	32,502
2010	Street Mitigation	28,652	10,100	0	10,100	38,752
2011	Police Mitigation	11,000	13,400	21,500	(8,100)	2,900
2012	Fire Mitigation	122,926	13,100	0	13,100	136,026
2013	Park Dedication	162,973	500	11,910	(11,410)	151,563
2014	State of CA - Prop 30/AB 109	25,724	13,725	13,725	0	25,724
2016	CDBG Revolving	1,237,647	500	332,117	(331,617)	906,030
2018	Home Revolving	725,149	4,655	10,000	(5,345)	719,804
2030	Traffic Safety Fund	59,100	10,158	21,500	(11,342)	47,758
2035	Traffic Signals Fund	97,242	500	0	500	97,742
2037	Skyline Bike Lane	7,568	100	0	100	7,668
2040	CDBG Riverside Park Rehab	0	460,000	450,000	10,000	10,000
3015	City Hall Parking Lot Project	13,848	0	13,846	(13,846)	2
4001	Miller Fletcher	316,091	0	145,425	(145,425)	170,666
4003	City Hall Debt Service	40,989	135,696	135,696	0	40,989
4004	Calpers Refunding Loan	231,258	447,530	447,530	0	231,258
4005	Community Pool Debt Service	0	99,950	99,950	0	0
711X	Water Funds	2,800,000	3,194,159	3,699,430	(505,271)	2,294,729
7201	Airport	2,148,159	115,000	268,750	(153,750)	1,994,409
7301	Geothermal	525,972	92,000	107,090	(15,090)	510,882
7401	Natural Gas	(18,000)	4,628,450	4,663,440	(34,990)	(52,990)
7530	Golf Course	2,413,000	309,950	353,666	(43,716)	2,369,284
7620	PW Admin/Engineering	120,000	224,654	224,654	0	120,000
7630	Risk Management	365,969	698,080	698,080	0	365,969
	TOTALS	14,115,222	17,816,813	19,227,344	(1,410,531)	12,704,691

GENERAL FUND 1000
Beginning Budget

			<u>-148,430</u>
	Changes Before Mid-year		
Fire	Load Carryover Hazardous Mitigation Revenue		91,355
	Load Carryover Hazardous Mitigation Expense		91,355
	Load Carryover Nor-Cal EMS Grant Revenue		28,944
	Load Carryover Nor-Cal EMS Grant Expenses		28,944
	Res 17-5430 Out of Area Fire Increase Revenue		80,000
	Res 17-5430 Out of Area Fire Increase Expense		80,000
Finance	Res 17-5412 Caselle Upgrade		5,424
Parks	Res 18-5467 Memorial Park Improvements Revenue		31,000
	Res 18-5467 Memorial Park Improvements Expense		31,000
	Deficit before Mid-Year		<u>-153,854</u>
	Mid-Year Changes		
Revenues	Increase Prop-Tax In-Lieu VLF for actual	186,611	Adjust for actual allocation numbers
Non Departmental	Decrease Rents and Royalties	-6,813	House vacant
Non Departmental	Increase Credit Card Convenience Fee	600	
	Increase Interest Revenue	5,000	
Planning	Increase Plan check Fees	10,000	
Police	Increase SSTF Revenue	6,856	Adjust for actual reimbursement billing
Transfers	Increase for Transfer in from Miller Fletcher Debt Svc	30,158	Close Miller Fletcher Debt Svc and repay General Fund for covering 1st Debt Svc Pmt
	Increase for Transfer in from Prop 30/AB 109	9,943	
Expenses			
City Attorney	Increase Professional Services	85,000	
Administrator	Increase payroll for separation agreement	62,500	
Personnel	Increase payroll for separation agreement	62,500	
Personnel	Increase Advertising	3,000	
Police	Increase Dispatch Contract	15,307	
	Increase Animal Control Contract	10,316	
	Increase for additional expenses in Airport	2,000	
			<u>-152,122</u>
	Street Mitigation 2010		
Beginning Budget			<u>2,800</u>
	Increase Impact fees for Actual		7,000
	Increase Interest Revenue		300
Ending Budget			<u>10,100</u>

Police Mitigation 2011
Beginning Budget

Increase Impact fees for Actual
Increase Interest Revenue
Increase Expense for purchase of Police Vehicle 1/2

3,200
9,400
800
21,500
-8,100

Ending Budget

Fire Mitigation 2012
Beginning Budget

Increase Impact fees for Actual
Increase Interest Revenue

3,000
9,300
800
13,100

Ending Budget

Traffic Safety Fund
Beginning Budget

Increase Expense for purchase of Police Vehicle 1/2

10,158
21,500
-11,342

Ending Budget

CDBG Revolving Loan Fund 2016
Beginning Budget

Transfer Out to 2040 CDBG Riverside Park Rehab
Reduce grant loans to match cash balance

-335,809
10,000
-14,192
-331,617

Ending Budget

HOME Revolving Loan Fund 2018
Beginning Budget

Increase Interest Revenue

155
4,500
4,655

Ending Budget

CDBG Riverside Park Rehab Project 2040
Beginning Budget

Transfer in from CDBG Program Income
Transfer Cash to cover grant expense before billing

0
10,000
10,000

Ending Budget

Airport 7201
Beginning Budget

Transfer in from General Fund
Employees
Repair & Maintenance
500 For City employee repair work
1,500 Garage doors, brush hog repairs

-153,750
2,000
500
1,500
-153,750

Ending Budget

Reviewed by: Interim City Administrator
 City Attorney

 Motion only
 Public Hearing
 Resolution
 Ordinance
 X Information

Submitted By: Dan Newton, Interim City Administrator
Deborah Savage, Finance Manager

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: CalPERS Update

PRESENTED BY: Dan Newton, Interim City Administrator
Deborah Savage, Finance Manager

SUMMARY: City Council recently requested an update on CalPERS and the upcoming fiscal impact to the City. Financial information for this update has been taken from the City's Annual Valuation Reports as of June 30, 2016 provided by CalPERS.

Brief History:

2002 - City changed their retirement plans for Miscellaneous and Safety members to a higher level of benefits formula, 3% @ 60 (Misc) and 3% @ 50 (Safety). This new benefit formula was provided retroactively to all active members within the City's plan (SB 400, 1999). With the upgrade of this plan, the value of the assets held by CalPERS was less than what was required to fund the retirements of all the active participants. This caused the City to have an unfunded liability side fund for both plans.

2003 - City was placed in a risk pool (California Government Code 20840, 20841, 20842 required public agencies with less than 100 employees to participate) with other agencies that offered the same level of benefits.

2012 - Pension reform introduced new miscellaneous and safety benefit formulas for all new hires effective January 2013. CalPERS reduces the discount rate from 7.75% to 7.5%,

2013 - City issued \$4,907,000 in debt for a refunding loan with Umpqua Bank to pay off the side funds for the Miscellaneous and Safety plans.

2016 – CalPERS reduces the discount rate from 7.5% to 7%.

The City of Susanville like many other cities is facing substantial increases in payments to CalPERS to fund current and future retirement benefits. The City's payments for its unfunded liability are expected to increase by approximately 181% in the next ten years with the greatest impact to the general fund. How did we get here? Each year CalPERS releases to each member their actuarial valuations that set the employer costs. Employer costs are set as a percentage of payroll. This employer percentage included normal costs for current payroll plus a percentage for the unfunded liability attributed to our plan (ex: Safety Plan in 2014, Employer normal costs 17.453%, payment on Amortization base (unfunded liability) 9.428%, surcharge for class 1 benefits .968% for a total of 27.849%). CalPERS actuarial estimations for payroll growth did not match our payroll growth and the City, like other agencies was not paying down their unfunded liabilities. Beginning in 2015-2016, all CalPERS agencies began paying the normal costs through a percentage of payroll and had a

separate lump sum payment for their unfunded liabilities. These unfunded liabilities increase each year because the amount of money collected by the normal contributions that needs to be invested for future benefits is not enough and has not been for years. The unfunded liability represents the amount by which invested pension assets need to increase in order to earn enough to eventually pay for all the future pensions that have been promised. Most of our unfunded liabilities represents paying the retro benefits that were provided to active members who have since retired. As of June 30, 2016 the City's Miscellaneous and Safety legacy plans had the following accrued liabilities:

Miscellaneous - \$19,391,009		
Active Members	24	\$ 4,165,211
Transferred Members	13	\$ 1,427,888
Terminated Members	21	\$ 943,540
Members and Beneficiaries receiving payments	61	\$12,854,370
Safety - \$ \$23,901,111		
Active Members	13	\$ 3,485,370
Transferred Members	25	\$ 2,286,718
Terminated Members	7	\$ 301,871
Members and Beneficiaries receiving payments	59	\$17,827,152

The accrued liabilities listed above are what is required to cover current and future benefit payments. Our unfunded liability is the difference between our accrued liabilities and the market value of our assets held by CalPERS.

Miscellaneous	\$19,391,009	accrued liability
Subtract	\$14,574,133	market value of assets
Equals	\$ 4,816,009	in unfunded liability
Safety	\$23,901,111	accrued liability
Subtract	\$17,666,511	market value of assets
Equals	\$ 6,234,600	in unfunded liability

Staff is currently in contact with our CalPERS Actuarial and will bring information forward.

FISCAL IMPACT: Information Only

ACTION REQUESTED: Information Only

ATTACHMENTS: Projected CalPERS Cost with supporting Documents
 CalPERS Annual Valuation Reports – Legacy Miscellaneous
 CalPERS Annual Valuation Reports – PEPRA Miscellaneous
 CalPERS Annual Valuation Reports – PEPRA Safety Fire
 CalPERS Annual Valuation Reports – PEPRA Safety Police
 CalPERS Annual Valuation Reports – Legacy Safety

PROJECTED CALPERS EMPLOYER COSTS

	Fiscal Year	Annual Employer Cost Miscellaneous	Annual Employer Cost PEPRA Miscellaneous	Annual Employer Cost PEPRA Safety Fire	Annual Employer Cost PEPRA Safety Police	Annual Employer Cost Safety	Annual Employer Cost All Funds	Total CalPERS as Percentage of Payroll
	2015/16	\$ 156,071.10	\$ 31,994.87	\$ 20,140.53	\$ 28,761.70	\$ 159,399.95	\$ 396,368.16	22.90%
	2016/17	\$ 164,217.90	\$ 31,859.50	\$ 23,482.35	\$ 37,552.06	\$ 191,994.89	\$ 449,106.71	25.27%
1	2017/18	\$ 142,270.25	\$ 31,705.79	\$ 24,507.06	\$ 58,189.56	\$ 177,046.25	\$ 433,718.90	28.04%
2	2018/19	\$ 152,078.24	\$ 33,537.47	\$ 25,063.85	\$ 59,511.61	\$ 186,369.03	\$ 456,560.21	33.16%
3	2019/20	\$ 160,010.89	\$ 33,664.91	\$ 25,854.51	\$ 61,388.96	\$ 195,961.29	\$ 476,880.57	37.94%
4	2020/21	\$ 175,463.37	\$ 35,501.63	\$ 27,587.18	\$ 65,503.01	\$ 214,568.46	\$ 518,623.66	41.79%
5	2021/22	\$ 178,229.04	\$ 35,907.12	\$ 27,949.92	\$ 66,364.29	\$ 218,272.32	\$ 526,722.68	44.89%
6	2022/23	\$ 181,038.29	\$ 36,317.23	\$ 28,317.42	\$ 67,027.93	\$ 222,040.11	\$ 534,740.99	47.13%
7	2023/24	\$ 183,891.82	\$ 36,732.03	\$ 28,689.76	\$ 67,698.21	\$ 225,872.94	\$ 542,884.77	47.77%
8	2024/25	\$ 186,790.34	\$ 37,151.57	\$ 29,066.99	\$ 68,375.19	\$ 229,771.94	\$ 551,156.03	48.50%
9	2025/26	\$ 189,734.54	\$ 37,575.90	\$ 29,449.18	\$ 69,058.95	\$ 233,738.24	\$ 559,556.81	49.15%
10	2026/27	\$ 192,725.14	\$ 38,005.08	\$ 29,836.40	\$ 69,749.54	\$ 237,773.01	\$ 568,089.16	49.88%
11	2027/28	\$ 195,762.88	\$ 38,439.15	\$ 30,228.71	\$ 70,447.03	\$ 241,877.42	\$ 576,755.20	50.63%
12	2028/29	\$ 198,848.51	\$ 38,878.19	\$ 30,626.18	\$ 71,151.50	\$ 246,052.68	\$ 585,557.06	51.40%
13	2029/30	\$ 201,982.77	\$ 39,322.24	\$ 31,028.87	\$ 71,863.02	\$ 250,300.02	\$ 594,496.92	52.18%
14	2030/31	\$ 205,166.43	\$ 39,771.36	\$ 31,436.86	\$ 72,581.65	\$ 254,620.68	\$ 603,576.97	52.97%
15	2031/32	\$ 208,400.27	\$ 40,225.61	\$ 31,850.21	\$ 73,307.46	\$ 259,015.91	\$ 612,799.48	53.77%
16	2032/33	\$ 211,685.09	\$ 40,685.05	\$ 32,269.00	\$ 74,040.54	\$ 263,487.02	\$ 622,166.70	52.82%
17	2033/34	\$ 215,021.68	\$ 41,149.74	\$ 32,693.30	\$ 74,780.94	\$ 268,035.31	\$ 631,680.97	51.81%
18	2034/35	\$ 218,410.86	\$ 41,619.74	\$ 33,123.17	\$ 75,528.75	\$ 272,662.10	\$ 641,344.62	50.10%
19	2035/36	\$ 221,853.47	\$ 42,095.10	\$ 33,558.70	\$ 76,284.04	\$ 277,368.77	\$ 651,160.07	41.09%
20	2036/37	\$ 225,350.33	\$ 42,575.89	\$ 33,999.95	\$ 77,046.88	\$ 282,156.68	\$ 661,129.73	39.88%
21	2037/38	\$ 228,902.31	\$ 43,062.17	\$ 34,447.00	\$ 77,817.35	\$ 287,027.24	\$ 671,256.08	32.46%
22	2038/39	\$ 232,510.28	\$ 43,554.01	\$ 34,899.93	\$ 78,595.52	\$ 291,981.88	\$ 681,541.63	32.46%
23	2039/40	\$ 236,175.12	\$ 44,051.47	\$ 35,358.82	\$ 79,381.48	\$ 297,022.04	\$ 691,988.93	32.84%
24	2040/41	\$ 239,897.73	\$ 44,554.60	\$ 35,823.74	\$ 80,175.29	\$ 302,149.20	\$ 702,600.57	32.16%
25	2041/42	\$ 243,679.01	\$ 45,063.49	\$ 36,294.78	\$ 80,977.05	\$ 307,364.87	\$ 713,379.19	30.96%
26	2042/43	\$ 247,519.89	\$ 45,578.18	\$ 36,772.01	\$ 81,786.82	\$ 312,670.58	\$ 724,327.47	30.45%
27	2043/44	\$ 251,421.31	\$ 46,098.76	\$ 37,255.51	\$ 82,604.68	\$ 318,067.86	\$ 735,448.13	28.32%
28	2044/45	\$ 255,384.22	\$ 46,625.28	\$ 37,745.37	\$ 83,430.73	\$ 323,558.32	\$ 746,743.93	25.23%
29	2045/46	\$ 259,409.60	\$ 47,157.81	\$ 38,241.67	\$ 84,265.04	\$ 329,143.55	\$ 758,217.68	23.20%
30	2046/47	\$ 263,498.43	\$ 47,696.43	\$ 38,744.50	\$ 85,107.69	\$ 334,825.19	\$ 769,872.24	21.58%

PROJECTED SALARY SUBJECT TO CALPERS

	Fiscal Year	Annual Salary Miscellaneous	Annual Salary PEPRA Miscellaneous	Annual Salary PEPRA Safety Fire	Annual Salary PEPRA Safety Police	Annual Salary Safety	Annual Salary All Funds	
	2015/16	\$ 1,331,892.00	\$ 512,985.00	\$ 180,584.00	\$ 257,883.08	\$ 860,505.00	\$ 3,143,849.08	Use Actual
	2016/17	\$ 1,295,604.76	\$ 486,404.58	\$ 194,358.14	\$ 310,810.00	\$ 982,774.83	\$ 3,269,952.31	Use Actual
1	2017/18	\$ 1,120,414.61	\$ 485,317.39	\$ 204,395.79	\$ 485,317.39	\$ 897,663.92	\$ 3,193,109.10	Use Current Budget
2	2018/19	\$ 1,131,618.76	\$ 490,170.56	\$ 206,439.75	\$ 490,170.56	\$ 906,640.56	\$ 3,225,040.19	Use 17/18 plus 1%
3	2019/20	\$ 1,142,934.94	\$ 495,072.27	\$ 208,504.15	\$ 495,072.27	\$ 915,706.96	\$ 3,257,290.59	Use previous plus 1%
4	2020/21	\$ 1,154,364.29	\$ 500,022.99	\$ 210,589.19	\$ 500,022.99	\$ 924,864.03	\$ 3,289,863.50	Use previous plus 1%
5	2021/22	\$ 1,165,907.94	\$ 505,023.22	\$ 212,695.08	\$ 505,023.22	\$ 934,112.67	\$ 3,322,762.13	Use previous plus 1%
6	2022/23	\$ 1,177,567.02	\$ 510,073.45	\$ 214,822.03	\$ 510,073.45	\$ 943,453.80	\$ 3,355,989.76	Use previous plus 1%
7	2023/24	\$ 1,189,342.69	\$ 515,174.19	\$ 216,970.25	\$ 515,174.19	\$ 952,888.34	\$ 3,389,549.65	Use previous plus 1%
8	2024/25	\$ 1,201,236.11	\$ 520,325.93	\$ 219,139.95	\$ 520,325.93	\$ 962,417.22	\$ 3,423,445.15	Use previous plus 1%
9	2025/26	\$ 1,213,248.47	\$ 525,529.19	\$ 221,331.35	\$ 525,529.19	\$ 972,041.40	\$ 3,457,679.60	Use previous plus 1%
10	2026/27	\$ 1,225,380.96	\$ 530,784.48	\$ 223,544.67	\$ 530,784.48	\$ 981,761.81	\$ 3,492,256.40	Use previous plus 1%
11	2027/28	\$ 1,237,634.77	\$ 536,092.33	\$ 225,780.11	\$ 536,092.33	\$ 991,579.43	\$ 3,527,178.96	Use previous plus 1%
12	2028/29	\$ 1,250,011.12	\$ 541,453.25	\$ 228,037.91	\$ 541,453.25	\$ 1,001,495.22	\$ 3,562,450.75	Use previous plus 1%
13	2029/30	\$ 1,262,511.23	\$ 546,867.78	\$ 230,318.29	\$ 546,867.78	\$ 1,011,510.17	\$ 3,598,075.26	Use previous plus 1%
14	2030/31	\$ 1,275,136.34	\$ 552,336.46	\$ 232,621.48	\$ 552,336.46	\$ 1,021,625.28	\$ 3,634,056.01	Use previous plus 1%
15	2031/32	\$ 1,287,887.70	\$ 557,859.83	\$ 234,947.69	\$ 557,859.83	\$ 1,031,841.53	\$ 3,670,396.57	Use previous plus 1%
16	2032/33	\$ 1,300,766.58	\$ 563,438.42	\$ 237,297.17	\$ 563,438.42	\$ 1,042,159.94	\$ 3,707,100.54	Use previous plus 1%
17	2033/34	\$ 1,313,774.25	\$ 569,072.81	\$ 239,670.14	\$ 569,072.81	\$ 1,052,581.54	\$ 3,744,171.54	Use previous plus 1%
18	2034/35	\$ 1,326,911.99	\$ 574,763.54	\$ 242,066.84	\$ 574,763.54	\$ 1,063,107.36	\$ 3,781,613.26	Use previous plus 1%
19	2035/36	\$ 1,340,181.11	\$ 580,511.17	\$ 244,487.51	\$ 580,511.17	\$ 1,073,738.43	\$ 3,819,429.39	Use previous plus 1%
20	2036/37	\$ 1,353,582.92	\$ 586,316.28	\$ 246,932.38	\$ 586,316.28	\$ 1,084,475.82	\$ 3,857,623.68	Use previous plus 1%
21	2037/38	\$ 1,367,118.75	\$ 592,179.45	\$ 249,401.71	\$ 592,179.45	\$ 1,095,320.57	\$ 3,896,199.92	Use previous plus 1%
22	2038/39	\$ 1,380,789.94	\$ 598,101.24	\$ 251,895.72	\$ 598,101.24	\$ 1,106,273.78	\$ 3,935,161.92	Use previous plus 1%
23	2039/40	\$ 1,394,597.83	\$ 604,082.25	\$ 254,414.68	\$ 604,082.25	\$ 1,117,336.52	\$ 3,974,513.54	Use previous plus 1%
24	2040/41	\$ 1,408,543.81	\$ 610,123.07	\$ 256,958.83	\$ 610,123.07	\$ 1,128,509.88	\$ 4,014,258.67	Use previous plus 1%
25	2041/42	\$ 1,422,629.25	\$ 616,224.31	\$ 259,528.42	\$ 616,224.31	\$ 1,139,794.98	\$ 4,054,401.26	Use previous plus 1%
26	2042/43	\$ 1,436,855.54	\$ 622,386.55	\$ 262,123.70	\$ 622,386.55	\$ 1,151,192.93	\$ 4,094,945.27	Use previous plus 1%
27	2043/44	\$ 1,451,224.10	\$ 628,610.41	\$ 264,744.94	\$ 628,610.41	\$ 1,162,704.86	\$ 4,135,894.73	Use previous plus 1%
28	2044/45	\$ 1,465,736.34	\$ 634,896.52	\$ 267,392.39	\$ 634,896.52	\$ 1,174,331.91	\$ 4,177,253.67	Use previous plus 1%
29	2045/46	\$ 1,480,393.70	\$ 641,245.48	\$ 270,066.31	\$ 641,245.48	\$ 1,186,075.23	\$ 4,219,026.21	Use previous plus 1%
30	2046/47	\$ 1,495,197.64	\$ 647,657.94	\$ 272,766.97	\$ 647,657.94	\$ 1,197,935.98	\$ 4,261,216.47	Use previous plus 1%
	* Assume 1% Annual Cola for all employees and all employees .							

