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

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

Susanville City Council
Regular Meeting ♦ City Council Chambers
January 15, 2020 – 6:00 p.m.

Call meeting to order

Roll call of Councilmembers present

Next Resolution No. 20-5748

Next Ordinance No. 20-1022

- 5 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 LEGAL COUNSEL – existing litigation pursuant to Government Code Section §54956.9(d)(1):
1. Case number 61824, 61839 Matthew Wood, Michael Bollinger vs. Susanville City Council, City of Susanville
- 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: Mayor pro tem Franco*
 - *Proclamations, awards or presentations by the City Council:*
Economic Development Presentation by Buxton Company
- 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 October 16, November 20, December 4 and 18, 2019 meetings

- B Receive and file Financial Reports: October and November 2019
- C Approve **Resolution No. 20-5747** approving Land Lease for Hangar #27

7 PUBLIC HEARINGS:

- A Consider **Ordinance No. 20-1021** adopting by reference various 2019 Building Codes and Appendices: waive first reading and introduce

8 COUNCIL DISCUSSION/ANNOUNCEMENTS:

Commission/Committee Reports:

9 NEW BUSINESS:

- A Consider approval of vendor warrants numbered 205700 through 205851 for a total of \$806,684.45 including \$468,079.62 in payroll warrants
- B Consider approval of **Resolution No. 20-5745** approving CAFR
- C Consider approval of **Resolution No. 20-5746** authorizing the execution of Letter Agreement for Consulting Services with Interstate Gas Services, Inc. (IGS)

10 SUSANVILLE COMMUNITY DEVELOPMENT AGENCY: No business.

11 SUSANVILLE MUNICIPAL ENERGY CORPORATION: No business.

12 CONTINUING BUSINESS: No business.

13 CITY ADMINISTRATOR'S REPORTS: No business.

14 COUNCIL ITEMS:

- A AB1234 travel reports:

15 ADJOURNMENT:

- *The next regular meeting of the Susanville City Council will be held on February 5, 2020 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 January 15, 2020 in the areas designated on January 10, 2020.



Gwenna MacDonald, City Clerk

Reviewed by:  City Administrator

- Motion Only
- Public Hearing
- Resolution
- Ordinance
- Information

Submitted By: Gwenna MacDonald, City Clerk

Action Date: January 15, 2020

CITY COUNCIL AGENDA ITEM

SUBJECT: Minutes of the City Council's October 16, November 20, December 4 and 18, 2019 meetings.

PRESENTED BY: Gwenna MacDonald, City Clerk

SUMMARY: Attached for the Council's review are the minutes of the City Council's October 16, November 20, December 4 and 18, 2019 meetings.

FISCAL IMPACT: None.

ACTION REQUESTED: Motion to waive oral reading and approve minutes of City Council's October 16, November 20, December 4 and 18, 2019 meetings.

ATTACHMENTS: Minutes: October 16, 2019
November 20, 2019
December 4, 2019
December 18, 2019

SUSANVILLE CITY COUNCIL
Regular Meeting Minutes
October 16, 2019– 7:00 p.m.

Meeting was called to order at 7:00 p.m. by Mayor Stafford.

Roll call of Councilmembers present: Brian Wilson, Joseph Franco, Mendy Schuster and Mayor Kevin Stafford. Absent: Brian Moore.

1 APPROVAL OF AGENDA:

Ms. Ryan requested that the order of business be revised to consider Item 12A and 12B at the beginning of the meeting, and to consider Item 9G after Item 12C.

Motion by Mayor pro tem Franco, second by Councilmember Schuster, to approve the agenda with the revisions to order of business; motion carried. Ayes: Franco, Schuster, Franco, Wilson and Stafford. Absent: Moore.

2 PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS: None.

3 CLOSED SESSION: No business.

4 RETURN TO OPEN SESSION:

Staff present: Jessica Ryan, City Attorney; Dan Newton, Public Works Director; James Moore, Fire Chief; Kevin Jones, Police Chief; Quincy McCourt, Project Manager; Deborah Savage, Finance Manager; and Gwenna MacDonald, City Clerk.

Mayor pro tem Franco provided the Thought of the Day.

5 BUSINESS FROM THE FLOOR: No comments.

6 CONSENT CALENDAR:

- A Approve minutes from the City Council's September 18, 2019 meeting
- B Receive and file Finance Reports
- C Approve **Resolution No. 19-5703** approving street closure for Super Hero fun run to be held on October 26, 2019
- D Approve **Resolution No. 19-5704** authorizing street closure for Turkey Trot fun run to be held on November 28, 2019
- E Approve **Resolution No. 19-5705** authorizing street closure for Veteran's Day parade on November 11, 2019
- F Approve **Resolution No. 19-5723** authorizing street closure for HUSA Safe and Sane Halloween event to be held on October 31, 2019 from 3:00 p.m. to 5:00 p.m.

Motion by Mayor pro tem Franco, second by Councilmember Schuster, to approve the Consent Calendar; motion carried. Ayes: Franco, Schuster, Wilson and Stafford. Absent: Moore.

12A/12B Consider Resolution No. 19-5720 approving and authorizing a Sales and Transactions Use Tax of 1 percent to be used for Public Safety Services

Consider Ordinance 19-1018 imposing a Transactions and Use Tax of 1 percent to be used for Public Safety subject to approval of a 2/3 majority of the Electors voting on the Tax Measure at the election held March 3, 2020 Ms. Ryan reviewed the timeline and direction from City Council directing that a special sales tax measure be placed on the ballot for the March 2020 election. The resolution presented for consideration called for and gives notice of the election to elect councilmembers as well as puts the question to the voters regarding the implementation of a one percent sales tax for public safety. The ordinance as drafted has incorporated comments and input from the Fire and Police Chiefs, and has been circulated to allow any other suggestions, corrections or concerns from the City Council and members of the public. Once the ordinance language is approved and introduced, it will be the final language that is going to be put to vote at the election in March. The deadline for introduction is October 24, 2019.

There was an extensive discussion regarding the verbiage for the ordinance, including specifying the number of new positions that may be created in the Police Department, the inclusion of Code Enforcement as a public safety function, the possibility of a sunset clause, the ratio split of 60/40 between Police and Fire, the establishment of a budget starting point and ensuring transparency while remaining flexible with the commitment to increase staffing.

Gary Felt commented that passing the tax would be a hard sell for the community, and he suggested a phased approach of increasing staffing and services.

Councilmember Schuster proposed the creation of an oversight committee to provide accountability to the public regarding the way the added revenue is spent.

David Teeter commended the City Council for taking on such a difficult problem.

Motion by Mayor pro tem Franco, second by Councilmember Wilson, to approve Resolution No. 19-5720; motion carried. Ayes: Franco, Wilson, Schuster and Stafford. Absent: Moore.

Motion by Mayor pro tem Franco, second by Councilmember Wilson, to waive the first reading and introduce Ordinance No. 19-1018; motion carried. Ayes: Franco, Wilson, Schuster and Stafford. Absent: Moore.

Ms. Ryan indicated that she would make the corrections as discussed and circulate the final draft of the ordinance to both Chiefs, the Finance Manager, and provide a blind copy to the City Council to ensure that the document reflects the changes as discussed.

Mayor Stafford exited the meeting at 8:14 p.m. and Mayor pro tem Franco assumed the chair.

7 PUBLIC HEARINGS:

7A Consider Ordinance No. 19-1017 regulating Medical and Adult