PROJECTED ANNUAL EMPLOYER COST RATE

	Fiscal Year	Annual Cost Rate Miscellaneous	Annual Cost Rate PEPRA Miscellaneous	Annual Cost Rate PEPRA Safey Fire	Annual Cost Rate PEPRA Safey Police	Annual Cost Rate Safety
	2015/16	11.718%	6.237%	11.153%	11.153%	18.524%
	2016/17	12.675%	6.550%	12.082%	12.082%	19.536%
1	2017/18	12.698%	6.533%	11.990%	11.990%	19.723%
2	2018/19	13.439%	6.842%	12.141%	12.141%	20.556%
3	2019/20	14.000%	6.800%	12.400%	12.400%	21.400%
4	2020/21	15.200%	7.100%	13.100%	13.100%	23.200%
5	2021/22	15.287%	7.110%	13.141%	13.141%	23.367%
6	2022/23	15.374%	7.120%	13.182%	13.141%	23.535%
7	2023/24	15.462%	7.130%	13.223%	13.141%	23.704%
8	2024/25	15.550%	7.140%	13.264%	13.141%	23.874%
9	2025/26	15.639%	7.150%	13.305%	13.141%	24.046%
10	2026/27	15.728%	7.160%	13.347%	13.141%	24.219%
11	2027/28	15.818%	7.170%	13.389%	13.141%	24.393%
12	2028/29	15.908%	7.180%	13.430%	13.141%	24.569%
13	2029/30	15.998%	7.190%	13.472%	13.141%	24.745%
14	2030/31	16.090%	7.201%	13.514%	13.141%	24.923%
15	2031/32	16.182%	7.211%	13.556%	13.141%	25.102%
16	2032/33	16.274%	7.221%	13.599%	13.141%	25.283%
17	2033/34	16.367%	7.231%	13.641%	13.141%	25.465%
18	2034/35	16.460%	7.241%	13.683%	13.141%	25.648%
19	2035/36	16.554%	7.251%	13.726%	13.141%	25.832%
20	2036/37	16.648%	7.262%	13.769%	13.141%	26.018%
21	2037/38	16.743%	7.272%	13.812%	13.141%	26.205%
22	2038/39	16.839%	7.282%	13.855%	13.141%	26.393%
23	2039/40	16.935%	7.292%	13.898%	13.141%	26.583%
24	2040/41	17.032%	7.303%	13.941%	13.141%	26.774%
25	2041/42	17.129%	7.313%	13.985%	13.141%	26.967%
26	2042/43	17.226%	7.323%	14.028%	13.141%	27.161%
27	2043/44	17.325%	7.333%	14.072%	13.141%	27.356%
28	2044/45	17.424%	7.344%	14.116%	13.141%	27.553%
29	2045/46	17.523%	7.354%	14.160%	13.141%	27.751%
30	2046/47	17.623%	7.364%	14.204%	13.141%	27.950%

* FY 2019-20 & 2020-21 Projected By CalPERS

* FY 2021-22 and after projected by Staff using average of 3 year average of actual percentages 2015/16-2018/19

0.957%	0.313%	0.929%	0.929%	1.012%	
0.023%	-0.017%	-0.092%	-0.092%	0.187%	
0.741%	0.309%	0.151%	0.151%	0.833%	
0.561%	-0.042%	0.259%	0.259%	0.844%	
0.571%	0.141%	0.312%	0.312%	0.719%	Average of 3 year increases

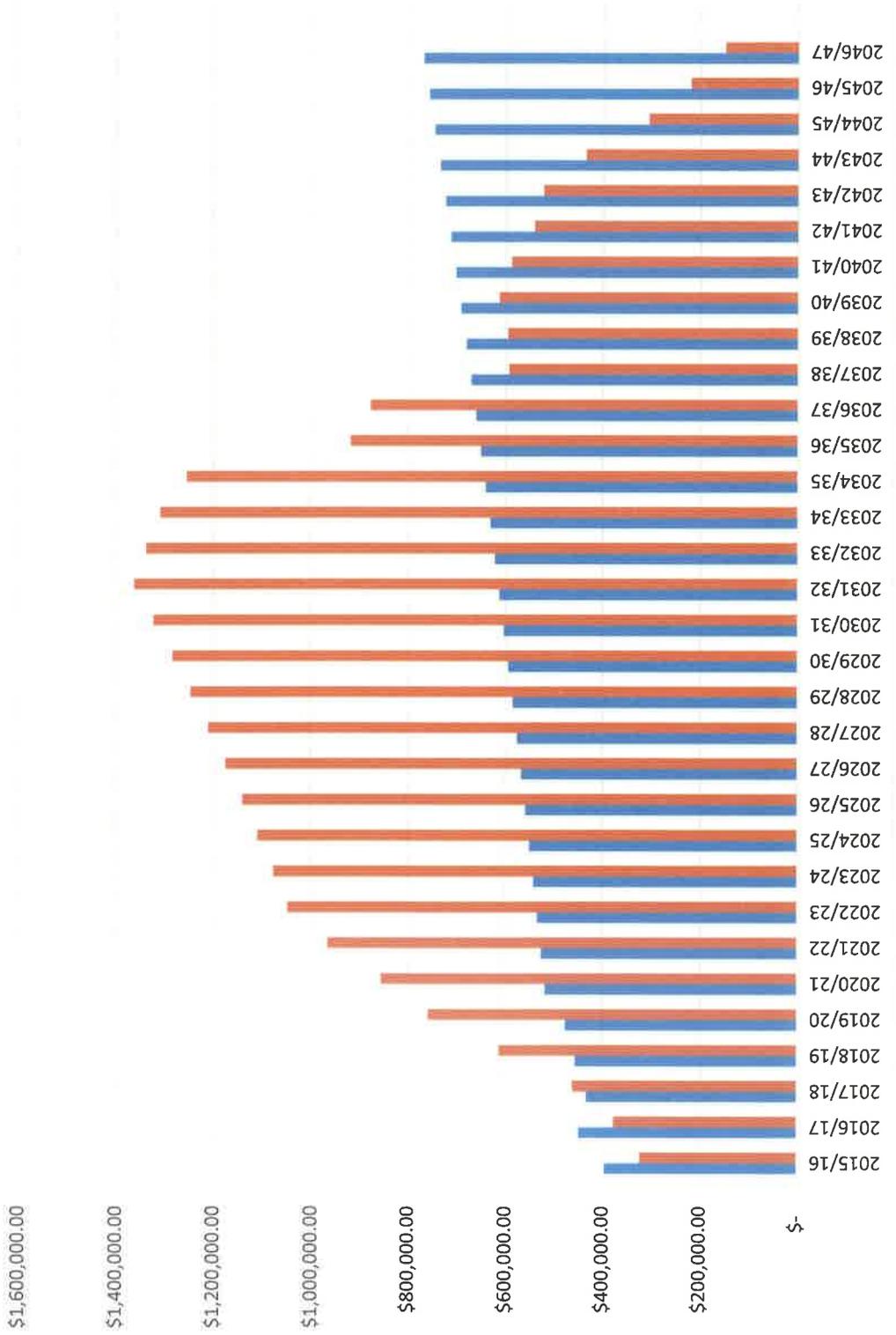
PROJECTED CALPERS UNFUNDED LIABILITY COSTS

	Fiscal Year	Annual Unfunded Liability Miscellaneous	Annual Unfunded Liability PEPRA Miscellaneous	Annual Unfunded Liability PEPRA Safety Fire	Annual Unfunded Liability PEPRA Safety Police	Annual Unfunded Liability Safety	Annual Unfunded Liability All Funds
	2015/16	\$ 150,073.00	\$ -	\$ -	\$ -	\$ 173,386.00	\$ 323,459.00
	2016/17	\$ 171,417.00	\$ 61.00	\$ 11.00	\$ 41.00	\$ 205,817.00	\$ 377,347.00
1	2017/18	\$ 205,805.00	\$ 101.00	\$ 41.00	\$ 154.00	\$ 255,617.00	\$ 461,718.00
2	2018/19	\$ 269,155.00	\$ 370.00	\$ 1,953.00	\$ 527.00	\$ 340,823.00	\$ 612,828.00
3	2019/20	\$ 330,779.00	\$ 780.00	\$ 2,012.00	\$ 1,100.00	\$ 424,397.00	\$ 759,068.00
4	2020/21	\$ 372,457.00	\$ 1,500.00	\$ 2,072.00	\$ 1,900.00	\$ 478,289.00	\$ 856,218.00
5	2021/22	\$ 420,403.00	\$ 1,558.00	\$ 2,134.00	\$ 2,800.00	\$ 538,086.00	\$ 964,981.00
6	2022/23	\$ 456,819.00	\$ 1,558.00	\$ 2,198.00	\$ 3,600.00	\$ 582,612.00	\$ 1,046,787.00
7	2023/24	\$ 470,524.00	\$ 1,605.00	\$ -	\$ 4,200.00	\$ 600,090.00	\$ 1,076,419.00
8	2024/25	\$ 484,640.00	\$ 1,653.00	\$ -	\$ 4,700.00	\$ 618,093.00	\$ 1,109,086.00
9	2025/26	\$ 499,179.00	\$ 1,702.00	\$ -	\$ 2,238.00	\$ 636,635.00	\$ 1,139,754.00
10	2026/27	\$ 514,154.00	\$ 1,753.00	\$ -	\$ 2,305.00	\$ 655,734.00	\$ 1,173,946.00
11	2027/28	\$ 529,579.00	\$ 1,806.00	\$ -	\$ 2,374.00	\$ 675,406.00	\$ 1,209,165.00
12	2028/29	\$ 545,466.00	\$ 1,860.00	\$ -	\$ 2,445.00	\$ 695,669.00	\$ 1,245,440.00
13	2029/30	\$ 561,830.00	\$ 1,916.00	\$ -	\$ 2,518.00	\$ 716,539.00	\$ 1,282,803.00
14	2030/31	\$ 578,685.00	\$ 1,973.00	\$ -	\$ 2,594.00	\$ 738,035.00	\$ 1,321,287.00
15	2031/32	\$ 596,046.00	\$ 2,033.00	\$ -	\$ 2,672.00	\$ 760,176.00	\$ 1,360,927.00
16	2032/33	\$ 585,771.00	\$ 2,094.00	\$ -	\$ 2,604.00	\$ 745,480.00	\$ 1,335,949.00
17	2033/34	\$ 574,343.00	\$ 2,156.00	\$ -	\$ 2,530.00	\$ 729,218.00	\$ 1,308,247.00
18	2034/35	\$ 551,020.00	\$ 2,015.00	\$ -	\$ 2,219.00	\$ 698,093.00	\$ 1,253,347.00
19	2035/36	\$ 250,097.00	\$ 1,863.00	\$ -	\$ 1,888.00	\$ 664,446.00	\$ 918,294.00
20	2036/37	\$ 245,927.00	\$ 1,699.00	\$ -	\$ 1,535.00	\$ 628,151.00	\$ 877,312.00
21	2037/38	\$ 241,282.00	\$ 1,525.00	\$ -	\$ 1,331.00	\$ 349,224.00	\$ 593,362.00
22	2038/39	\$ 248,520.00	\$ 1,338.00	\$ -	\$ 1,113.00	\$ 344,827.00	\$ 595,798.00
23	2039/40	\$ 255,976.00	\$ 1,378.00	\$ -	\$ 893.00	\$ 355,172.00	\$ 613,419.00
24	2040/41	\$ 220,121.00	\$ 1,420.00	\$ -	\$ 938.00	\$ 365,827.00	\$ 588,306.00
25	2041/42	\$ 227,288.00	\$ 1,462.00	\$ -	\$ 242.00	\$ 312,828.00	\$ 541,820.00
26	2042/43	\$ 208,508.00	\$ 1,506.00	\$ -	\$ -	\$ 312,397.00	\$ 522,411.00
27	2043/44	\$ 157,143.00	\$ 1,467.00	\$ -	\$ -	\$ 277,377.00	\$ 435,987.00
28	2044/45	\$ 102,508.00	\$ 1,220.00	\$ -	\$ -	\$ 203,350.00	\$ 307,078.00
29	2045/46	\$ 94,922.00	\$ 957.00	\$ -	\$ -	\$ 124,632.00	\$ 220,511.00
30	2046/47	\$ 34,152.00	\$ 526.00	\$ -	\$ -	\$ 115,172.00	\$ 149,850.00

CALPERS SIDE FUND LOAN REPAYMENT

	Fiscal Year	CalPERS Sidefund Loan						
	2015/16	\$ 437,046.25						
	2016/17	\$ 435,596.25						
1	2017/18	\$ 447,528.75						
2	2018/19	\$ 461,345.00						
3	2019/20	\$ 476,878.75						
4	2020/21	\$ 492,058.75						
5	2021/22	\$ 507,766.25						
6	2022/23	\$ 524,906.25						
7	2023/24	\$ 541,383.75						
8	2024/25	\$ 559,127.50						
9	2025/26	\$ 576,971.25						
10	2026/27	\$ 595,843.75						
11	2027/28	\$ 301,378.75						

■ Employer Payroll Normal Costs
 ■ Unfunded Liability





California Public Employees' Retirement System
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August 2017

**MISCELLANEOUS PLAN OF THE CITY OF SUSANVILLE
 (CalPERS ID: 7794007699)
 Annual Valuation Report as of June 30, 2016**

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2016 actuarial valuation report of the pension plan.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2016.

Section 2 can be found on the CalPERS website at (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2016 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 31, 2017.

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2018-19 along with estimates of the required contributions for Fiscal Years 2019-20 and 2020-21. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Required Contribution

Fiscal Year	Employer Normal Cost Rate	Employer Payment of Unfunded Liability
2018-19	13.439%	\$269,155
<i>Projected Results</i>		
2019-20	14.0%	\$334,000
2020-21	15.2%	\$388,000

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. ***If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.***

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.

For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.

Changes since the Prior Year's Valuation

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and to 7.00 percent the following year as adopted by the Board.

The CalPERS Board of Administration adopted a Risk Mitigation Policy which is designed to reduce funding risk over time. This Policy has been temporarily suspended during the period over which the discount rate is being lowered. More details on the Risk Mitigation Policy can be found on our website.

Besides the above noted changes, there may also be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report.

We understand that you might have a number of questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 31 to contact us with actuarial related questions.

If you have other questions, please call our customer contact center at (888) CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary



**ACTUARIAL VALUATION
as of June 30, 2016**

**for the
MISCELLANEOUS PLAN
of the
CITY OF SUSANVILLE
(CalPERS ID: 7794007699)**

**REQUIRED CONTRIBUTIONS
FOR FISCAL YEAR
July 1, 2018 - June 30, 2019**

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SECTION 2 – RISK POOL ACTUARIAL VALUATION INFORMATION

Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information
for the
MISCELLANEOUS PLAN
of the
CITY OF SUSANVILLE**

**(CalPERS ID: 7794007699)
(Rate Plan: 9763)**

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ACTUARIAL CERTIFICATION

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2016 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2016 provided by employers participating in the Miscellaneous Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuary has certified that, in their opinion, the valuation of the risk pool containing your MISCELLANEOUS PLAN has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that Unfunded Accrued Liability amortization bases as of June 30, 2016 and employer contribution as of July 1, 2018, have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



MAY SHUANG YU, ASA, MAAA
Senior Pension Actuary, CalPERS
Plan Actuary

HIGHLIGHTS AND EXECUTIVE SUMMARY

- **INTRODUCTION**
- **PURPOSE OF SECTION 1**
- **REQUIRED EMPLOYER CONTRIBUTION**
- **PLAN'S FUNDED STATUS**
- **PROJECTED EMPLOYER CONTRIBUTIONS**
- **CHANGES SINCE THE PRIOR YEAR'S VALUATION**
- **SUBSEQUENT EVENTS**

Introduction

This report presents the results of the June 30, 2016 actuarial valuation of the MISCELLANEOUS PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for Fiscal Year 2018-19.

Purpose of Section 1

This Section 1 report for the MISCELLANEOUS PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS) was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2016;
- Determine the required employer contribution for this plan for the fiscal year July 1, 2018 through June 30, 2019; and
- Provide actuarial information as of June 30, 2016 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

California Actuarial Advisory Panel Recommendations

This report includes all the basic disclosure elements as described in the *Model Disclosure Elements for Actuarial Valuation Reports* recommended in 2011 by the California Actuarial Advisory Panel (CAAP), with the exception of including the original base amounts of the various components of the unfunded liability in the Schedule of Amortization Bases shown on page 9.

Additionally, this report includes the following "Enhanced Risk Disclosures" also recommended by the CAAP in the Model Disclosure Elements document:

- A "Deterministic Stress Test," projecting future results under different investment income scenarios
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0 percent, 7.0 percent and 8.0 percent.

Required Employer Contribution

	Fiscal Year	
Required Employer Contribution	2018-19	
Employer Normal Cost Rate	13.439%	
<i>Plus Either</i>		
1) Monthly Employer Dollar UAL Payment	\$	22,429.57
<i>Or</i>		
2) Annual Lump Sum Prepayment Option	\$	259,747
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>§ 20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.</i></p>		

	Fiscal Year 2017-18	Fiscal Year 2018-19
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	19.807%	20.535%
Surcharge for Class 1 Benefits ²		
a) FAC 1	0.662%	0.680%
Phase out of Normal Cost Difference ³	0.000%	0.000%
Plan's Total Normal Cost	20.469%	21.215%
Formula's Expected Employee Contribution Rate	7.771%	7.776%
Employer Normal Cost Rate	12.698%	13.439%
Projected Payroll for the Contribution Fiscal Year	\$ 1,599,957	\$ 1,455,394
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$ 203,163	\$ 195,590
Plan's Payment on Amortization Bases ⁴	213,383	269,155
% of Projected Payroll (illustrative only)	13.337%	18.494%
Estimated Total Employer Contribution	\$ 416,546	\$ 464,745
% of Projected Payroll (illustrative only)	26.035%	31.933%

¹ The results shown for Fiscal Year 2017-18 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after June 30, 2016.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five year period. The phase out of normal cost difference is 100 percent for the first year of pooling, and is incrementally reduced by 20 percent of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See page 9 for a breakdown of the Amortization Bases.

Plan's Funded Status

		June 30, 2015		June 30, 2016
1. Present Value of Projected Benefits (PVB)	\$	20,580,408	\$	21,316,434
2. Entry Age Normal Accrued Liability (AL)		18,601,187		19,391,009
3. Plan's Market Value of Assets (MVA)		15,095,201		14,574,133
4. Unfunded Accrued Liability (UAL) [(2) - (3)]		3,505,986		4,816,876
5. Funded Ratio [(3) / (2)]		81.2%		75.2%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows projected employer contributions (before cost sharing) for the next six fiscal years. Projected results reflect the adopted changes to the discount rate described in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report. The projections also assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.375% Return for Fiscal Year 2016-17)					
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Normal Cost %	13.439%	14.0%	15.2%	15.2%	15.2%	15.2%	15.2%
UAL Payment	\$269,155	\$334,000	\$388,000	\$457,000	\$517,000	\$556,000	\$589,000

Changes in the UAL due to actuarial gains or losses as well as changes in actuarial assumptions or methods are amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A of Section 2. This method phases in the impact of unanticipated changes in UAL over a 5-year period and attempts to minimize employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years where there is a large increase in UAL the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

Due to the adopted changes in the discount rate for the next two valuations in combination with the 5-year phase-in ramp, the increases in the required contributions are expected to continue for seven years from Fiscal Year 2018-19 through Fiscal Year 2024-25.

For projected contributions under alternate investment return scenarios, please see the "Analysis of Future Investment Return Scenarios" in the "Risk Analysis" section.

Changes since the Prior Year's Valuation

Benefits

None. This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B of Section 2 for a summary of the plan provisions used in this valuation.

Actuarial Methods and Assumptions

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and 7.00 percent the following year as adopted by the Board. The decision to reduce the discount rate was primarily based on reduced capital market assumptions provided by external investment consultants and CalPERS investment staff. The specific decision adopted by the Board reflected recommendations from CalPERS staff and additional input from employer and employee stakeholder groups. Based on the investment allocation adopted by the Board and capital market assumptions, the reduced discount rate assumption provides a more realistic assumption for the long term investment return of the fund.

Notwithstanding the Board's decision to phase into a 7.0 percent discount rate, subsequent analysis of the expected investment return of CalPERS assets or changes to the investment allocation may result in a change to this three year discount rate schedule. A comprehensive analysis of all actuarial assumptions and methods including the discount rate will be conducted in 2017.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2016. Changes in the value of assets subsequent to that date are not reflected. Declines in asset values will increase the required contribution, while investment returns above the assumed rate of return will decrease the actuarial cost of the plan.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2017. Any subsequent changes or actions are not reflected.

ASSETS AND LIABILITIES

- **BREAKDOWN OF ENTRY AGE NORMAL ACCRUED LIABILITY**
- **ALLOCATION OF PLAN'S SHARE OF POOL'S EXPERIENCE/ASSUMPTION CHANGE**
- **DEVELOPMENT OF PLAN'S SHARE OF POOL'S MVA**
- **SCHEDULE OF PLAN'S AMORTIZATION BASES**
- **30-YEAR AMORTIZATION SCHEDULE AND ALTERNATIVES**
- **EMPLOYER CONTRIBUTION HISTORY**
- **FUNDING HISTORY**

Breakdown of Entry Age Normal Accrued Liability

1. Active Members <i>24</i>		
2. Transferred Members <i>13</i>	\$	4,165,211
3. Terminated Members <i>21</i>		1,427,888
4. Members and Beneficiaries Receiving Payments <i>01</i>		943,540
5. Total	\$	<u>12,854,370</u>
		19,391,009

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$	19,391,009
2. Projected UAL balance at 6/30/16		3,614,889
3. Pool's Accrued Liability	\$	14,775,287,594
4. Sum of Pool's Individual Plan UAL Balances at 6/30/16		2,987,498,021
5. Pool's 2015/16 Investment & Asset (Gain)/Loss		771,070,186
6. Pool's 2015/16 Other (Gain)/Loss		(95,296,686)
7. Plan's Share of Pool's Asset (Gain)/Loss $[(1)-(2)]/[(3)-(4)] * (5)$		1,031,957
8. Plan's Share of Pool's Other (Gain)/Loss $[(1)]/[(3)] * (6)$		(125,067)
9. Plan's New (Gain)/Loss as of 6/30/2016 $[(7)+(8)]$	\$	906,890
10. Increase in Pool's Accrued Liability due to Change in Assumptions		224,853,121
11. Plan's Share of Pool's Change in Assumptions $[(1)]/[(3)] * (10)$	\$	295,096

Development of the Plan's Share of Pool's Market Value of Assets

1. Plan's Accrued Liability	\$	19,391,009
2. Plan's UAL	\$	4,816,876
3. Plan's Share of Pool's MVA $[(1)-(2)]$	\$	14,574,133

Schedule of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2016.
- The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date: Fiscal Year 2018-19.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the payment on the UAL for the fiscal year and adjusting for interest.

Reason for Base	Date Established	Amortization Period	Amounts for Fiscal 2018-19				Scheduled Payment for 2018-19	
			Balance 6/30/16	Payment 2016-17	Balance 6/30/17	Payment 2017-18		Balance 6/30/18
ASSET (GAIN)/LOSS	06/30/13	27	\$1,666,998	\$45,548	\$1,742,741	\$70,371	\$1,798,348	\$95,241
SHARE OF PRE-2013 POOL UAL	06/30/13	18	\$1,843,154	\$139,168	\$1,834,878	\$143,343	\$1,821,665	\$145,929
NON-ASSET (GAIN)/LOSS	06/30/13	27	\$(122,665)	\$(3,352)	\$(128,238)	\$(5,178)	\$(132,330)	\$(7,008)
NON-ASSET (GAIN)/LOSS	06/30/14	28	\$1,628	\$23	\$1,724	\$47	\$1,802	\$72
ASSET (GAIN)/LOSS	06/30/14	28	\$(1,521,485)	\$(21,400)	\$(1,611,519)	\$(44,083)	\$(1,684,689)	\$(67,078)
ASSUMPTION CHANGE	06/30/14	18	\$931,438	\$17,742	\$981,747	\$36,548	\$1,016,279	\$55,844
ASSET (GAIN)/LOSS	06/30/15	29	\$886,406	\$0	\$951,778	\$13,402	\$1,008,084	\$27,170
NON-ASSET (GAIN)/LOSS	06/30/15	29	\$(70,585)	\$0	\$(75,791)	\$(1,067)	\$(80,275)	\$(2,164)
ASSET (GAIN)/LOSS	06/30/16	30	\$1,031,957	\$0	\$1,108,064	\$0	\$1,189,784	\$16,491
NON-ASSET (GAIN)/LOSS	06/30/16	30	\$(125,067)	\$0	\$(134,291)	\$0	\$(144,194)	\$(1,999)
ASSUMPTION CHANGE	06/30/16	20	\$295,096	\$(5,940)	\$323,015	\$(6,116)	\$353,177	\$6,657
TOTAL			\$4,816,875	\$171,789	\$4,994,108	\$207,265	\$5,147,651	\$269,155

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed on the previous page. These (gain)/loss bases will be amortized according to Board policy over 30 years with a 5-year ramp-up.

If the total Unfunded Liability is negative (i.e., plan has a surplus), the scheduled payment is \$0, because the minimum required contribution under PEPR must be at least equal to the normal cost.

30-Year Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to CalPERS amortization policy. There has been considerable interest from many agencies in paying off these unfunded accrued liabilities sooner and the possible savings in doing so. As a result, we have provided alternate amortization schedules to help analyze the current amortization schedule and illustrate the advantages of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on: 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternate "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. Note that the payments under each alternate scenario increase by 3 percent for each year into the future. **The schedules do not attempt to reflect any experience after June 30, 2016 that may deviate from the actuarial assumptions. Therefore, future amortization payments displayed in the Current Amortization Schedule may not match projected amortization payments shown in connection with Projected Employer Contributions provided elsewhere in this report.**

The Current Amortization Schedule typically contains individual bases that are both positive and negative. Positive bases result from plan changes, assumption changes or plan experience that result in increases to unfunded liability. Negative bases result from plan changes, assumption changes or plan experience that result in decreases to unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years such as:

- A positive total unfunded liability with a negative total payment,
- A negative total unfunded liability with a positive total payment, or
- Total payments that completely amortize the unfunded liability over a very short period of time

In any year where one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy. For purposes of this display, total payments include any negative payments. Therefore, the amount of estimated savings may be understated to the extent that negative payments appear in the current schedule.

30-Year Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2018	5,147,652	269,155	5,147,652	384,800	5,147,652	468,209
6/30/2019	5,248,387	330,779	5,128,554	396,344	5,042,124	482,255
6/30/2020	5,292,697	372,457	5,096,086	408,234	4,914,258	496,723
6/30/2021	5,297,086	420,403	5,048,902	420,481	4,761,971	511,625
6/30/2022	5,252,116	456,819	4,985,548	433,096	4,583,011	526,973
6/30/2023	5,166,095	470,524	4,904,451	446,088	4,374,949	542,783
6/30/2024	5,059,528	484,640	4,803,908	459,471	4,135,160	559,066
6/30/2025	4,930,476	499,179	4,682,084	473,255	3,860,813	575,838
6/30/2026	4,776,840	514,154	4,536,992	487,453	3,548,853	593,113
6/30/2027	4,596,355	529,579	4,366,487	502,076	3,195,986	610,906
6/30/2028	4,386,577	545,466	4,168,254	517,139	2,798,657	629,234
6/30/2029	4,144,865	561,830	3,939,794	532,653	2,353,034	648,111
6/30/2030	3,868,369	578,685	3,678,408	548,632	1,854,986	667,554
6/30/2031	3,554,017	596,046	3,381,188	565,091	1,300,059	687,581
6/30/2032	3,198,492	585,771	3,044,992	582,044	683,454	708,208
6/30/2033	2,827,394	574,343	2,666,435	599,506		
6/30/2034	2,440,769	551,020	2,241,865	617,491		
6/30/2035	2,049,798	525,781	1,767,347	636,015		
6/30/2036	1,656,147	250,097	1,238,637	655,096		
6/30/2037	1,519,132	245,927	651,164	674,749		
6/30/2038	1,376,334	241,282				
6/30/2039	1,227,818	248,520				
6/30/2040	1,060,848	255,976				
6/30/2041	873,839	220,121				
6/30/2042	710,191	227,288				
6/30/2043	527,047	208,508				
6/30/2044	349,856	157,143				
6/30/2045	212,824	102,508				
6/30/2046	122,299	94,922				
6/30/2047	32,959	34,152				
Totals		11,153,074		10,339,714		8,708,178
Interest Paid		6,005,423		5,192,063		3,560,527
Estimated Savings				813,361		2,444,897

* This schedule does not reflect the impact of adopted discount rate changes that will become effective beyond June 30, 2016. For Projected Employer Contributions, please see Page 5.

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	12.657%	\$177,729
2017 - 18	12.698%	\$213,383
2018 - 19	13.439%	\$269,155

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2011	\$ 15,372,346	\$ 10,272,217	\$ 5,100,129	66.8%	\$ 1,737,807
06/30/2012	16,164,937	10,336,476	5,828,461	63.9%	1,480,662
06/30/2013	16,893,140	11,626,821	5,266,319	68.8%	1,616,007
06/30/2014	18,048,336	15,399,042	2,649,294	85.3%	1,386,563
06/30/2015	18,601,187	15,095,201	3,505,986	81.2%	1,464,187
06/30/2016	19,391,009	14,574,133	4,816,876	75.2%	1,331,892

RISK ANALYSIS

- **ANALYSIS OF FUTURE INVESTMENT RETURN SCENARIOS**
- **ANALYSIS OF DISCOUNT RATE SENSITIVITY**
- **VOLATILITY RATIOS**
- **HYPOTHETICAL TERMINATION LIABILITY**

Analysis of Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2016-17, 2017-18, 2018-19 and 2019-20). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

Each of the five investment return scenarios assumes a return of 7.375 percent for fiscal year 2016-17. For fiscal years 2017-18, 2018-19, and 2019-20 each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are -3.0 percent, 3.0 percent, 7.0 percent (7.25 percent for 2017-18), 11.0 percent and 17.0 percent.

Alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four year period ending June 30, 2020. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced ten thousand stochastic outcomes for this period. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all of the 4-year outcomes generated in the stochastic analysis, approximately 25 percent of them had an average annual return of 3.0 percent or less.

Required contributions outside of this range are also possible. In particular, while it is unlikely that investment returns will average less than -3.0 percent or greater than 17.0 percent over this four year period, the possibility of a single investment return less than -3.0 percent or greater than 17.0 percent in any given year is much greater.

Assumed Annual Return From 2017-18 through 2019-20	Projected Employer Contributions			
	2019-20	2020-21	2021-22	2022-23
(3.0%)				
Normal Cost	14.0%	15.2%	15.2%	15.2%
UAL Contribution	\$334,000	\$412,000	\$530,000	\$663,000
3.0%				
Normal Cost	14.0%	15.2%	15.2%	15.2%
UAL Contribution	\$334,000	\$398,000	\$488,000	\$579,000
Assumed Discount Rate				
Normal Cost	14.0%	15.2%	15.2%	15.2%
UAL Contribution	\$334,000	\$388,000	\$457,000	\$517,000
11.0%				
Normal Cost	14.0%	15.2%	15.5%	15.8%
UAL Contribution	\$334,000	\$379,000	\$429,000	\$459,000
17.0%				
Normal Cost	14.0%	15.2%	16.1%	17.0%
UAL Contribution	\$334,000	\$365,000	\$385,000	\$369,000

Given the temporary suspension of the Risk Mitigation Policy during the period over which the discount rate assumption is being phased down to 7.0 percent, the projections above were performed without reflection of any possible impact of this Policy for Fiscal Years 2019-20 and 2020-21.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Sensitivity Analysis				
As of June 30, 2016	Plan's Total Normal Cost	Accrued Liability	Unfunded Accrued Liability	Funded Status
7.375% (current discount rate)	21.215%	\$19,391,009	\$4,816,876	75.2%
6.0%	28.795%	\$22,772,791	\$8,198,658	64.0%
7.0%	23.008%	\$20,229,834	\$5,655,701	72.0%
8.0%	18.599%	\$18,112,372	\$3,538,239	80.5%

Volatility Ratios

Actuarial calculations are based on a number of assumptions about long-term demographic and economic behavior. Unless these assumptions (terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Plans that have higher asset-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility, than a plan with an asset-to-payroll ratio of 4. Shown below is the asset volatility ratio, a measure of the plan's current contribution volatility. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Plans that have higher liability-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with a liability-to-payroll ratio of 8 is expected to have twice the contribution volatility of a plan with a liability-to-payroll ratio of 4. The liability volatility ratio is also shown in the table below. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The asset volatility ratio, described above, will tend to move closer to the liability volatility ratio as the plan matures. Since the liability volatility ratio is a long-term measure, it is shown below at the current discount rate (7.375 percent) as well as the discount rate the Board has adopted to determine the contribution requirement in the June 30, 2018 actuarial valuation (7.00 percent).

Rate Volatility	As of June 30, 2016	
1. Market Value of Assets	\$	14,574,133
2. Payroll		1,331,892
3. Asset Volatility Ratio (AVR) [(1) / (2)]		10.9
4. Accrued Liability	\$	19,391,009
5. Liability Volatility Ratio (LVR) [(4) / (2)]		14.6
6. Accrued Liability (7.00% discount rate)		20,229,834
7. Projected Liability Volatility Ratio [(6) / (2)]		15.2

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2016. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while funding risk is limited. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 2-year period centered around the valuation date.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.00%	Funded Status	Unfunded Termination Liability @ 3.00%
\$14,574,133	\$37,258,529	39.1%	\$22,684,395	\$32,500,729	44.8%	\$17,926,595

¹ The hypothetical liabilities calculated above include a 7 percent mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 1.75 percent on June 30, 2016, and was 2.75 percent on January 31, 2017.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2015		June 30, 2016
Reported Payroll	\$ 1,464,187	\$	1,331,892
Projected Payroll for Contribution Purposes	\$ 1,599,957	\$	1,455,394
Number of Members			
Active	28		24
Transferred	13		13
Separated	22		21
Retired	60		61

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- One Year Final Compensation (FAC 1)

PLAN'S MAJOR BENEFIT OPTIONS

SECTION 1 – PLAN SPECIFIC INFORMATION FOR THE MISCELLANEOUS PLAN OF THE CITY OF SUSANVILLE

Plan’s Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Appendix B within Section 2 of this report.

Benefit Provision	Contract package		
	Active Misc	Inactive Misc	Receiving Misc
Benefit Formula Social Security Coverage Full/Modified	3.0% @ 60 Yes Modified	2.0% @ 55 Yes Modified	
Employee Contribution Rate	8.00%		
Final Average Compensation Period	One Year	One Year	
Sick Leave Credit	Yes	Yes	
Non-Industrial Disability	Standard	Standard	
Industrial Disability	No	No	
Pre-Retirement Death Benefits Optional Settlement 2W 1959 Survivor Benefit Level Special Alternate (firefighters)	Yes No No No	Yes No No No	No
Post-Retirement Death Benefits Lump Sum Survivor Allowance (PRSA)	\$500 No	\$500 No	\$500 No
COLA	2%	2%	2%

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Section 2 may be found on the CalPERS website
(www.calpers.ca.gov) in the Forms and
Publications section**



California Public Employees' Retirement System
 Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
 TTY: (916) 795-3240
 (888) 225-7377 phone – (916) 795-2744 fax
 www.calpers.ca.gov

August 2017

PEPRA MISCELLANEOUS PLAN OF THE CITY OF SUSANVILLE
(CalPERS ID: 7794007699)
Annual Valuation Report as of June 30, 2016

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2016 actuarial valuation report of the pension plan.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2016.

Section 2 can be found on the CalPERS website at (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2016 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 31, 2017.

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2018-19 along with estimates of the required contributions for Fiscal Years 2019-20 and 2020-21. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Required Contribution

Fiscal Year	Employer Normal Cost Rate	Employer Payment of Unfunded Liability
2018-19	6.842%	\$370
<i>Projected Results</i>		
2019-20	6.8%	\$780
2020-21	7.1%	\$1,500

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. ***If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.***

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.

For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.

Changes since the Prior Year's Valuation

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and to 7.00 percent the following year as adopted by the Board.

The CalPERS Board of Administration adopted a Risk Mitigation Policy which is designed to reduce funding risk over time. This Policy has been temporarily suspended during the period over which the discount rate is being lowered. More details on the Risk Mitigation Policy can be found on our website.

Besides the above noted changes, there may also be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report.

We understand that you might have a number of questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 31 to contact us with actuarial related questions.

If you have other questions, please call our customer contact center at (888) CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary



**ACTUARIAL VALUATION
as of June 30, 2016**

**for the
PEPRA MISCELLANEOUS PLAN
of the
CITY OF SUSANVILLE
(CalPERS ID: 7794007699)**

**REQUIRED CONTRIBUTIONS
FOR FISCAL YEAR
July 1, 2018 - June 30, 2019**

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Section 1

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**Plan Specific Information
for the
PEPRA MISCELLANEOUS PLAN
of the
CITY OF SUSANVILLE**

**(CalPERS ID: 7794007699)
(Rate Plan: 26085)**

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ACTUARIAL CERTIFICATION

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2016 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2016 provided by employers participating in the Miscellaneous Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuary has certified that, in their opinion, the valuation of the risk pool containing your PEPRA MISCELLANEOUS PLAN has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that Unfunded Accrued Liability amortization bases as of June 30, 2016 and employer contribution as of July 1, 2018, have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



MAY SHUANG YU, ASA, MAAA
Senior Pension Actuary, CalPERS
Plan Actuary

HIGHLIGHTS AND EXECUTIVE SUMMARY

- **INTRODUCTION**
- **PURPOSE OF SECTION 1**
- **REQUIRED EMPLOYER CONTRIBUTION**
- **PLAN'S FUNDED STATUS**
- **PROJECTED EMPLOYER CONTRIBUTIONS**
- **CHANGES SINCE THE PRIOR YEAR'S VALUATION**
- **SUBSEQUENT EVENTS**

Introduction

This report presents the results of the June 30, 2016 actuarial valuation of the PEPRA MISCELLANEOUS PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for Fiscal Year 2018-19.

Purpose of Section 1

This Section 1 report for the PEPRA MISCELLANEOUS PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS) was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2016;
- Determine the required employer contribution for this plan for the fiscal year July 1, 2018 through June 30, 2019; and
- Provide actuarial information as of June 30, 2016 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

California Actuarial Advisory Panel Recommendations

This report includes all the basic disclosure elements as described in the *Model Disclosure Elements for Actuarial Valuation Reports* recommended in 2011 by the California Actuarial Advisory Panel (CAAP), with the exception of including the original base amounts of the various components of the unfunded liability in the Schedule of Amortization Bases shown on page 9.

Additionally, this report includes the following "Enhanced Risk Disclosures" also recommended by the CAAP in the Model Disclosure Elements document:

- A "Deterministic Stress Test," projecting future results under different investment income scenarios
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0 percent, 7.0 percent and 8.0 percent.

Required Employer Contribution

	Fiscal Year	
Required Employer Contribution	2018-19	
Employer Normal Cost Rate	6.842%	
<i>Plus Either</i>		
1) Monthly Employer Dollar UAL Payment	\$	30.79
<i>Or</i>		
2) Annual Lump Sum Prepayment Option	\$	357
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>§ 20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.</i></p>		

	Fiscal Year 2017-18	Fiscal Year 2018-19
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	12.783%	13.092%
Surcharge for Class 1 Benefits ²		
None	0.000%	0.000%
Phase out of Normal Cost Difference ³	0.000%	0.000%
Plan's Total Normal Cost	12.783%	13.092%
Plan's Employee Contribution Rate	6.250%	6.250%
Employer Normal Cost Rate	6.533%	6.842%
Projected Payroll for the Contribution Fiscal Year	\$ 487,003	\$ 560,553
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$ 31,816	\$ 38,353
Plan's Payment on Amortization Bases ⁴	104	370
% of Projected Payroll (illustrative only)	0.021%	0.066%
Estimated Total Employer Contribution	\$ 31,920	\$ 38,723
% of Projected Payroll (illustrative only)	6.554%	6.908%

¹ The results shown for Fiscal Year 2017-18 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after June 30, 2016.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five year period. The phase out of normal cost difference is 100 percent for the first year of pooling, and is incrementally reduced by 20 percent of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See page 9 for a breakdown of the Amortization Bases.

Plan's Funded Status

		June 30, 2015		June 30, 2016
1. Present Value of Projected Benefits (PVB)	\$	570,094	\$	731,908
2. Entry Age Normal Accrued Liability (AL)		50,172		104,788
3. Plan's Market Value of Assets (MVA)		47,839		93,587
4. Unfunded Accrued Liability (UAL) [(2) - (3)]		2,333		11,201
5. Funded Ratio [(3) / (2)]		95.4%		89.3%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows projected employer contributions (before cost sharing) for the next six fiscal years. Projected results reflect the adopted changes to the discount rate described in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report. The projections also assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period.

Fiscal Year	Projected Future Employer Contributions (Assumes 7.375% Return for Fiscal Year 2016-17)							
	Required Contribution	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Normal Cost %	6.842%	6.8%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%
UAL Payment	\$370	\$780	\$1,500	\$2,200	\$3,000	\$3,500	\$4,000	

Changes in the UAL due to actuarial gains or losses as well as changes in actuarial assumptions or methods are amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A of Section 2. This method phases in the impact of unanticipated changes in UAL over a 5-year period and attempts to minimize employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years where there is a large increase in UAL the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

Due to the adopted changes in the discount rate for the next two valuations in combination with the 5-year phase-in ramp, the increases in the required contributions are expected to continue for seven years from Fiscal Year 2018-19 through Fiscal Year 2024-25.

For projected contributions under alternate investment return scenarios, please see the "Analysis of Future Investment Return Scenarios" in the "Risk Analysis" section.

Changes since the Prior Year's Valuation

Benefits

None. This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B of Section 2 for a summary of the plan provisions used in this valuation.

Actuarial Methods and Assumptions

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and 7.00 percent the following year as adopted by the Board. The decision to reduce the discount rate was primarily based on reduced capital market assumptions provided by external investment consultants and CalPERS investment staff. The specific decision adopted by the Board reflected recommendations from CalPERS staff and additional input from employer and employee stakeholder groups. Based on the investment allocation adopted by the Board and capital market assumptions, the reduced discount rate assumption provides a more realistic assumption for the long term investment return of the fund.

Notwithstanding the Board's decision to phase into a 7.0 percent discount rate, subsequent analysis of the expected investment return of CalPERS assets or changes to the investment allocation may result in a change to this three year discount rate schedule. A comprehensive analysis of all actuarial assumptions and methods including the discount rate will be conducted in 2017.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2016. Changes in the value of assets subsequent to that date are not reflected. Declines in asset values will increase the required contribution, while investment returns above the assumed rate of return will decrease the actuarial cost of the plan.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2017. Any subsequent changes or actions are not reflected.

ASSETS AND LIABILITIES

- **BREAKDOWN OF ENTRY AGE NORMAL ACCRUED LIABILITY**
- **ALLOCATION OF PLAN'S SHARE OF POOL'S EXPERIENCE/ASSUMPTION CHANGE**
- **DEVELOPMENT OF PLAN'S SHARE OF POOL'S MVA**
- **SCHEDULE OF PLAN'S AMORTIZATION BASES**
- **30-YEAR AMORTIZATION SCHEDULE AND ALTERNATIVES**
- **EMPLOYER CONTRIBUTION HISTORY**
- **FUNDING HISTORY**

Breakdown of Entry Age Normal Accrued Liability

1. Active Members	\$	98,600
2. Transferred Members		1,855
3. Terminated Members		4,333
4. Members and Beneficiaries Receiving Payments		0
5. Total	\$	104,788

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$	104,788
2. Projected UAL balance at 6/30/16		3,668
3. Pool's Accrued Liability	\$	14,775,287,594
4. Sum of Pool's Individual Plan UAL Balances at 6/30/16		2,987,498,021
5. Pool's 2015/16 Investment & Asset (Gain)/Loss		771,070,186
6. Pool's 2015/16 Other (Gain)/Loss		(95,296,686)
7. Plan's Share of Pool's Asset (Gain)/Loss $[(1)-(2)]/[(3)-(4)] * (5)$		6,615
8. Plan's Share of Pool's Other (Gain)/Loss $[(1)]/[(3)] * (6)$		(676)
9. Plan's New (Gain)/Loss as of 6/30/2016 $[(7)+(8)]$	\$	5,939
10. Increase in Pool's Accrued Liability due to Change in Assumptions		224,853,121
11. Plan's Share of Pool's Change in Assumptions $[(1)]/[(3)] * (10)$	\$	1,595

Development of the Plan's Share of Pool's Market Value of Assets

1. Plan's Accrued Liability	\$	104,788
2. Plan's UAL	\$	11,201
3. Plan's Share of Pool's MVA $[(1)-(2)]$	\$	93,587

Schedule of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2016.
- The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date: Fiscal Year 2018-19.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the payment on the UAL for the fiscal year and adjusting for interest.

Reason for Base	Date Established	Amortization Period	Amounts for Fiscal 2018-19				Scheduled Payment for 2018-19	
			Balance 6/30/16	Payment 2016-17	Balance 6/30/17	Payment 2017-18		Balance 6/30/18
FRESH START	06/30/14	28	\$1,047	\$63	\$1,059	\$65	\$1,070	\$66
ASSET (GAIN)/LOSS	06/30/15	29	\$2,811	\$0	\$3,018	\$43	\$3,196	\$86
NON-ASSET (GAIN)/LOSS	06/30/15	29	\$(190)	\$0	\$(204)	\$(3)	\$(216)	\$(6)
ASSET (GAIN)/LOSS	06/30/16	30	\$6,615	\$0	\$7,102	\$0	\$7,626	\$106
NON-ASSET (GAIN)/LOSS	06/30/16	30	\$(676)	\$0	\$(726)	\$0	\$(779)	\$(11)
ASSUMPTION CHANGE	06/30/16	20	\$1,595	\$(2,288)	\$4,083	\$(2,356)	\$6,826	\$129
TOTAL			\$11,202	\$(2,225)	\$14,332	\$(2,251)	\$17,723	\$370

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed on the previous page. These (gain)/loss bases will be amortized according to Board policy over 30 years with a 5-year ramp-up.

If the total Unfunded Liability is negative (i.e., plan has a surplus), the scheduled payment is \$0, because the minimum required contribution under PEPRRA must be at least equal to the normal cost.

30-Year Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to CalPERS amortization policy. There has been considerable interest from many agencies in paying off these unfunded accrued liabilities sooner and the possible savings in doing so. As a result, we have provided alternate amortization schedules to help analyze the current amortization schedule and illustrate the advantages of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on: 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternate "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. Note that the payments under each alternate scenario increase by 3 percent for each year into the future. **The schedules do not attempt to reflect any experience after June 30, 2016 that may deviate from the actuarial assumptions. Therefore, future amortization payments displayed in the Current Amortization Schedule may not match projected amortization payments shown in connection with Projected Employer Contributions provided elsewhere in this report.**

The Current Amortization Schedule typically contains individual bases that are both positive and negative. Positive bases result from plan changes, assumption changes or plan experience that result in increases to unfunded liability. Negative bases result from plan changes, assumption changes or plan experience that result in decreases to unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years such as:

- A positive total unfunded liability with a negative total payment,
- A negative total unfunded liability with a positive total payment, or
- Total payments that completely amortize the unfunded liability over a very short period of time

In any year where one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy. For purposes of this display, total payments include any negative payments. Therefore, the amount of estimated savings may be understated to the extent that negative payments appear in the current schedule.

30-Year Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	25 Year Amortization		20 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2018	17,722	370	17,722	1,157	17,722	1,325
6/30/2019	18,646	652	17,829	1,192	17,656	1,364
6/30/2020	19,345	952	17,909	1,228	17,544	1,405
6/30/2021	19,786	1,268	17,958	1,265	17,382	1,448
6/30/2022	19,931	1,558	17,972	1,303	17,163	1,491
6/30/2023	19,786	1,605	17,947	1,342	16,884	1,536
6/30/2024	19,583	1,653	17,881	1,382	16,538	1,582
6/30/2025	19,314	1,702	17,767	1,423	16,119	1,629
6/30/2026	18,975	1,753	17,603	1,466	15,619	1,678
6/30/2027	18,557	1,806	17,382	1,510	15,032	1,728
6/30/2028	18,054	1,860	17,099	1,555	14,350	1,780
6/30/2029	17,458	1,916	16,749	1,602	13,563	1,834
6/30/2030	16,760	1,973	16,324	1,650	12,663	1,889
6/30/2031	15,951	2,033	15,818	1,700	11,640	1,945
6/30/2032	15,022	2,094	15,224	1,750	10,483	2,004
6/30/2033	13,960	2,156	14,533	1,803	9,180	2,064
6/30/2034	12,755	2,015	13,736	1,857	7,718	2,126
6/30/2035	11,608	1,863	12,825	1,913	6,084	2,190
6/30/2036	10,534	1,699	11,789	1,970	4,264	2,255
6/30/2037	9,550	1,525	10,616	2,029	2,242	2,323
6/30/2038	8,674	1,338	9,297	2,090		
6/30/2039	7,927	1,378	7,816	2,153		
6/30/2040	7,084	1,420	6,162	2,217		
6/30/2041	6,135	1,462	4,319	2,284		
6/30/2042	5,072	1,506	2,270	2,353		
6/30/2043	3,886	1,467				
6/30/2044	2,652	1,220				
6/30/2045	1,583	957				
6/30/2046	709	526				
6/30/2047	216	224				
Totals		43,950		42,194		35,596
Interest Paid		26,229		24,474		17,876
Estimated Savings				1,757		8,355

* This schedule does not reflect the impact of adopted discount rate changes that will become effective beyond June 30, 2016. For Projected Employer Contributions, please see Page 5.

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	6.555%	\$63
2017 - 18	6.533%	\$104
2018 - 19	6.842%	\$370

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2013	\$ 1,833	\$ 2,459	\$ (626)	134.2%	\$ 55,996
06/30/2014	9,284	10,429	(1,145)	112.3%	220,852
06/30/2015	50,172	47,839	2,333	95.4%	445,676
06/30/2016	104,788	93,587	11,201	89.3%	512,985

RISK ANALYSIS

- **ANALYSIS OF FUTURE INVESTMENT RETURN SCENARIOS**
- **ANALYSIS OF DISCOUNT RATE SENSITIVITY**
- **VOLATILITY RATIOS**
- **HYPOTHETICAL TERMINATION LIABILITY**

Analysis of Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2016-17, 2017-18, 2018-19 and 2019-20). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

Each of the five investment return scenarios assumes a return of 7.375 percent for fiscal year 2016-17. For fiscal years 2017-18, 2018-19, and 2019-20 each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are -3.0 percent, 3.0 percent, 7.0 percent (7.25 percent for 2017-18), 11.0 percent and 17.0 percent.

Alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four year period ending June 30, 2020. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced ten thousand stochastic outcomes for this period. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all of the 4-year outcomes generated in the stochastic analysis, approximately 25 percent of them had an average annual return of 3.0 percent or less.

Required contributions outside of this range are also possible. In particular, while it is unlikely that investment returns will average less than -3.0 percent or greater than 17.0 percent over this four year period, the possibility of a single investment return less than -3.0 percent or greater than 17.0 percent in any given year is much greater.

Assumed Annual Return From 2017-18 through 2019-20	Projected Employer Contributions			
	2019-20	2020-21	2021-22	2022-23
(3.0%)				
Normal Cost	6.8%	7.1%	7.1%	7.1%
UAL Contribution	\$780	\$1,600	\$2,700	\$3,900
3.0%				
Normal Cost	6.8%	7.1%	7.1%	7.1%
UAL Contribution	\$780	\$1,500	\$2,400	\$3,400
Assumed Discount Rate				
Normal Cost	6.8%	7.1%	7.1%	7.1%
UAL Contribution	\$780	\$1,500	\$2,200	\$3,000
11.0%				
Normal Cost	6.8%	7.1%	7.2%	7.2%
UAL Contribution	\$780	\$1,400	\$2,100	\$2,600
17.0%				
Normal Cost	6.8%	7.1%	7.3%	7.6%
UAL Contribution	\$780	\$1,300	\$1,800	\$2,000

Given the temporary suspension of the Risk Mitigation Policy during the period over which the discount rate assumption is being phased down to 7.0 percent, the projections above were performed without reflection of any possible impact of this Policy for Fiscal Years 2019-20 and 2020-21.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Sensitivity Analysis				
As of June 30, 2016	Plan's Total Normal Cost	Accrued Liability	Unfunded Accrued Liability	Funded Status
7.375% (current discount rate)	13.092%	\$104,788	\$11,201	89.3%
6.0%	17.506%	\$143,951	\$50,364	65.0%
7.0%	14.139%	\$114,024	\$20,437	82.1%
8.0%	11.561%	\$91,378	\$(2,209)	102.4%

Volatility Ratios

Actuarial calculations are based on a number of assumptions about long-term demographic and economic behavior. Unless these assumptions (terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Plans that have higher asset-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility, than a plan with an asset-to-payroll ratio of 4. Shown below is the asset volatility ratio, a measure of the plan's current contribution volatility. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Plans that have higher liability-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with a liability-to-payroll ratio of 8 is expected to have twice the contribution volatility of a plan with a liability-to-payroll ratio of 4. The liability volatility ratio is also shown in the table below. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The asset volatility ratio, described above, will tend to move closer to the liability volatility ratio as the plan matures. Since the liability volatility ratio is a long-term measure, it is shown below at the current discount rate (7.375 percent) as well as the discount rate the Board has adopted to determine the contribution requirement in the June 30, 2018 actuarial valuation (7.00 percent).

Rate Volatility	As of June 30, 2016	
1. Market Value of Assets	\$	93,587
2. Payroll		512,985
3. Asset Volatility Ratio (AVR) [(1) / (2)]		0.2
4. Accrued Liability	\$	104,788
5. Liability Volatility Ratio (LVR) [(4) / (2)]		0.2
6. Accrued Liability (7.00% discount rate)		114,024
7. Projected Liability Volatility Ratio [(6) / (2)]		0.2

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2016. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while funding risk is limited. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 2-year period centered around the valuation date.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.00%	Funded Status	Unfunded Termination Liability @ 3.00%
\$93,587	\$291,513	32.1%	\$197,926	\$203,272	46.0%	\$109,686

¹ The hypothetical liabilities calculated above include a 7 percent mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 1.75 percent on June 30, 2016, and was 2.75 percent on January 31, 2017.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2015	June 30, 2016
Reported Payroll	\$ 445,676	\$ 512,985
Projected Payroll for Contribution Purposes	\$ 487,003	\$ 560,553
Number of Members		
Active	13	14
Transferred	0	1
Separated	2	5
Retired	0	0

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- None

PLAN'S MAJOR BENEFIT OPTIONS

SECTION 1 -- PLAN SPECIFIC INFORMATION FOR THE PEPPRA MISCELLANEOUS PLAN OF THE CITY OF SUSANVILLE

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Appendix B within Section 2 of this report.

	Contract package
Benefit Provision	Active Misc
Benefit Formula	2.0% @ 62
Social Security Coverage Full/Modified	Yes Full
Employee Contribution Rate	6.25%
Final Average Compensation Period	Three Year
Sick Leave Credit	Yes
Non-Industrial Disability	Standard
Industrial Disability	No
Pre-Retirement Death Benefits Optional Settlement 2W	Yes
1959 Survivor Benefit Level Special	No
Alternate (firefighters)	No
Post-Retirement Death Benefits Lump Sum	\$500
Survivor Allowance (PRSA)	No
COLA	2%

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Section 2 may be found on the CalPERS website
(www.calpers.ca.gov) in the Forms and
Publications section**



California Public Employees' Retirement System
Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
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 (888) 225-7377 phone – (916) 795-2744 fax
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August 2017

PEPRA SAFETY FIRE PLAN OF THE CITY OF SUSANVILLE
(CalPERS ID: 7794007699)
Annual Valuation Report as of June 30, 2016

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2016 actuarial valuation report of the pension plan.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2016.

Section 2 can be found on the CalPERS website at (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2016 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 31, 2017.

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2018-19 along with estimates of the required contributions for Fiscal Years 2019-20 and 2020-21. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Required Contribution

Fiscal Year	Employer Normal Cost Rate	Employer Payment of Unfunded Liability
2018-19	12.141%	\$1,953
<i>Projected Results</i>		
2019-20	12.4%	\$2,100
2020-21	13.1%	\$2,400

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. ***If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.***

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.

For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.

Changes since the Prior Year's Valuation

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and to 7.00 percent the following year as adopted by the Board.

The CalPERS Board of Administration adopted a Risk Mitigation Policy which is designed to reduce funding risk over time. This Policy has been temporarily suspended during the period over which the discount rate is being lowered. More details on the Risk Mitigation Policy can be found on our website.

Besides the above noted changes, there may also be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report.

We understand that you might have a number of questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 31 to contact us with actuarial related questions.

If you have other questions, please call our customer contact center at (888) CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary



ACTUARIAL VALUATION
as of June 30, 2016

for the
PEPRA SAFETY FIRE PLAN
of the
CITY OF SUSANVILLE
(CalPERS ID: 7794007699)

REQUIRED CONTRIBUTIONS
FOR FISCAL YEAR
July 1, 2018 - June 30, 2019

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Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Specific Information for the PEPRA SAFETY FIRE PLAN of the CITY OF SUSANVILLE

**(CalPERS ID: 7794007699)
(Rate Plan: 25130)**

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ACTUARIAL CERTIFICATION

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2016 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2016 provided by employers participating in the Safety Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuary has certified that, in their opinion, the valuation of the risk pool containing your PEPRA SAFETY FIRE PLAN has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that Unfunded Accrued Liability amortization bases as of June 30, 2016 and employer contribution as of July 1, 2018, have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



MAY SHUANG YU, ASA, MAAA
Senior Pension Actuary, CalPERS
Plan Actuary

HIGHLIGHTS AND EXECUTIVE SUMMARY

- **INTRODUCTION**
- **PURPOSE OF SECTION 1**
- **REQUIRED EMPLOYER CONTRIBUTION**
- **PLAN'S FUNDED STATUS**
- **PROJECTED EMPLOYER CONTRIBUTIONS**
- **CHANGES SINCE THE PRIOR YEAR'S VALUATION**
- **SUBSEQUENT EVENTS**

Introduction

This report presents the results of the June 30, 2016 actuarial valuation of the PEPRA SAFETY FIRE PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for Fiscal Year 2018-19.

Purpose of Section 1

This Section 1 report for the PEPRA SAFETY FIRE PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS) was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2016;
- Determine the required employer contribution for this plan for the fiscal year July 1, 2018 through June 30, 2019; and
- Provide actuarial information as of June 30, 2016 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

California Actuarial Advisory Panel Recommendations

This report includes all the basic disclosure elements as described in the *Model Disclosure Elements for Actuarial Valuation Reports* recommended in 2011 by the California Actuarial Advisory Panel (CAAP), with the exception of including the original base amounts of the various components of the unfunded liability in the Schedule of Amortization Bases shown on page 9.

Additionally, this report includes the following "Enhanced Risk Disclosures" also recommended by the CAAP in the Model Disclosure Elements document:

- A "Deterministic Stress Test," projecting future results under different investment income scenarios
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0 percent, 7.0 percent and 8.0 percent.

Required Employer Contribution

	Fiscal Year
Required Employer Contribution	2018-19
Employer Normal Cost Rate	12.141%
<i>Plus Either</i>	
1) Monthly Employer Dollar UAL Payment	\$ 162.74
<i>Or</i>	
2) Annual Lump Sum Prepayment Option	\$ 1,885
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>§ 20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.</i></p>	

	Fiscal Year 2017-18	Fiscal Year 2018-19
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	23.490%	24.141%
Surcharge for Class 1 Benefits ²		
None	0.000%	0.000%
Phase out of Normal Cost Difference ³	0.000%	0.000%
Plan's Total Normal Cost	23.490%	24.141%
Plan's Employee Contribution Rate	11.500%	12.000%
Employer Normal Cost Rate	11.990%	12.141%
Projected Payroll for the Contribution Fiscal Year	\$ 78,096	\$ 197,329
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$ 9,364	\$ 23,958
Plan's Payment on Amortization Bases ⁴	42	1,953
% of Projected Payroll (illustrative only)	0.054%	0.990%
Estimated Total Employer Contribution	\$ 9,406	\$ 25,911
% of Projected Payroll (illustrative only)	12.044%	13.131%

¹ The results shown for Fiscal Year 2017-18 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after June 30, 2016.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five year period. The phase out of normal cost difference is 100 percent for the first year of pooling, and is incrementally reduced by 20 percent of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See page 9 for a breakdown of the Amortization Bases.

Plan's Funded Status

		June 30, 2015		June 30, 2016
1. Present Value of Projected Benefits (PVB)	\$	289,953	\$	713,153
2. Entry Age Normal Accrued Liability (AL)		22,668		44,804
3. Plan's Market Value of Assets (MVA)		21,481		39,989
4. Unfunded Accrued Liability (UAL) [(2) - (3)]		1,187		4,815
5. Funded Ratio [(3) / (2)]		94.8%		89.3%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows projected employer contributions (before cost sharing) for the next six fiscal years. Projected results reflect the adopted changes to the discount rate described in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report. The projections also assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.375% Return for Fiscal Year 2016-17)					
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Normal Cost %	12.141%	12.4%	13.1%	13.1%	13.1%	13.1%	13.1%
UAL Payment	\$1,953	\$2,100	\$2,400	\$2,700	\$3,000	\$1,200	\$1,400

Changes in the UAL due to actuarial gains or losses as well as changes in actuarial assumptions or methods are amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A of Section 2. This method phases in the impact of unanticipated changes in UAL over a 5-year period and attempts to minimize employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years where there is a large increase in UAL the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

Due to the adopted changes in the discount rate for the next two valuations in combination with the 5-year phase-in ramp, the increases in the required contributions are expected to continue for seven years from Fiscal Year 2018-19 through Fiscal Year 2024-25.

For projected contributions under alternate investment return scenarios, please see the "Analysis of Future Investment Return Scenarios" in the "Risk Analysis" section.

Changes since the Prior Year's Valuation

Benefits

None. This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B of Section 2 for a summary of the plan provisions used in this valuation.

Actuarial Methods and Assumptions

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and 7.00 percent the following year as adopted by the Board. The decision to reduce the discount rate was primarily based on reduced capital market assumptions provided by external investment consultants and CalPERS investment staff. The specific decision adopted by the Board reflected recommendations from CalPERS staff and additional input from employer and employee stakeholder groups. Based on the investment allocation adopted by the Board and capital market assumptions, the reduced discount rate assumption provides a more realistic assumption for the long term investment return of the fund.

Notwithstanding the Board's decision to phase into a 7.0 percent discount rate, subsequent analysis of the expected investment return of CalPERS assets or changes to the investment allocation may result in a change to this three year discount rate schedule. A comprehensive analysis of all actuarial assumptions and methods including the discount rate will be conducted in 2017.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2016. Changes in the value of assets subsequent to that date are not reflected. Declines in asset values will increase the required contribution, while investment returns above the assumed rate of return will decrease the actuarial cost of the plan.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2017. Any subsequent changes or actions are not reflected.

ASSETS AND LIABILITIES

- **BREAKDOWN OF ENTRY AGE NORMAL ACCRUED LIABILITY**
- **ALLOCATION OF PLAN'S SHARE OF POOL'S EXPERIENCE/ASSUMPTION CHANGE**
- **DEVELOPMENT OF PLAN'S SHARE OF POOL'S MVA**
- **SCHEDULE OF PLAN'S AMORTIZATION BASES**
- **30-YEAR AMORTIZATION SCHEDULE AND ALTERNATIVES**
- **EMPLOYER CONTRIBUTION HISTORY**
- **FUNDING HISTORY**

Breakdown of Entry Age Normal Accrued Liability

1. Active Members	\$	44,804
2. Transferred Members		0
3. Terminated Members		0
4. Members and Beneficiaries Receiving Payments		0
5. Total	\$	44,804

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$	44,804
2. Projected UAL balance at 6/30/16		1,650
3. Pool's Accrued Liability	\$	19,698,755,513
4. Sum of Pool's Individual Plan UAL Balances at 6/30/16		4,661,724,814
5. Pool's 2015/16 Investment & Asset (Gain)/Loss		996,431,536
6. Pool's 2015/16 Other (Gain)/Loss		(166,972,696)
7. Plan's Share of Pool's Asset (Gain)/Loss [(1)-(2)]/[(3)-(4)] * (5)		2,860
8. Plan's Share of Pool's Other (Gain)/Loss [(1)]/[(3)] * (6)		(380)
9. Plan's New (Gain)/Loss as of 6/30/2016 [(7)+(8)]	\$	2,480
10. Increase in Pool's Accrued Liability due to Change in Assumptions		301,461,845
11. Plan's Share of Pool's Change in Assumptions [(1)]/[(3)] * (10)	\$	686

Development of the Plan's Share of Pool's Market Value of Assets

1. Plan's Accrued Liability	\$	44,804
2. Plan's UAL	\$	4,815
3. Plan's Share of Pool's MVA [(1)-(2)]	\$	39,989

Structure of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2016.
- The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date: Fiscal Year 2018-19.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the payment on the UAL for the fiscal year and adjusting for interest.

Reason for Base	Date Established	Amortization Period	Balance 6/30/16	Payment 2016-17	Balance 6/30/17	Payment 2017-18	Balance 6/30/18	Amounts for Fiscal 2018-19	
								Scheduled Payment	for 2018-19
FRESH START	06/30/16	5	\$4,815	\$(1,452)	\$5,676	\$(1,465)	\$8,686	\$1,953	
TOTAL			\$4,815	\$(1,452)	\$6,676	\$(1,465)	\$8,686	\$1,953	

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed on the previous page. These (gain)/loss bases will be amortized according to Board policy over 30 years with a 5-year ramp-up.

If the total Unfunded Liability is negative (i.e., plan has a surplus), the scheduled payment is \$0, because the minimum required contribution under PEPRSA must be at least equal to the normal cost.

30-Year Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to CalPERS amortization policy. There has been considerable interest from many agencies in paying off these unfunded accrued liabilities sooner and the possible savings in doing so. As a result, we have provided alternate amortization schedules to help analyze the current amortization schedule and illustrate the advantages of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on: 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternate "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. Note that the payments under each alternate scenario increase by 3 percent for each year into the future. **The schedules do not attempt to reflect any experience after June 30, 2016 that may deviate from the actuarial assumptions. Therefore, future amortization payments displayed in the Current Amortization Schedule may not match projected amortization payments shown in connection with Projected Employer Contributions provided elsewhere in this report.**

The Current Amortization Schedule typically contains individual bases that are both positive and negative. Positive bases result from plan changes, assumption changes or plan experience that result in increases to unfunded liability. Negative bases result from plan changes, assumption changes or plan experience that result in decreases to unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years such as:

- A positive total unfunded liability with a negative total payment,
- A negative total unfunded liability with a positive total payment, or
- Total payments that completely amortize the unfunded liability over a very short period of time

In any year where one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy. For purposes of this display, total payments include any negative payments. Therefore, the amount of estimated savings may be understated to the extent that negative payments appear in the current schedule.

30-Year Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	0 Year Amortization		0 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2018	8,686	1,953	N/A	N/A	N/A	N/A
6/30/2019	7,303	2,012				
6/30/2020	5,757	2,072				
6/30/2021	4,035	2,134				
6/30/2022	2,121	2,198				
6/30/2023	0	0				
6/30/2024	0	0				
6/30/2025	0	0				
6/30/2026	0	0				
6/30/2027	0	0				
6/30/2028	0	0				
6/30/2029	0	0				
6/30/2030	0	0				
6/30/2031	0	0				
6/30/2032	0	0				
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6/30/2039	0	0				
6/30/2040	0	0				
6/30/2041	0	0				
6/30/2042	0	0				
6/30/2043	0	0				
6/30/2044	0	0				
6/30/2045	0	0				
6/30/2046	0	0				
6/30/2047	0	0				
Totals		10,369		N/A		N/A
Interest Paid		1,682		N/A		N/A
Estimated Savings				N/A		N/A

* This schedule does not reflect the impact of adopted discount rate changes that will become effective beyond June 30, 2016. For Projected Employer Contributions, please see Page 5.

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	12.082%	\$11
2017 - 18	11.990%	\$42
2018 - 19	12.141%	\$1,953

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2014	\$ 7,617	\$ 7,940	\$ (323)	104.2%	\$ 34,565
06/30/2015	22,668	21,481	1,187	94.8%	71,469
06/30/2016	44,804	39,989	4,815	89.3%	180,584

RISK ANALYSIS

- **ANALYSIS OF FUTURE INVESTMENT RETURN SCENARIOS**
- **ANALYSIS OF DISCOUNT RATE SENSITIVITY**
- **VOLATILITY RATIOS**
- **HYPOTHETICAL TERMINATION LIABILITY**

Analysis of Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2016-17, 2017-18, 2018-19 and 2019-20). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

Each of the five investment return scenarios assumes a return of 7.375 percent for fiscal year 2016-17. For fiscal years 2017-18, 2018-19, and 2019-20 each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are -3.0 percent, 3.0 percent, 7.0 percent (7.25 percent for 2017-18), 11.0 percent and 17.0 percent.

Alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four year period ending June 30, 2020. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced ten thousand stochastic outcomes for this period. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all of the 4-year outcomes generated in the stochastic analysis, approximately 25 percent of them had an average annual return of 3.0 percent or less.

Required contributions outside of this range are also possible. In particular, while it is unlikely that investment returns will average less than -3.0 percent or greater than 17.0 percent over this four year period, the possibility of a single investment return less than -3.0 percent or greater than 17.0 percent in any given year is much greater.

Assumed Annual Return From 2017-18 through 2019-20	Projected Employer Contributions			
	2019-20	2020-21	2021-22	2022-23
(3.0%)				
Normal Cost	12.4%	13.1%	13.1%	13.1%
UAL Contribution	\$2,100	\$2,400	\$2,900	\$3,400
3.0%				
Normal Cost	12.4%	13.1%	13.1%	13.1%
UAL Contribution	\$2,100	\$2,400	\$2,800	\$3,200
Assumed Discount Rate				
Normal Cost	12.4%	13.1%	13.1%	13.1%
UAL Contribution	\$2,100	\$2,400	\$2,700	\$3,000
11.0%				
Normal Cost	12.4%	13.1%	13.2%	13.4%
UAL Contribution	\$2,100	\$2,300	\$2,600	\$2,900
17.0%				
Normal Cost	12.4%	13.1%	13.6%	14.1%
UAL Contribution	\$2,100	\$2,300	\$2,500	\$2,600

Given the temporary suspension of the Risk Mitigation Policy during the period over which the discount rate assumption is being phased down to 7.0 percent, the projections above were performed without reflection of any possible impact of this Policy for Fiscal Years 2019-20 and 2020-21.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Sensitivity Analysis				
As of June 30, 2016	Plan's Total Normal Cost	Accrued Liability	Unfunded Accrued Liability	Funded Status
7.375% (current discount rate)	24.141%	\$44,804	\$4,815	89.3%
6.0%	32.671%	\$61,187	\$21,198	65.4%
7.0%	26.159%	\$48,703	\$8,714	82.1%
8.0%	21.198%	\$38,994	\$(995)	102.6%

Volatility Ratios

Actuarial calculations are based on a number of assumptions about long-term demographic and economic behavior. Unless these assumptions (terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Plans that have higher asset-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility, than a plan with an asset-to-payroll ratio of 4. Shown below is the asset volatility ratio, a measure of the plan's current contribution volatility. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Plans that have higher liability-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with a liability-to-payroll ratio of 8 is expected to have twice the contribution volatility of a plan with a liability-to-payroll ratio of 4. The liability volatility ratio is also shown in the table below. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The asset volatility ratio, described above, will tend to move closer to the liability volatility ratio as the plan matures. Since the liability volatility ratio is a long-term measure, it is shown below at the current discount rate (7.375 percent) as well as the discount rate the Board has adopted to determine the contribution requirement in the June 30, 2018 actuarial valuation (7.00 percent).

<u>Rate Volatility</u>	<u>As of June 30, 2016</u>	
1. Market Value of Assets	\$	39,989
2. Payroll		180,584
3. Asset Volatility Ratio (AVR) [(1) / (2)]		0.2
4. Accrued Liability	\$	44,804
5. Liability Volatility Ratio (LVR) [(4) / (2)]		0.2
6. Accrued Liability (7.00% discount rate)		48,703
7. Projected Liability Volatility Ratio [(6) / (2)]		0.3

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2016. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while funding risk is limited. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 2-year period centered around the valuation date.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.00%	Funded Status	Unfunded Termination Liability @ 3.00%
\$39,989	\$107,134	37.3%	\$67,145	\$74,421	53.7%	\$34,432

¹ The hypothetical liabilities calculated above include a 7 percent mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 1.75 percent on June 30, 2016, and was 2.75 percent on January 31, 2017.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2015		June 30, 2016
Reported Payroll	\$ 71,469	\$	180,584
Projected Payroll for Contribution Purposes	\$ 78,096	\$	197,329
Number of Members			
Active	2		4
Transferred	0		0
Separated	0		0
Retired	0		0

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- None

PLAN'S MAJOR BENEFIT OPTIONS

SECTION 1 – PLAN SPECIFIC INFORMATION FOR THE PEPRSA SAFETY FIRE PLAN OF THE CITY OF SUSANVILLE

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Appendix B within Section 2 of this report.

	Contract package
Benefit Provision	Active Fire
Benefit Formula	2.7% @ 57
Social Security Coverage Full/Modified	Yes Full
Employee Contribution Rate	11.50%
Final Average Compensation Period	Three Year
Sick Leave Credit	Yes
Non-Industrial Disability	Standard
Industrial Disability	Yes
Pre-Retirement Death Benefits	Yes
Optional Settlement 2W	No
1959 Survivor Benefit Level	Yes
Special Alternate (firefighters)	No
Post-Retirement Death Benefits	\$500
Lump Sum	No
Survivor Allowance (PRSA)	2%
COLA	

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Section 2 may be found on the CalPERS website
(www.calpers.ca.gov) in the Forms and
Publications section**



California Public Employees' Retirement System
Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
 TTY: (916) 795-3240
 (888) 225-7377 phone – (916) 795-2744 fax
www.calpers.ca.gov

August 2017

PEPRA SAFETY POLICE PLAN OF THE CITY OF SUSANVILLE
(CalPERS ID: 7794007699)
Annual Valuation Report as of June 30, 2016

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2016 actuarial valuation report of the pension plan.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2016.

Section 2 can be found on the CalPERS website at (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2016 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 31, 2017.

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2018-19 along with estimates of the required contributions for Fiscal Years 2019-20 and 2020-21. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Required Contribution

Fiscal Year	Employer Normal Cost Rate	Employer Payment of Unfunded Liability
2018-19	12.141%	\$527
<i>Projected Results</i>		
2019-20	12.4%	\$1,100
2020-21	13.1%	\$1,900

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. ***If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.***

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.

For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.

Changes since the Prior Year's Valuation

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and to 7.00 percent the following year as adopted by the Board.

The CalPERS Board of Administration adopted a Risk Mitigation Policy which is designed to reduce funding risk over time. This Policy has been temporarily suspended during the period over which the discount rate is being lowered. More details on the Risk Mitigation Policy can be found on our website.

Besides the above noted changes, there may also be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report.

We understand that you might have a number of questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 31 to contact us with actuarial related questions.

If you have other questions, please call our customer contact center at (888) CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary



**ACTUARIAL VALUATION
as of June 30, 2016**

**for the
PEPRA SAFETY POLICE PLAN
of the
CITY OF SUSANVILLE
(CalPERS ID: 7794007699)**

**REQUIRED CONTRIBUTIONS
FOR FISCAL YEAR
July 1, 2018 - June 30, 2019**

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Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information
for the
PEPRA SAFETY POLICE PLAN
of the
CITY OF SUSANVILLE**

**(CalPERS ID: 7794007699)
(Rate Plan: 25131)**

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ACTUARIAL CERTIFICATION

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2016 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2016 provided by employers participating in the Safety Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuary has certified that, in their opinion, the valuation of the risk pool containing your PEPRA SAFETY POLICE PLAN has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that Unfunded Accrued Liability amortization bases as of June 30, 2016 and employer contribution as of July 1, 2018, have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



MAY SHUANG YU, ASA, MAAA
Senior Pension Actuary, CalPERS
Plan Actuary

HIGHLIGHTS AND EXECUTIVE SUMMARY

- **INTRODUCTION**
- **PURPOSE OF SECTION 1**
- **REQUIRED EMPLOYER CONTRIBUTION**
- **PLAN'S FUNDED STATUS**
- **PROJECTED EMPLOYER CONTRIBUTIONS**
- **CHANGES SINCE THE PRIOR YEAR'S VALUATION**
- **SUBSEQUENT EVENTS**

Introduction

This report presents the results of the June 30, 2016 actuarial valuation of the PEPRA SAFETY POLICE PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for Fiscal Year 2018-19.

Purpose of Section 1

This Section 1 report for the PEPRA SAFETY POLICE PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS) was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2016;
- Determine the required employer contribution for this plan for the fiscal year July 1, 2018 through June 30, 2019; and
- Provide actuarial information as of June 30, 2016 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

California Actuarial Advisory Panel Recommendations

This report includes all the basic disclosure elements as described in the *Model Disclosure Elements for Actuarial Valuation Reports* recommended in 2011 by the California Actuarial Advisory Panel (CAAP), with the exception of including the original base amounts of the various components of the unfunded liability in the Schedule of Amortization Bases shown on page 9.

Additionally, this report includes the following "Enhanced Risk Disclosures" also recommended by the CAAP in the Model Disclosure Elements document:

- A "Deterministic Stress Test," projecting future results under different investment income scenarios
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0 percent, 7.0 percent and 8.0 percent.

Required Employer Contribution

Required Employer Contribution	Fiscal Year
Employer Normal Cost Rate	2018-19
	12.141%
<i>Plus Either</i>	
1) Monthly Employer Dollar UAL Payment	\$ 43.92
<i>Or</i>	
2) Annual Lump Sum Prepayment Option	\$ 509
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>§ 20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.</i></p>	

	Fiscal Year 2017-18	Fiscal Year 2018-19
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	23.490%	24.141%
Surcharge for Class 1 Benefits ²		
None	0.000%	0.000%
Phase out of Normal Cost Difference ³	0.000%	0.000%
Plan's Total Normal Cost	23.490%	24.141%
Plan's Employee Contribution Rate	11.500%	12.000%
Employer Normal Cost Rate	11.990%	12.141%
Projected Payroll for the Contribution Fiscal Year	\$ 290,225	\$ 339,630
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$ 34,798	\$ 41,234
Plan's Payment on Amortization Bases ⁴	160	527
% of Projected Payroll (illustrative only)	0.055%	0.155%
Estimated Total Employer Contribution	\$ 34,958	\$ 41,761
% of Projected Payroll (illustrative only)	12.045%	12.296%

¹ The results shown for Fiscal Year 2017-18 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after June 30, 2016.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five year period. The phase out of normal cost difference is 100 percent for the first year of pooling, and is incrementally reduced by 20 percent of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See page 9 for a breakdown of the Amortization Bases.

Plan's Funded Status

	June 30, 2015	June 30, 2016
1. Present Value of Projected Benefits (PVB)	\$ 1,038,216	\$ 1,287,508
2. Entry Age Normal Accrued Liability (AL)	85,676	118,323
3. Plan's Market Value of Assets (MVA)	81,390	104,002
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	4,286	14,321
5. Funded Ratio [(3) / (2)]	95.0%	87.9%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows projected employer contributions (before cost sharing) for the next six fiscal years. Projected results reflect the adopted changes to the discount rate described in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report. The projections also assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.375% Return for Fiscal Year 2016-17)					
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Normal Cost %	12.141%	12.4%	13.1%	13.1%	13.1%	13.1%	13.1%
UAL Payment	\$527	\$1,100	\$1,900	\$2,800	\$3,600	\$4,200	\$4,700

Changes in the UAL due to actuarial gains or losses as well as changes in actuarial assumptions or methods are amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A of Section 2. This method phases in the impact of unanticipated changes in UAL over a 5-year period and attempts to minimize employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years where there is a large increase in UAL the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

Due to the adopted changes in the discount rate for the next two valuations in combination with the 5-year phase-in ramp, the increases in the required contributions are expected to continue for seven years from Fiscal Year 2018-19 through Fiscal Year 2024-25.

For projected contributions under alternate investment return scenarios, please see the "Analysis of Future Investment Return Scenarios" in the "Risk Analysis" section.

Changes since the Prior Year's Valuation

Benefits

None. This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B of Section 2 for a summary of the plan provisions used in this valuation.

Actuarial Methods and Assumptions

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and 7.00 percent the following year as adopted by the Board. The decision to reduce the discount rate was primarily based on reduced capital market assumptions provided by external investment consultants and CalPERS investment staff. The specific decision adopted by the Board reflected recommendations from CalPERS staff and additional input from employer and employee stakeholder groups. Based on the investment allocation adopted by the Board and capital market assumptions, the reduced discount rate assumption provides a more realistic assumption for the long term investment return of the fund.

Notwithstanding the Board's decision to phase into a 7.0 percent discount rate, subsequent analysis of the expected investment return of CalPERS assets or changes to the investment allocation may result in a change to this three year discount rate schedule. A comprehensive analysis of all actuarial assumptions and methods including the discount rate will be conducted in 2017.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2016. Changes in the value of assets subsequent to that date are not reflected. Declines in asset values will increase the required contribution, while investment returns above the assumed rate of return will decrease the actuarial cost of the plan.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2017. Any subsequent changes or actions are not reflected.

ASSETS AND LIABILITIES

- **BREAKDOWN OF ENTRY AGE NORMAL ACCRUED LIABILITY**
- **ALLOCATION OF PLAN'S SHARE OF POOL'S EXPERIENCE/ASSUMPTION CHANGE**
- **DEVELOPMENT OF PLAN'S SHARE OF POOL'S MVA**
- **SCHEDULE OF PLAN'S AMORTIZATION BASES**
- **30-YEAR AMORTIZATION SCHEDULE AND ALTERNATIVES**
- **EMPLOYER CONTRIBUTION HISTORY**
- **FUNDING HISTORY**

Breakdown of Entry Age Normal Accrued Liability

1. Active Members	\$	106,025
2. Transferred Members		12,298
3. Terminated Members		0
4. Members and Beneficiaries Receiving Payments		0
5. Total	\$	118,323

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$	118,323
2. Projected UAL balance at 6/30/16		6,075
3. Pool's Accrued Liability	\$	19,698,755,513
4. Sum of Pool's Individual Plan UAL Balances at 6/30/16		4,661,724,814
5. Pool's 2015/16 Investment & Asset (Gain)/Loss		996,431,536
6. Pool's 2015/16 Other (Gain)/Loss		(166,972,696)
7. Plan's Share of Pool's Asset (Gain)/Loss $[(1)-(2)]/[(3)-(4)] * (5)$		7,438
8. Plan's Share of Pool's Other (Gain)/Loss $[(1)]/[(3)] * (6)$		(1,003)
9. Plan's New (Gain)/Loss as of 6/30/2016 $[(7)+(8)]$	\$	6,435
10. Increase in Pool's Accrued Liability due to Change in Assumptions		301,461,845
11. Plan's Share of Pool's Change in Assumptions $[(1)]/[(3)] * (10)$	\$	1,811

Development of the Plan's Share of Pool's Market Value of Assets

1. Plan's Accrued Liability	\$	118,323
2. Plan's UAL	\$	14,321
3. Plan's Share of Pool's MVA $[(1)-(2)]$	\$	104,002

Schedule of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2016.
- The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date: Fiscal Year 2018-19.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the payment on the UAL for the fiscal year and adjusting for interest.

Reason for Base	Date Established	Amortization Period	Balance 6/30/16	Payment 2016-17	Balance 6/30/17	Payment 2017-18	Balance 6/30/18	Amounts for Fiscal 2018-19	
								Scheduled Payment for 2018-19	Balance 6/30/18
ASSET (GAIN)/LOSS	06/30/14	28	\$(3,629)	\$(51)	\$(3,844)	\$(105)	\$(4,019)		\$(160)
NON-ASSET (GAIN)/LOSS	06/30/14	28	\$35	\$0	\$38	\$1	\$40		\$2
ASSUMPTION CHANGE	06/30/14	18	\$4,895	\$93	\$5,160	\$192	\$5,342		\$294
ASSET (GAIN)/LOSS	06/30/15	29	\$4,788	\$0	\$5,141	\$72	\$5,446		\$147
NON-ASSET (GAIN)/LOSS	06/30/15	29	\$(14)	\$0	\$(15)	\$0	\$(16)		\$0
ASSET (GAIN)/LOSS	06/30/16	30	\$7,438	\$0	\$7,987	\$0	\$8,576		\$119
NON-ASSET (GAIN)/LOSS	06/30/16	30	\$(1,003)	\$0	\$(1,077)	\$0	\$(1,156)		\$(16)
ASSUMPTION CHANGE	06/30/16	20	\$1,811	\$(2,519)	\$4,554	\$(2,594)	\$7,578		\$143
TOTAL			\$14,321	\$(2,477)	\$17,944	\$(2,434)	\$21,791		\$529

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed on the previous page. These (gain)/loss bases will be amortized according to Board policy over 30 years with a 5-year ramp-up.

If the total Unfunded Liability is negative (i.e., plan has a surplus), the scheduled payment is \$0, because the minimum required contribution under PEPRRA must be at least equal to the normal cost.

30-Year Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to CalPERS amortization policy. There has been considerable interest from many agencies in paying off these unfunded accrued liabilities sooner and the possible savings in doing so. As a result, we have provided alternate amortization schedules to help analyze the current amortization schedule and illustrate the advantages of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on: 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternate "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. Note that the payments under each alternate scenario increase by 3 percent for each year into the future. **The schedules do not attempt to reflect any experience after June 30, 2016 that may deviate from the actuarial assumptions. Therefore, future amortization payments displayed in the Current Amortization Schedule may not match projected amortization payments shown in connection with Projected Employer Contributions provided elsewhere in this report.**

The Current Amortization Schedule typically contains individual bases that are both positive and negative. Positive bases result from plan changes, assumption changes or plan experience that result in increases to unfunded liability. Negative bases result from plan changes, assumption changes or plan experience that result in decreases to unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years such as:

- A positive total unfunded liability with a negative total payment,
- A negative total unfunded liability with a positive total payment, or
- Total payments that completely amortize the unfunded liability over a very short period of time

In any year where one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy. For purposes of this display, total payments include any negative payments. Therefore, the amount of estimated savings may be understated to the extent that negative payments appear in the current schedule.

30-Year Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
	Balance	Payment	Balance	Payment	Balance	Payment
6/30/2018	21,790	527	21,790	1,629	21,790	1,982
6/30/2019	22,850	918	21,709	1,678	21,343	2,041
6/30/2020	23,585	1,331	21,571	1,728	20,802	2,103
6/30/2021	23,944	1,720	21,372	1,780	20,157	2,166
6/30/2022	23,929	2,048	21,103	1,833	19,399	2,231
6/30/2023	23,571	2,109	20,760	1,888	18,519	2,298
6/30/2024	23,124	2,172	20,334	1,945	17,504	2,366
6/30/2025	22,579	2,238	19,819	2,003	16,342	2,437
6/30/2026	21,925	2,305	19,205	2,063	15,022	2,511
6/30/2027	21,154	2,374	18,483	2,125	13,528	2,586
6/30/2028	20,254	2,445	17,644	2,189	11,846	2,663
6/30/2029	19,214	2,518	16,677	2,255	9,960	2,743
6/30/2030	18,022	2,594	15,570	2,322	7,852	2,826
6/30/2031	16,663	2,672	14,312	2,392	5,503	2,910
6/30/2032	15,124	2,604	12,889	2,464	2,893	2,998
6/30/2033	13,541	2,530	11,287	2,538		
6/30/2034	11,918	2,219	9,490	2,614		
6/30/2035	10,497	1,888	7,481	2,692		
6/30/2036	9,315	1,535	5,243	2,773		
6/30/2037	8,411	1,331	2,756	2,856		
6/30/2038	7,653	1,113				
6/30/2039	7,064	1,146				
6/30/2040	6,398	1,180				
6/30/2041	5,647	1,216				
6/30/2042	4,804	1,360				
6/30/2043	3,749	1,358				
6/30/2044	2,619	1,133				
6/30/2045	1,638	893				
6/30/2046	834	638				
6/30/2047	234	242				
Totals		50,354		43,767		36,861
Interest Paid		28,565		21,977		15,071
Estimated Savings				6,587		13,493

* This schedule does not reflect the impact of adopted discount rate changes that will become effective beyond June 30, 2016. For Projected Employer Contributions, please see Page 5.

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	12.082%	\$43
2017 - 18	11.990%	\$160
2018 - 19	12.141%	\$527

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2014	\$ 34,630	\$ 36,100	\$ (1,470)	104.2%	\$ 135,770
06/30/2015	85,676	81,390	4,286	95.0%	265,597
06/30/2016	118,323	104,002	14,321	87.9%	310,810

RISK ANALYSIS

- **ANALYSIS OF FUTURE INVESTMENT RETURN SCENARIOS**
- **ANALYSIS OF DISCOUNT RATE SENSITIVITY**
- **VOLATILITY RATIOS**
- **HYPOTHETICAL TERMINATION LIABILITY**

Analysis of Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2016-17, 2017-18, 2018-19 and 2019-20). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

Each of the five investment return scenarios assumes a return of 7.375 percent for fiscal year 2016-17. For fiscal years 2017-18, 2018-19, and 2019-20 each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are -3.0 percent, 3.0 percent, 7.0 percent (7.25 percent for 2017-18), 11.0 percent and 17.0 percent.

Alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four year period ending June 30, 2020. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced ten thousand stochastic outcomes for this period. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all of the 4-year outcomes generated in the stochastic analysis, approximately 25 percent of them had an average annual return of 3.0 percent or less.

Required contributions outside of this range are also possible. In particular, while it is unlikely that investment returns will average less than -3.0 percent or greater than 17.0 percent over this four year period, the possibility of a single investment return less than -3.0 percent or greater than 17.0 percent in any given year is much greater.

Assumed Annual Return From 2017-18 through 2019-20	Projected Employer Contributions			
	2019-20	2020-21	2021-22	2022-23
(3.0%)				
Normal Cost	12.4%	13.1%	13.1%	13.1%
UAL Contribution	\$1,100	\$2,100	\$3,300	\$4,600
3.0%				
Normal Cost	12.4%	13.1%	13.1%	13.1%
UAL Contribution	\$1,100	\$2,000	\$3,000	\$4,100
Assumed Discount Rate				
Normal Cost	12.4%	13.1%	13.1%	13.1%
UAL Contribution	\$1,100	\$1,900	\$2,800	\$3,600
11.0%				
Normal Cost	12.4%	13.1%	13.2%	13.4%
UAL Contribution	\$1,100	\$1,800	\$2,600	\$3,200
17.0%				
Normal Cost	12.4%	13.1%	13.6%	14.1%
UAL Contribution	\$1,100	\$1,700	\$2,300	\$2,600

Given the temporary suspension of the Risk Mitigation Policy during the period over which the discount rate assumption is being phased down to 7.0 percent, the projections above were performed without reflection of any possible impact of this Policy for Fiscal Years 2019-20 and 2020-21.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Sensitivity Analysis				
As of June 30, 2016	Plan's Total Normal Cost	Accrued Liability	Unfunded Accrued Liability	Funded Status
7.375% (current discount rate)	24.141%	\$118,323	\$14,321	87.9%
6.0%	32.671%	\$165,644	\$61,642	62.8%
7.0%	26.159%	\$129,492	\$25,490	80.3%
8.0%	21.198%	\$102,105	\$(1,897)	101.9%

Volatility Ratios

Actuarial calculations are based on a number of assumptions about long-term demographic and economic behavior. Unless these assumptions (terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Plans that have higher asset-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility, than a plan with an asset-to-payroll ratio of 4. Shown below is the asset volatility ratio, a measure of the plan's current contribution volatility. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Plans that have higher liability-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with a liability-to-payroll ratio of 8 is expected to have twice the contribution volatility of a plan with a liability-to-payroll ratio of 4. The liability volatility ratio is also shown in the table below. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The asset volatility ratio, described above, will tend to move closer to the liability volatility ratio as the plan matures. Since the liability volatility ratio is a long-term measure, it is shown below at the current discount rate (7.375 percent) as well as the discount rate the Board has adopted to determine the contribution requirement in the June 30, 2018 actuarial valuation (7.00 percent).

Rate Volatility	As of June 30, 2016	
1. Market Value of Assets	\$	104,002
2. Payroll		310,810
3. Asset Volatility Ratio (AVR) [(1) / (2)]		0.3
4. Accrued Liability	\$	118,323
5. Liability Volatility Ratio (LVR) [(4) / (2)]		0.4
6. Accrued Liability (7.00% discount rate)		129,492
7. Projected Liability Volatility Ratio [(6) / (2)]		0.4

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2016. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while funding risk is limited. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 2-year period centered around the valuation date.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.00%	Funded Status	Unfunded Termination Liability @ 3.00%
\$104,002	\$257,782	40.3%	\$153,780	\$169,896	61.2%	\$65,894

¹ The hypothetical liabilities calculated above include a 7 percent mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 1.75 percent on June 30, 2016, and was 2.75 percent on January 31, 2017.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2015		June 30, 2016
Reported Payroll	\$ 265,597	\$	310,810
Projected Payroll for Contribution Purposes	\$ 290,225	\$	339,630
Number of Members			
Active	6		7
Transferred	1		1
Separated	0		0
Retired	0		0

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- None

PLAN'S MAJOR BENEFIT OPTIONS

x

SECTION 1 – PLAN SPECIFIC INFORMATION FOR THE PEPRSA SAFETY POLICE PLAN OF THE CITY OF SUSANVILLE

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Appendix B within Section 2 of this report.

	Contract package
Benefit Provision	Active Police
Benefit Formula Social Security Coverage Full/Modified	2.7% @ 57 No Full
Employee Contribution Rate	11.50%
Final Average Compensation Period	Three Year
Sick Leave Credit	Yes
Non-Industrial Disability	Standard
Industrial Disability	Yes
Pre-Retirement Death Benefits Optional Settlement 2W 1959 Survivor Benefit Level Special Alternate (firefighters)	Yes level 2 Yes No
Post-Retirement Death Benefits Lump Sum Survivor Allowance (PRSA)	\$500 No
COLA	2%

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Section 2 may be found on the CalPERS website
(www.calpers.ca.gov) in the Forms and
Publications section**



California Public Employees' Retirement System
Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
 TTY: (916) 795-3240
 (888) 225-7377 phone – (916) 795-2744 fax
www.calpers.ca.gov

August 2017

SAFETY PLAN OF THE CITY OF SUSANVILLE
(CalPERS ID: 7794007699)
Annual Valuation Report as of June 30, 2016

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2016 actuarial valuation report of the pension plan.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2016.

Section 2 can be found on the CalPERS website at (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2016 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 31, 2017.

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2018-19 along with estimates of the required contributions for Fiscal Years 2019-20 and 2020-21. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Required Contribution

Fiscal Year	Employer Normal Cost Rate	Employer Payment of Unfunded Liability
2018-19	20.556%	\$340,823
<i>Projected Results</i>		
2019-20	21.4%	\$428,000
2020-21	23.2%	\$497,000

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. **If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.**

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.

For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.

Changes since the Prior Year's Valuation

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and to 7.00 percent the following year as adopted by the Board.

The CalPERS Board of Administration adopted a Risk Mitigation Policy which is designed to reduce funding risk over time. This Policy has been temporarily suspended during the period over which the discount rate is being lowered. More details on the Risk Mitigation Policy can be found on our website.

Besides the above noted changes, there may also be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report.

We understand that you might have a number of questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 31 to contact us with actuarial related questions.

If you have other questions, please call our customer contact center at (888) CalPERS or **(888-225-7377)**.

Sincerely,

A handwritten signature in black ink, appearing to read 'Scott Terando', written over a horizontal line.

SCOTT TERANDO
Chief Actuary



**ACTUARIAL VALUATION
as of June 30, 2016**

**for the
SAFETY PLAN
of the
CITY OF SUSANVILLE
(CalPERS ID: 7794007699)**

**REQUIRED CONTRIBUTIONS
FOR FISCAL YEAR
July 1, 2018 - June 30, 2019**

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SECTION 2 – RISK POOL ACTUARIAL VALUATION INFORMATION

Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information
for the
SAFETY PLAN
of the
CITY OF SUSANVILLE**

**(CalPERS ID: 7794007699)
(Rate Plan: 9764)**

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ACTUARIAL CERTIFICATION

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2016 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2016 provided by employers participating in the Safety Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuary has certified that, in their opinion, the valuation of the risk pool containing your SAFETY PLAN has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that Unfunded Accrued Liability amortization bases as of June 30, 2016 and employer contribution as of July 1, 2018, have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



MAY SHUANG YU, ASA, MAAA
Senior Pension Actuary, CalPERS
Plan Actuary

HIGHLIGHTS AND EXECUTIVE SUMMARY

- **INTRODUCTION**
- **PURPOSE OF SECTION 1**
- **REQUIRED EMPLOYER CONTRIBUTION**
- **PLAN'S FUNDED STATUS**
- **PROJECTED EMPLOYER CONTRIBUTIONS**
- **CHANGES SINCE THE PRIOR YEAR'S VALUATION**
- **SUBSEQUENT EVENTS**

Introduction

This report presents the results of the June 30, 2016 actuarial valuation of the SAFETY PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for Fiscal Year 2018-19.

Purpose of Section 1

This Section 1 report for the SAFETY PLAN of the CITY OF SUSANVILLE of the California Public Employees' Retirement System (CalPERS) was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2016;
- Determine the required employer contribution for this plan for the fiscal year July 1, 2018 through June 30, 2019; and
- Provide actuarial information as of June 30, 2016 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

California Actuarial Advisory Panel Recommendations

This report includes all the basic disclosure elements as described in the *Model Disclosure Elements for Actuarial Valuation Reports* recommended in 2011 by the California Actuarial Advisory Panel (CAAP), with the exception of including the original base amounts of the various components of the unfunded liability in the Schedule of Amortization Bases shown on page 9.

Additionally, this report includes the following "Enhanced Risk Disclosures" also recommended by the CAAP in the Model Disclosure Elements document:

- A "Deterministic Stress Test," projecting future results under different investment income scenarios
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0 percent, 7.0 percent and 8.0 percent.

Required Employer Contribution

	Fiscal Year	
Required Employer Contribution		2018-19
Employer Normal Cost Rate		20.556%
<i>Plus Either</i>		
1) Monthly Employer Dollar UAL Payment	\$	28,401.96
<i>Or</i>		
2) Annual Lump Sum Prepayment Option	\$	328,911
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>§ 20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.</i></p>		

	Fiscal Year 2017-18	Fiscal Year 2018-19
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	27.603%	28.405%
Surcharge for Class 1 Benefits ²		
a) FAC 1	1.108%	1.140%
Phase out of Normal Cost Difference ³	0.000%	0.000%
Plan's Total Normal Cost	28.711%	29.545%
Formula's Expected Employee Contribution Rate	8.988%	8.989%
Employer Normal Cost Rate	19.723%	20.556%
Projected Payroll for the Contribution Fiscal Year	\$ 1,170,610	\$ 940,297
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$ 230,879	\$ 193,288
Plan's Payment on Amortization Bases ⁴	265,029	340,823
% of Projected Payroll (illustrative only)	22.640%	36.246%
Estimated Total Employer Contribution	\$ 495,908	\$ 534,111
% of Projected Payroll (illustrative only)	42.363%	56.802%

¹ The results shown for Fiscal Year 2017-18 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after June 30, 2016.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five year period. The phase out of normal cost difference is 100 percent for the first year of pooling, and is incrementally reduced by 20 percent of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See page 9 for a breakdown of the Amortization Bases.

Plan's Funded Status

		June 30, 2015		June 30, 2016
1. Present Value of Projected Benefits (PVB)	\$	25,766,487	\$	26,121,897
2. Entry Age Normal Accrued Liability (AL)		22,856,472		23,901,111
3. Plan's Market Value of Assets (MVA)		18,223,941		17,666,511
4. Unfunded Accrued Liability (UAL) [(2) - (3)]		4,632,531		6,234,600
5. Funded Ratio [(3) / (2)]		79.7%		73.9%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows projected employer contributions (before cost sharing) for the next six fiscal years. Projected results reflect the adopted changes to the discount rate described in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report. The projections also assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.375% Return for Fiscal Year 2016-17)					
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Normal Cost %	20.556%	21.4%	23.2%	23.2%	23.2%	23.2%	23.2%
UAL Payment	\$340,823	\$428,000	\$497,000	\$583,000	\$655,000	\$704,000	\$745,000

Changes in the UAL due to actuarial gains or losses as well as changes in actuarial assumptions or methods are amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A of Section 2. This method phases in the impact of unanticipated changes in UAL over a 5-year period and attempts to minimize employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years where there is a large increase in UAL the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

Due to the adopted changes in the discount rate for the next two valuations in combination with the 5-year phase-in ramp, the increases in the required contributions are expected to continue for seven years from Fiscal Year 2018-19 through Fiscal Year 2024-25.

For projected contributions under alternate investment return scenarios, please see the "Analysis of Future Investment Return Scenarios" in the "Risk Analysis" section.

Changes since the Prior Year's Valuation

Benefits

None. This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B of Section 2 for a summary of the plan provisions used in this valuation.

Actuarial Methods and Assumptions

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and 7.00 percent the following year as adopted by the Board. The decision to reduce the discount rate was primarily based on reduced capital market assumptions provided by external investment consultants and CalPERS investment staff. The specific decision adopted by the Board reflected recommendations from CalPERS staff and additional input from employer and employee stakeholder groups. Based on the investment allocation adopted by the Board and capital market assumptions, the reduced discount rate assumption provides a more realistic assumption for the long term investment return of the fund.

Notwithstanding the Board's decision to phase into a 7.0 percent discount rate, subsequent analysis of the expected investment return of CalPERS assets or changes to the investment allocation may result in a change to this three year discount rate schedule. A comprehensive analysis of all actuarial assumptions and methods including the discount rate will be conducted in 2017.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2016. Changes in the value of assets subsequent to that date are not reflected. Declines in asset values will increase the required contribution, while investment returns above the assumed rate of return will decrease the actuarial cost of the plan.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2017. Any subsequent changes or actions are not reflected.

ASSETS AND LIABILITIES

- **BREAKDOWN OF ENTRY AGE NORMAL ACCRUED LIABILITY**
- **ALLOCATION OF PLAN'S SHARE OF POOL'S EXPERIENCE/ASSUMPTION CHANGE**
- **DEVELOPMENT OF PLAN'S SHARE OF POOL'S MVA**
- **SCHEDULE OF PLAN'S AMORTIZATION BASES**
- **30-YEAR AMORTIZATION SCHEDULE AND ALTERNATIVES**
- **EMPLOYER CONTRIBUTION HISTORY**
- **FUNDING HISTORY**

Breakdown of Entry Age Normal Accrued Liability

1. Active Members	13	\$	3,485,370
2. Transferred Members	25		2,286,718
3. Terminated Members	7		301,871
4. Members and Beneficiaries Receiving Payments	59		<u>17,827,152</u>
5. Total		\$	23,901,111

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability		\$	23,901,111
2. Projected UAL balance at 6/30/16			4,806,085
3. Pool's Accrued Liability		\$	19,698,755,513
4. Sum of Pool's Individual Plan UAL Balances at 6/30/16			4,661,724,814
5. Pool's 2015/16 Investment & Asset (Gain)/Loss			996,431,536
6. Pool's 2015/16 Other (Gain)/Loss			(166,972,696)
7. Plan's Share of Pool's Asset (Gain)/Loss $[(1)-(2)]/[(3)-(4)] * (5)$			1,265,335
8. Plan's Share of Pool's Other (Gain)/Loss $[(1)]/[(3)] * (6)$			(202,593)
9. Plan's New (Gain)/Loss as of 6/30/2016 $[(7)+(8)]$		\$	1,062,742
10. Increase in Pool's Accrued Liability due to Change in Assumptions			301,461,845
11. Plan's Share of Pool's Change in Assumptions $[(1)]/[(3)] * (10)$		\$	365,773

Development of the Plan's Share of Pool's Market Value of Assets

1. Plan's Accrued Liability		\$	23,901,111
2. Plan's UAL		\$	6,234,600
3. Plan's Share of Pool's MVA $[(1)-(2)]$		\$	17,666,511

Schedule of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2016.
- The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date: Fiscal Year 2018-19.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the payment on the UAL for the fiscal year and adjusting for interest.

Reason for Base	Date Established	Amortization Period					Amounts for Fiscal 2018-19	
			Balance 6/30/16	Payment 2016-17	Balance 6/30/17	Payment 2017-18	Balance 6/30/18	Scheduled Payment for 2018-19
ASSET (GAIN)/LOSS	06/30/13	27	\$2,299,439	\$62,828	\$2,403,919	\$97,069	\$2,480,623	\$131,375
SHARE OF PRE-2013 POOL UAL	06/30/13	19	\$2,104,916	\$154,159	\$2,100,411	\$158,784	\$2,090,781	\$161,579
NON-ASSET (GAIN)/LOSS	06/30/13	27	\$(29,993)	\$(819)	\$(31,356)	\$(1,266)	\$(32,357)	\$(1,714)
NON-ASSET (GAIN)/LOSS	06/30/14	28	\$22,789	\$321	\$24,137	\$660	\$25,233	\$1,005
ASSET (GAIN)/LOSS	06/30/14	28	\$(1,899,967)	\$(26,723)	\$(2,012,399)	\$(55,050)	\$(2,103,770)	\$(83,765)
ASSUMPTION CHANGE	06/30/14	18	\$1,240,592	\$23,630	\$1,307,600	\$48,679	\$1,353,593	\$74,379
ASSET (GAIN)/LOSS	06/30/15	29	\$1,072,124	\$0	\$1,151,193	\$16,210	\$1,219,296	\$32,863
NON-ASSET (GAIN)/LOSS	06/30/15	29	\$(3,815)	\$0	\$(4,096)	\$(58)	\$(4,338)	\$(117)
ASSET (GAIN)/LOSS	06/30/16	30	\$1,265,335	\$0	\$1,358,654	\$0	\$1,458,855	\$20,220
NON-ASSET (GAIN)/LOSS	06/30/16	30	\$(202,593)	\$0	\$(217,534)	\$0	\$(233,578)	\$(3,238)
ASSUMPTION CHANGE	06/30/16	20	\$365,773	\$(6,973)	\$399,974	\$(7,182)	\$436,914	\$8,235
TOTAL			\$6,234,600	\$206,423	\$6,480,503	\$257,846	\$6,691,252	\$340,822

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed on the previous page. These (gain)/loss bases will be amortized according to Board policy over 30 years with a 5-year ramp-up.

If the total Unfunded Liability is negative (i.e., plan has a surplus), the scheduled payment is \$0, because the minimum required contribution under PEPPRA must be at least equal to the normal cost.

30-Year Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to CalPERS amortization policy. There has been considerable interest from many agencies in paying off these unfunded accrued liabilities sooner and the possible savings in doing so. As a result, we have provided alternate amortization schedules to help analyze the current amortization schedule and illustrate the advantages of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on: 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternate "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. Note that the payments under each alternate scenario increase by 3 percent for each year into the future. **The schedules do not attempt to reflect any experience after June 30, 2016 that may deviate from the actuarial assumptions. Therefore, future amortization payments displayed in the Current Amortization Schedule may not match projected amortization payments shown in connection with Projected Employer Contributions provided elsewhere in this report.**

The Current Amortization Schedule typically contains individual bases that are both positive and negative. Positive bases result from plan changes, assumption changes or plan experience that result in increases to unfunded liability. Negative bases result from plan changes, assumption changes or plan experience that result in decreases to unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years such as:

- A positive total unfunded liability with a negative total payment,
- A negative total unfunded liability with a positive total payment, or
- Total payments that completely amortize the unfunded liability over a very short period of time

In any year where one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy. For purposes of this display, total payments include any negative payments. Therefore, the amount of estimated savings may be understated to the extent that negative payments appear in the current schedule.

30-Year Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2018	6,691,255	340,823	6,691,255	500,188	6,691,255	608,609
6/30/2019	6,831,567	424,397	6,666,431	515,194	6,554,083	626,867
6/30/2020	6,895,627	478,289	6,624,227	530,649	6,387,875	645,673
6/30/2021	6,908,567	538,086	6,562,894	546,569	6,189,922	665,043
6/30/2022	6,860,499	582,612	6,480,543	562,966	5,957,299	684,994
6/30/2023	6,762,748	600,090	6,375,127	579,855	5,686,845	705,544
6/30/2024	6,639,676	618,093	6,244,435	597,251	5,375,152	726,711
6/30/2025	6,488,873	636,635	6,086,080	615,168	5,018,538	748,512
6/30/2026	6,307,733	655,734	5,897,479	633,623	4,613,032	770,967
6/30/2027	6,093,444	675,406	5,675,846	652,632	4,154,353	794,096
6/30/2028	5,842,966	695,669	5,418,170	672,211	3,637,878	817,919
6/30/2029	5,553,020	716,539	5,121,202	692,377	3,058,628	842,457
6/30/2030	5,220,064	738,035	4,781,437	713,148	2,411,232	867,731
6/30/2031	4,840,278	760,176	4,395,090	734,543	1,689,902	893,762
6/30/2032	4,409,540	745,480	3,958,080	756,579	888,398	920,575
6/30/2033	3,962,263	729,218	3,466,007	779,277		
6/30/2034	3,498,851	698,093	2,914,123	802,655		
6/30/2035	3,033,513	664,446	2,297,314	826,735		
6/30/2036	2,568,723	628,151	1,610,062	851,537		
6/30/2037	2,107,265	349,224	846,426	877,083		
6/30/2038	1,900,802	344,827				
6/30/2039	1,683,670	355,172				
6/30/2040	1,439,804	365,827				
6/30/2041	1,166,913	312,828				
6/30/2042	928,815	312,397				
6/30/2043	673,603	277,377				
6/30/2044	435,858	203,350				
6/30/2045	257,287	124,632				
6/30/2046	147,116	115,172				
6/30/2047	38,623	40,022				
Totals		14,726,800		13,440,239		11,319,461
Interest Paid		8,035,545		6,748,983		4,628,205
Estimated Savings				1,286,561		3,407,338

* This schedule does not reflect the impact of adopted discount rate changes that will become effective beyond June 30, 2016. For Projected Employer Contributions, please see Page 5.

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	19.536%	\$213,396
2017 - 18	19.723%	\$265,029
2018 - 19	20.556%	\$340,823

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2011	\$ 17,927,413	\$ 12,063,758	\$ 5,863,655	67.3%	\$ 1,306,096
06/30/2012	19,112,566	12,163,511	6,949,055	63.6%	1,220,071
06/30/2013	19,870,231	13,409,816	6,460,415	67.5%	1,241,805
06/30/2014	22,203,655	18,702,223	3,501,432	84.2%	1,156,491
06/30/2015	22,856,472	18,223,941	4,632,531	79.7%	1,071,274
06/30/2016	23,901,111	17,666,511	6,234,600	73.9%	860,505

RISK ANALYSIS

- **ANALYSIS OF FUTURE INVESTMENT RETURN SCENARIOS**
- **ANALYSIS OF DISCOUNT RATE SENSITIVITY**
- **VOLATILITY RATIOS**
- **HYPOTHETICAL TERMINATION LIABILITY**

Analysis of Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2016-17, 2017-18, 2018-19 and 2019-20). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

Each of the five investment return scenarios assumes a return of 7.375 percent for fiscal year 2016-17. For fiscal years 2017-18, 2018-19, and 2019-20 each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are -3.0 percent, 3.0 percent, 7.0 percent (7.25 percent for 2017-18), 11.0 percent and 17.0 percent.

Alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four year period ending June 30, 2020. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced ten thousand stochastic outcomes for this period. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all of the 4-year outcomes generated in the stochastic analysis, approximately 25 percent of them had an average annual return of 3.0 percent or less.

Required contributions outside of this range are also possible. In particular, while it is unlikely that investment returns will average less than -3.0 percent or greater than 17.0 percent over this four year period, the possibility of a single investment return less than -3.0 percent or greater than 17.0 percent in any given year is much greater.

Assumed Annual Return From 2017-18 through 2019-20	Projected Employer Contributions			
	2019-20	2020-21	2021-22	2022-23
(3.0%)				
Normal Cost	21.4%	23.2%	23.2%	23.2%
UAL Contribution	\$428,000	\$525,000	\$668,000	\$827,000
3.0%				
Normal Cost	21.4%	23.2%	23.2%	23.2%
UAL Contribution	\$428,000	\$509,000	\$618,000	\$728,000
Assumed Discount Rate				
Normal Cost	21.4%	23.2%	23.2%	23.2%
UAL Contribution	\$428,000	\$497,000	\$583,000	\$655,000
11.0%				
Normal Cost	21.4%	23.2%	23.6%	24.1%
UAL Contribution	\$428,000	\$486,000	\$549,000	\$588,000
17.0%				
Normal Cost	21.4%	23.2%	24.5%	25.8%
UAL Contribution	\$428,000	\$469,000	\$497,000	\$481,000

Given the temporary suspension of the Risk Mitigation Policy during the period over which the discount rate assumption is being phased down to 7.0 percent, the projections above were performed without reflection of any possible impact of this Policy for Fiscal Years 2019-20 and 2020-21.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Sensitivity Analysis				
As of June 30, 2016	Plan's Total Normal Cost	Accrued Liability	Unfunded Accrued Liability	Funded Status
7.375% (current discount rate)	29.545%	\$23,901,111	\$6,234,600	73.9%
6.0%	40.743%	\$28,683,426	\$11,016,915	61.6%
7.0%	32.185%	\$25,067,931	\$7,401,420	70.5%
8.0%	25.703%	\$22,146,811	\$4,480,300	79.8%

Volatility Ratios

Actuarial calculations are based on a number of assumptions about long-term demographic and economic behavior. Unless these assumptions (terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Plans that have higher asset-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility, than a plan with an asset-to-payroll ratio of 4. Shown below is the asset volatility ratio, a measure of the plan's current contribution volatility. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Plans that have higher liability-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with a liability-to-payroll ratio of 8 is expected to have twice the contribution volatility of a plan with a liability-to-payroll ratio of 4. The liability volatility ratio is also shown in the table below. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The asset volatility ratio, described above, will tend to move closer to the liability volatility ratio as the plan matures. Since the liability volatility ratio is a long-term measure, it is shown below at the current discount rate (7.375 percent) as well as the discount rate the Board has adopted to determine the contribution requirement in the June 30, 2018 actuarial valuation (7.00 percent).

Rate Volatility	As of June 30, 2016	
1. Market Value of Assets	\$	17,666,511
2. Payroll		860,505
3. Asset Volatility Ratio (AVR) [(1) / (2)]		20.5
4. Accrued Liability	\$	23,901,111
5. Liability Volatility Ratio (LVR) [(4) / (2)]		27.8
6. Accrued Liability (7.00% discount rate)		25,067,931
7. Projected Liability Volatility Ratio [(6) / (2)]		29.1

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2016. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while funding risk is limited. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 2-year period centered around the valuation date.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.00%	Funded Status	Unfunded Termination Liability @ 3.00%
\$17,666,511	\$49,624,609	35.6%	\$31,958,098	\$42,389,398	41.7%	\$24,722,887

¹ The hypothetical liabilities calculated above include a 7 percent mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 1.75 percent on June 30, 2016, and was 2.75 percent on January 31, 2017.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2015	June 30, 2016
Reported Payroll	\$ 1,071,274	\$ 860,505
Projected Payroll for Contribution Purposes	\$ 1,170,610	\$ 940,297
 Number of Members		
Active	17	13
Transferred	23	25
Separated	7	7
Retired	58	59

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- One Year Final Compensation (FAC 1)

PLAN'S MAJOR BENEFIT OPTIONS

SECTION 1 – PLAN SPECIFIC INFORMATION FOR THE SAFETY PLAN OF THE CITY OF SUSANVILLE

Plan’s Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Appendix B within Section 2 of this report.

Benefit Provision	Contract package			
	Active Police	Active Fire	Receiving Fire	Receiving Police
Benefit Formula Social Security Coverage Full/Modified	3.0% @ 50 No Full	3.0% @ 50 Yes Modified		
Employee Contribution Rate	9.00%	9.00%		
Final Average Compensation Period	One Year	One Year		
Sick Leave Credit	Yes	Yes		
Non-Industrial Disability	Standard	Standard		
Industrial Disability	Yes	Yes		
Pre-Retirement Death Benefits Optional Settlement 2W 1959 Survivor Benefit Level Special Alternate (firefighters)	Yes level 2 Yes No	Yes No Yes No	No	No
Post-Retirement Death Benefits Lump Sum Survivor Allowance (PRSA)	\$500 No	\$500 No	\$500 No	\$500 No
COLA	2%	2%	2%	2%

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Section 2 may be found on the CalPERS website
(www.calpers.ca.gov) in the Forms and
Publications section**

Reviewed by: DN Interim City Administrator
 City Attorney

- Motion only
- Public Hearing
- Resolution
- Ordinance
- Information

Submitted by: Dan Newton, Interim City Administrator

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: Update on Local Sales and Use Tax/Transactional Use Tax increase

PRESENTED BY: Dan Newton, Interim City Administrator

SUMMARY: City Staff has continued to work with Lassen County Staff in developing a sales tax measure to be voted upon county wide. The proposed sale tax measure involves Lassen County placing an item on the ballot to create a district tax that would include the City of Susanville. Through a separate agreement, the City and County would share the tax, the City would receive 45% and the County would receive 55% of the total revenue generated.

At the January 17, 2018 City Council meeting there was discussion regarding the validity of the proposed tax measure. Recently, the County provided information that they have been advised by legal counsel that a district tax sponsored by Lassen County, identifying a percentage to be shared with the City, would categorize the tax as a special tax thereby requiring a 2/3 majority vote. City Staff has been preparing a tax measure ordinance that would be applicable only within the City limits that the council could approve as a contingency if the proposed tax measure with the County does not come to fruition.

At the January 23, 2018 joint meeting of the City of Susanville City Council and Lassen County Board of Supervisors Meeting, the Board and Council received input from the public regarding the proposed sales tax measure. At the meeting several members of the public expressed that they would not be supportive of a general tax. Staff has also met with members of the public whom have expressed support for the special tax if a significant portion is dedicated to public safety.

There are a number of good reasons to continue to partner with Lassen County on the sales tax measure and this remains the primary focus. The public's response to the proposed tax increase and the information provided by the County has led staff to recommend that the proposed tax measure be developed and presented as a special tax with a substantial portion of the increase allocated for public safety.

FISCAL IMPACT: A special tax requires the agency to identify what the sales tax will be used for. Based on the attached PERS analysis, a 75% - 25% split between public safety and general expenses will provide for the City to meet its PERS obligations and provide additional capacity for increased public safety services and increased general fund services. The City anticipates receiving \$966,000 in additional revenue.

75% Public Safety Restricted (Estimated \$724,500)
 25% City General Fund Unrestricted (Estimated \$241,500)

**ACTION
REQUESTED:** Provide direction to staff

ATTACHMENTS: Projected CALPERS costs through Fiscal Year 2046-2047

PROJECTED GENERAL FUND CALPERS COSTS THROUGH 2046/47 - ESTIMATED REVENUE REQUIRED ANNUALLY TO MEET CONTRACTURAL OBLIGATIONS

Fiscal Year	Annual Employer Cost General Fund	Annual Unfunded Liability General Fund	Annual Side Fund Loan Repayments General Fund	Annual Pers Cost General Fund	Annual Increase Above 17/18 General Fund	Annual Carryover to Meet Obligations with Sales Tax \$510,000/yr	Annual Increase Public Safety	Annual Carryover to Meet Obligations with Sales Tax based on \$582,270/yr	Annual Increase to Miscellaneous	Annual Carryover to Meet Obligations with Sales Tax based on \$127,730/yr	Estimated Sales Tax
2015/16	\$ 298,817.99	\$ 243,852.51	\$ 319,641.68	\$ 861,312.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966,000
2016/17	\$ 336,577.06	\$ 284,478.13	\$ 317,584.51	\$ 900,639.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 724,500
2017/18	\$ 384,076.34	\$ 325,288.14	\$ 315,288.14	\$ 940,340.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 882,270
2018/19	\$ 344,196.17	\$ 462,004.90	\$ 336,357.41	\$ 1,142,558.49	\$ 141,213.30	\$ 368,786.70	\$ 105,909.98	\$ 276,360.02	\$ 35,303.33	\$ 92,476.67	\$ 966,000
3 2019/20	\$ 350,515.49	\$ 572,253.77	\$ 347,682.76	\$ 1,279,452.08	\$ 278,106.84	\$ 600,679.85	\$ 208,580.13	\$ 450,049.89	\$ 69,526.71	\$ 150,629.96	\$ 966,000
4 2020/21	\$ 390,985.19	\$ 645,694.13	\$ 358,750.19	\$ 1,395,232.57	\$ 393,884.39	\$ 716,795.47	\$ 295,413.29	\$ 536,906.60	\$ 98,471.10	\$ 179,888.87	\$ 966,000
5 2021/22	\$ 397,090.96	\$ 727,489.53	\$ 370,202.22	\$ 1,494,782.70	\$ 433,437.52	\$ 733,557.95	\$ 370,078.14	\$ 549,098.46	\$ 133,358.98	\$ 184,259.49	\$ 966,000
6 2022/23	\$ 403,135.88	\$ 789,162.25	\$ 382,698.65	\$ 1,574,996.78	\$ 573,651.60	\$ 669,706.35	\$ 430,238.70	\$ 501,125.76	\$ 143,412.30	\$ 188,576.59	\$ 966,000
7 2023/24	\$ 409,275.40	\$ 811,501.52	\$ 394,712.06	\$ 1,659,488.99	\$ 614,143.80	\$ 665,562.55	\$ 460,607.85	\$ 422,791.91	\$ 153,535.95	\$ 142,770.64	\$ 966,000
8 2024/25	\$ 415,511.02	\$ 836,128.84	\$ 407,648.68	\$ 1,659,288.54	\$ 657,943.36	\$ 417,619.19	\$ 525,304.83	\$ 311,604.39	\$ 164,485.84	\$ 106,014.80	\$ 966,000
9 2025/26	\$ 428,276.74	\$ 885,036.15	\$ 434,417.76	\$ 1,747,720.65	\$ 700,406.44	\$ 227,212.75	\$ 559,781.60	\$ 168,569.56	\$ 175,101.61	\$ 58,643.19	\$ 966,000
10 2026/27	\$ 434,809.98	\$ 911,577.40	\$ 454,775.22	\$ 1,866,116.60	\$ 746,375.46	\$ 10,162.72	\$ 423,578.56	\$ 18,942.04	\$ 141,192.85	\$ (220.68)	\$ 966,000
11 2027/28	\$ 441,445.61	\$ 938,974.76	\$ -	\$ 1,980,370.37	\$ 779,025.19	\$ 67,040.67	\$ 284,268.89	\$ 47,750.51	\$ 94,756.30	\$ 19,280.17	\$ 966,000
12 2028/29	\$ 448,185.28	\$ 967,092.32	\$ -	\$ 2,115,277.63	\$ 813,932.45	\$ 163,108.22	\$ 310,448.94	\$ 119,571.17	\$ 103,483.11	\$ 43,537.06	\$ 966,000
13 2029/30	\$ 455,030.65	\$ 996,105.06	\$ -	\$ 2,261,972.61	\$ 849,780.52	\$ 223,317.71	\$ 364,970.60	\$ 181,797.68	\$ 121,656.87	\$ 64,892.56	\$ 966,000
14 2030/31	\$ 461,983.40	\$ 1,025,989.26	\$ -	\$ 2,428,972.65	\$ 874,858.66	\$ 281,831.57	\$ 396,144.06	\$ 244,333.35	\$ 115,286.78	\$ 73,907.89	\$ 966,000
15 2031/32	\$ 469,045.25	\$ 1,067,458.59	\$ -	\$ 2,608,972.65	\$ 901,447.11	\$ 330,684.46	\$ 420,282.93	\$ 306,320.43	\$ 106,760.97	\$ 107,320.14	\$ 966,000
16 2032/33	\$ 476,217.96	\$ 1,114,885.77	\$ -	\$ 2,804,972.65	\$ 927,043.89	\$ 413,640.58	\$ 450,387.91	\$ 324,202.52	\$ 45,462.64	\$ 189,587.51	\$ 966,000
17 2033/34	\$ 483,503.30	\$ 1,174,885.77	\$ -	\$ 3,018,972.65	\$ 953,640.58	\$ 497,990.03	\$ 480,387.91	\$ 336,861.23	\$ 39,617.66	\$ 277,699.84	\$ 966,000
18 2034/35	\$ 490,903.07	\$ 1,244,885.77	\$ -	\$ 3,244,972.65	\$ 980,140.58	\$ 547,542.58	\$ 510,387.91	\$ 350,861.23	\$ 11,950.56	\$ 417,420.41	\$ 966,000
19 2035/36	\$ 498,418.09	\$ 1,320,885.77	\$ -	\$ 3,484,972.65	\$ 1,006,640.58	\$ 604,093.38	\$ 535,387.91	\$ 364,861.23	\$ (9,592.90)	\$ 554,743.31	\$ 966,000
20 2036/37	\$ 506,053.35	\$ 1,408,885.77	\$ -	\$ 3,744,972.65	\$ 1,033,140.58	\$ 666,644.44	\$ 564,387.91	\$ 379,861.23	\$ (4,302.80)	\$ 686,776.11	\$ 966,000
21 2037/38	\$ 513,807.42	\$ 1,500,885.77	\$ -	\$ 4,024,972.65	\$ 1,060,640.58	\$ 744,903.38	\$ 594,387.91	\$ 394,861.23	\$ (7,035.91)	\$ 861,037.78	\$ 966,000
22 2038/39	\$ 521,683.54	\$ 1,604,885.77	\$ -	\$ 4,334,972.65	\$ 1,088,140.58	\$ 838,157.95	\$ 624,387.91	\$ 410,861.23	\$ (9,592.90)	\$ 1,061,037.78	\$ 966,000
23 2039/40	\$ 529,683.55	\$ 1,718,885.77	\$ -	\$ 4,674,972.65	\$ 1,116,640.58	\$ 941,157.95	\$ 654,387.91	\$ 426,861.23	\$ (12,088.00)	\$ 1,286,037.78	\$ 966,000
24 2040/41	\$ 537,803.55	\$ 1,842,885.77	\$ -	\$ 5,044,972.65	\$ 1,145,640.58	\$ 1,064,157.95	\$ 684,387.91	\$ 442,861.23	\$ (14,588.00)	\$ 1,536,037.78	\$ 966,000
25 2041/42	\$ 546,063.24	\$ 1,976,885.77	\$ -	\$ 5,454,972.65	\$ 1,175,640.58	\$ 1,188,157.95	\$ 714,387.91	\$ 458,861.23	\$ (16,088.00)	\$ 1,816,037.78	\$ 966,000
26 2042/43	\$ 554,466.99	\$ 2,120,885.77	\$ -	\$ 5,914,972.65	\$ 1,208,640.58	\$ 1,332,157.95	\$ 744,387.91	\$ 474,861.23	\$ (16,588.00)	\$ 2,126,037.78	\$ 966,000
27 2043/44	\$ 562,962.78	\$ 2,284,885.77	\$ -	\$ 6,434,972.65	\$ 1,244,640.58	\$ 1,496,157.95	\$ 774,387.91	\$ 490,861.23	\$ (16,088.00)	\$ 2,486,037.78	\$ 966,000
28 2044/45	\$ 571,611.73	\$ 2,468,885.77	\$ -	\$ 7,024,972.65	\$ 1,292,640.58	\$ 1,680,157.95	\$ 804,387.91	\$ 506,861.23	\$ (15,588.00)	\$ 2,896,037.78	\$ 966,000
29 2045/46	\$ 580,388.99	\$ 2,674,885.77	\$ -	\$ 7,744,972.65	\$ 1,352,640.58	\$ 1,896,157.95	\$ 834,387.91	\$ 522,861.23	\$ (14,088.00)	\$ 3,426,037.78	\$ 966,000
30 2046/47	\$ 589,388.99	\$ 2,900,885.77	\$ -	\$ 8,504,972.65	\$ 1,424,640.58	\$ 2,144,157.95	\$ 864,387.91	\$ 538,861.23	\$ (12,588.00)	\$ 4,086,037.78	\$ 966,000

Fiscal Year	Annual Employer Cost General Fund	Annual Unfunded Liability General Fund	Annual Side Fund Loan Repayments General Fund	Annual Pers Cost General Fund	Annual Increase Above 17/18 General Fund	Annual Carryover to Meet Obligations with Sales Tax \$510,000/yr	Annual Increase Public Safety	Annual Carryover to Meet Obligations with Sales Tax based on \$582,270/yr	Annual Increase to Miscellaneous	Annual Carryover to Meet Obligations with Sales Tax based on \$127,730/yr	Estimated Sales Tax
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25 2041/42	\$ 546,063.24	\$ 1,976,885.77	\$ -	\$ 5,454,972.65	\$ 1,175,640.58	\$ 1,188,157.95	\$ 714,387.91	\$ 458,861.23	\$ (16,088.00)	\$ 1,816,037.78	\$ 966,000
26 2042/43	\$ 554,466.99	\$ 2,120,885.77	\$ -	\$ 5,914,972.65	\$ 1,208,640.58	\$ 1,332,157.95	\$ 744,387.91	\$ 474,861.23	\$ (16,588.00)	\$ 2,126,037	

Reviewed by: ✓ Interim City Administrator
 City Attorney

- Motion Only
- Public Hearing
- X Resolution
- Ordinance
- Information

Submitted By: Dan Newton, Interim City Administrator

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: Resolution No. 18-5478 Authorizing Interim City Administrator to Purchase Natural Gas.

PRESENTED BY: Dan Newton, Interim City Administrator

SUMMARY: The City of Susanville is currently operating under a natural gas purchasing agreement with IGI Resources. Under the existing agreement, specific monthly volumes are purchased a fixed cost (\$3.53 per decatherm), any volumes in addition to the fixed cost volume are purchased on the daily market or swing cost. The existing contract expires on June 30, 2018. Futures pricing for natural gas has dropped below \$3.00 per decatherm.

FISCAL IMPACT: Reduction in costs to purchase natural gas.

ACTION REQUESTED: Motion to approve Resolution No. 18-5478 Authorizing Interim City Administrator to Purchase Natural Gas.

ATTACHMENTS: Resolution No. 18-5478
Existing Natural Gas Purchasing Agreement

RESOLUTION NO. 18-5478
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
AUTHORIZING THE CITY ADMINISTRATOR TO NEGOTIATE AND THE
MAYOR TO SIGN FOR THE PURCHASE OF NATURAL GAS COMMODITY
WITHIN THE PARAMETERS ESTABLISHED BY THE SUSANVILLE CITY
COUNCIL FOR THE SUSANVILLE MUNICIPAL NATURAL GAS UTILITY

WHEREAS, the City Council of the City of Susanville having established a Municipal Natural Gas Utility finds that the purchase of the natural gas commodity is necessary to operate the utility; and

WHEREAS, the City of Susanville being duly authorized by law to purchase such commodity; and

WHEREAS, the Susanville City Council previously entered into a Transportation Service Agreement with Tuscarora Gas Transmission Company/TransCanada for the transportation of the natural gas commodity; and

WHEREAS, the Susanville City Council previously entered into a Natural Gas Marketing Agreement with IGI Resources/BP for the purchase and delivery of natural gas commodity to the Susanville Municipal Natural Gas Utility; and

WHEREAS, the Susanville City Council previously entered into a Natural Gas Consulting Agreement with Interstate Gas Service, Inc. for gas purchase analysis and advise;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Susanville, as follows:

Section 1. The Susanville City Council authorizes the Interim City Administrator to negotiate for the purchase of natural gas for up to 80% of the City's projected gas needs under the following parameters:

- Purchase of natural gas on the futures market at a cost of \$3.00 or less per decatherm for a period between 3 and 5 years from July 2018- June 2023.

Section 2. The Interim City Administrator of the City of Susanville is hereby authorized to execute purchase agreements for natural gas purchases that are negotiated within the parameters set forth in Section 1.

Dated: February 7, 2018

APPROVED: _____
Kathie Garnier, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution No. 18-5478 was adopted at a regular meeting of the City Council of the City of Susanville held on the 7th day of February, 2018 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM:

Jessica Ryan, City Attorney



Exhibit A

Date: 4/22/2015

BP Nuc # 5678585, 9228607

This Transaction Confirmation is subject to the Base Contract between IGI RESOURCES, INC. ("IGI") and City of Susanville ("Counterparty") dated May 18, 2009 and supersedes and replaces that certain Transaction Confirmation dated February 18, 2015 for the delivery period March 1, 2015 forward. The terms of this Transaction Confirmation shall be binding unless disputed in writing within two (2) Business Day of receipt.

SELLER:
IGI RESOURCES, INC.

PO Box 6488, Boise, ID 83707-6488

Attn: Rusty Williams

Phone: 360-693-8220

Fax: 208-395-0530

Base Contract No. 2701200

Transporter:

Transporter Contract Number:

BUYER:
CITY OF SUSANVILLE

66 N. Lassen St., Susanville, CA 96130

Attn: Jared G. Hancock

Phone: 530-252-5102

Fax: 530-252-1020

Base Contract No.

Transporter:

Transporter Contract Number:

Contract Price: Per MMBtu of Gas delivered:

Package A:

1) Initial Baseload Amount:

"FOM Index", which shall mean the monthly index price for the applicable delivery Month reported under the table "California" under the row "Malin" under the table "avg.", published by Natural Gas Intelligence, or its successor-in-interest, in NGI's Bidweek Survey, supplement to the Weekly Gas Price Index, plus \$0.06 per MMBtu, plus Tuscarora Pipeline's fuel-in-kind charges.

Fixed Price: See below.

2) Swing Gas:

"Gas Daily", which shall mean the "Midpoint" price reported under the table "Others" under the row labeled "PG&E, Malin", under the table "Daily price survey (\$/MMBtu)", published by The McGraw-Hill Companies, or its successor-in-interest, in Platt's Gas Daily on the applicable Day, \$0.06 per MMBtu, plus Tuscarora Pipeline's fuel-in-kind charges.

Package B:

1) Initial Baseload Amount:

(i) FOM Index; plus (ii) \$.06; plus (iii) Interstate Transport Costs.

2) Swing Gas:

(i) Gas Daily; plus (ii) \$.06; plus (iii) Interstate Transport Costs.

Delivery Period: Begin: April 1, 2015

End: June 30, 2018

Contract Quantity and Performance Obligation: The intent is for the Buyer to request Package A Gas first in accordance with the terms set forth hereinafter.

Initial Baseload Amount:

Package A: Up to the MDQ, which shall be 1,000 MMBtus/Day.

<u>Transaction No.</u>	<u>Contract Price-Per</u> <u>MMBtu</u>	<u>Delivery Period</u>	<u>Contract Quantity</u>
1	FOM Index	All Months	Up to the MDQ less any Fixed Price Initial Baseload Amount
2	\$5.80	03/01/15 – 03/31/15	500 MMBtu/Day
3	\$3.53	03/01/15 – 03/31/15	60 MMBtu/Day
4	\$5.80	04/01/15 – 04/30/15	300 MMBtu/Day
5	\$3.53	04/01/15 – 04/30/15	100 MMBtu/Day
6	\$3.53	05/01/15 – 05/31/15	220 MMBtu/Day
7	\$3.53	06/01/15 – 06/30/15	140 MMBtu/Day
8	\$3.53	07/01/15 – 07/31/15	110 MMBtu/Day
9	\$3.53	08/01/15 – 08/31/15	120 MMBtu/Day
10	\$3.53	09/01/15 – 09/30/15	140 MMBtu/Day
11	\$3.53	10/01/15 – 10/31/15	330 MMBtu/Day
12	\$6.00	11/01/15 – 11/30/15	300 MMBtu/Day
13	\$3.53	11/01/15 – 11/30/15	290 MMBtu/Day
14	\$6.00	12/01/15 – 12/31/15	500 MMBtu/Day
15	\$3.53	12/01/15 – 12/31/15	400 MMBtu/Day
16	\$6.00	01/01/16 – 01/31/16	500 MMBtu/Day
17	\$3.53	01/01/16 – 01/31/16	390 MMBtu/Day
18	\$6.00	02/01/16 – 02/29/16	500 MMBtu/Day
19	\$3.53	02/01/16 – 02/29/16	220 MMBtu/Day
20	\$6.00	03/01/16 – 03/31/16	500 MMBtu/Day
21	\$3.53	03/01/16 – 03/31/16	60 MMBtu/Day
22	\$6.00	04/01/16 – 04/30/16	300 MMBtu/Day
23	\$3.53	04/01/16 – 04/30/16	100 MMBtu/Day
24	\$3.53	05/01/16 – 05/31/16	220 MMBtu/Day
25	\$3.53	06/01/16 – 06/30/16	140 MMBtu/Day
26	\$3.53	07/01/16 – 07/31/16	110 MMBtu/Day
27	\$3.53	08/01/16 – 08/31/16	120 MMBtu/Day
28	\$3.53	09/01/16 – 09/30/16	140 MMBtu/Day
29	\$3.53	10/01/16 – 10/31/16	330 MMBtu/Day
30	\$3.53	11/01/16 – 11/30/16	590 MMBtu/Day
31	\$3.53	12/01/16 – 12/31/16	900 MMBtu/Day
32	\$3.53	01/01/17 – 01/31/17	890 MMBtu/Day
33	\$3.53	02/01/17 – 02/29/17	740 MMBtu/Day
34	\$3.53	03/01/17 – 03/31/17	560 MMBtu/Day
35	\$3.53	04/01/17 – 04/30/17	400 MMBtu/Day
36	\$3.53	05/01/17 – 05/31/17	220 MMBtu/Day
37	\$3.53	06/01/17 – 06/30/17	140 MMBtu/Day
38	\$3.53	07/01/17 – 07/31/17	110 MMBtu/Day
39	\$3.53	08/01/17 – 08/31/17	120 MMBtu/Day
40	\$3.53	09/01/17 – 09/30/17	140 MMBtu/Day
41	\$3.53	10/01/17 – 10/31/17	330 MMBtu/Day
42	\$3.53	11/01/17 – 11/30/17	590 MMBtu/Day
43	\$3.53	12/01/17 – 12/31/17	900 MMBtu/Day

"Tuscarora Pipeline" shall mean that certain pipeline system owned by the Tuscarora Gas Transmission Company, or its successor-or-interest.

"Tuscarora Tariff" shall mean 'Tuscarora's effective FERC approved tariff and governing documents

Buyer will purchase its Gas supply requirements exclusively from IGI.

This agreement is written confirmation of verbal agreement performed on confirmation date. Please sign and return this Transaction Confirmation via facsimile to (281) 227-8470. If you disagree with the above terms, please contact us immediately at (713) 323-1866. A copy of this Transaction Confirmation will not be mailed.

Seller: IGI RESOURCES, INC.

By:  _____

Randy Schultz
President

Title: _____

Date: 4/29/15

Buyer: CITY OF SUSANVILLE

By:  _____

Title: Mayer

Date: 4/24/15

44	\$3.53	01/01/18 – 01/31/18	890 MMBtu/Day
45	\$3.53	02/01/18 – 02/29/18	740 MMBtu/Day
46	\$3.53	03/01/18 – 03/31/18	560 MMBtu/Day
47	\$3.53	04/01/18 – 04/30/18	400 MMBtu/Day
48	\$3.53	05/01/18 – 05/31/18	220 MMBtu/Day
49	\$3.53	06/01/18 – 06/30/18	140 MMBtu/Day

The Initial Baseload Amount for Package A Gas is Firm, and is a Firm Transportation Obligation.

The foregoing Fixed Price Gas is a Take Commitment.

On days when Buyer has excess Baseload Gas supply, Seller shall remarket such supply and credit Buyer a price equal to the price listed under the column "Midpoint" reported for the applicable delivery point under the table "Daily price survey (\$/MMBtu)" published by The McGraw-Hill Companies, or its successor-in-interest, in Platt's Gas Daily for the applicable day during the applicable delivery month, as described in Section 3.1 of the Special Provisions to the NAESB.

Package B: Up to the MDQ, which shall be 1,000 MMBtus/Day..

<u>Contract Price</u>	<u>Delivery Period</u>	<u>Contract Quantity</u>
FOM Index	04/01/15 – 06/30/18	Up to the MDQ

No portion of the Package B Initial Baseload Amount may be converted to a Fixed Price Initial Baseload Amount. The Initial Baseload Amount for Package B Gas shall be Interruptible.

Swing Gas: Package A and Package B

Buyer may nominate on a daily basis for delivery at the Delivery Point(s) on a Day, a quantity of Gas in excess of the Initial Baseload Amount; provided, however that when combined with the Initial Baseload Amount, the aggregate quantity of Gas shall not exceed the respective MDQs. Buyer's nomination for Swing Gas must be submitted in writing to Seller by 7:00 a.m. MPT (Mountain Prevailing Time) on the Day prior to the flow Day of the Gas, and must designate the quantity of Gas that Buyer requests as Swing Gas for the respective package. Package A Swing Gas shall be Firm, and is a Firm Transportation Obligation; provided, however that to the extent Buyer fails to properly request such Gas, Seller shall not be under any obligation to sell and deliver Package A Firm Swing Gas to Buyer. Package B Swing Gas shall be Interruptible, and to the extent that Buyer fails to properly request such Gas, Seller shall not have any liability under the Contract for its failure to sell and deliver such Interruptible Swing Gas to Buyer.

Delivery Point(s):

Package A: Malin into Tuscarora Pipeline

Package B: Citygate of Susanville via the Tuscarora Pipeline

Special Conditions:

"Interstate Transport Costs" shall mean (i) the Tuscarora Pipeline's FTS-1 Reservation Rate (or the applicable Interruptible Rate charged under the Tuscarora Tariff), plus commodity costs, fuel, ACA surcharges, GRI surcharges and other tariff charges, as all of the foregoing charges and costs are set forth in the Tuscarora Tariff, and (ii) Gas Transmission Northwest Commodity costs, fuel, ACA surcharges, GRI surcharges and other tariff charges, as all of the foregoing charges and costs are set forth in the effective FERC tariff and governing documents for the transportation of Gas from Malin into Tuscarora Pipeline.

"MDQ" shall mean (i) for Package A, 1,000 MMBtus; and (ii) for Package B, 1,000 MMBtus.

AGENDA ITEM NO. 13A

Reviewed by: W Interim City Administrator
 City Attorney

 Motion only
 Public Hearing
 Resolution
 Ordinance
 X Information

Submitted by: Daniel Gibbs, Acting Public Works Director

Action Date: February 7, 2018

CITY COUNCIL AGENDA ITEM

SUBJECT: Public Works Quarterly Departmental Report

PRESENTED BY: Daniel Gibbs, Acting Public Works Director

SUMMARY: Staff will provide an update of the operations and projects of the Public Works Department, including the Administration/Engineering, Streets, Natural Gas, and Water/Geothermal Department Divisions.

FISCAL IMPACT: None

ACTION REQUESTED: Information Only

ATTACHMENTS: Department Report



City of Susanville
Public Works
Departmental Report
February 2018

Administration & Engineering Division

ACCOMPLISHMENTS:

- Susanville Pavement Rehab SC/SC1 projects
- Pancera Plaza facelift
- Water Main Replacement project design, bid and construction
- Topographic survey of Riverside Park

KEY PROJECTS IN PROGRESS:

- Air Pollution Control District Responsibilities
- Gateway Environmental & Design
- Susanville Pavement Rehab 'FC'
- Cady Springs Pump Station
- Johnstonville Road Water Main Replacement
- Johnstonville Tank Airport Survey & Design

ON GOING DUTIES/ RESPONSIBILITIES:

- Encroachment & Air Pollution permitting & inspections
- STIP Project Management, Monitoring of invoice processing/record keeping
- Fleet Maintenance and related Department safety
- Support other department divisions: mapping, research, property boundaries
- Review development projects

Streets Division

ACCOMPLISHMENTS:

- Fall Leaf Collection
- Installation, repair, rehabilitation and cleaning of Christmas lights
- Safety related equipment checks and maintenance
- Striping on Riverside Drive
- Flood damage repairs
- Neighborhood watch signs

KEY PROJECTS IN PROGRESS:

- Snow removal operations
- Grading of alleys
- Repair of utility pavement cuts
- Preparation for SB1 funding

ON GOING DUTIES/ RESPONSIBILITIES:

- Street & alley maintenance
- Tree trimming and removal, clearing sidewalks & shoulders, pruning at stop signs etc.
- Street sweeping, clearing catch basins, gutters and public floodways
- Removal of trash, road kill etc. from right of way
- Assist other Public Works Divisions

Water/Geothermal Division

ACCOMPLISHMENTS (September 2017-January 2018):

- Leaks repaired (26)
- Service calls (820)
- Backflow prevention tests submitted (91 annual)
- Meter install at Johnstonville water tank

KEY PROJECTS IN PROGRESS:

- Exercise zone closure valves
- Pump control reconfiguration
- Water meter maintenance checklist
- Hydrant and service replacements in advance of pavement rehab

ON GOING DUTIES/ RESPONSIBILITIES:

- Compliance monitoring / sampling
- Water treatment
- Service calls
- Maintain and clean well sites
- Respond to complaints
- Support other divisions with equipment and staff

Natural Gas Division

ACCOMPLISHMENTS (September 2017-January 2018):

- Gas meters installed: 3
- Pending services to be installed: 11
- Service risers installed (customers not connected): 5
- Service calls: 310
- Operator requalification pipe joining procedures
- Meter calibration - CCC and PSREC
- Commercial leak surveys (1/3 residential completed)

KEY PROJECTS IN PROGRESS:

- Updated Gas Operator Qualifications Plan (Veriforce) and Re-Qualifications testing
- Quarterly to California Energy Commission /Annual for California Green House Gas
- DOT annual / US Dept of Energy updating Distribution Integrity Management Plan
- Completion of the residential leak surveys
- Service laterals in advance of pavement rehab projects
- Legacy Crossbore Program
- CPUC Inspection preparation (October 2018)

ON GOING DUTIES/ RESPONSIBILITIES:

- Review of Emergency Response plans and staff training
- Operation and maintenance training (includes Public Awareness program)
- Service calls (pilot lights, repairs, leaks)
- New service connections for gas hook ups
- Gas system infrastructure review and scheduled maintenance to include gas pressure reducing stations, meters (residential & commercial)
- Support other divisions with equipment and staff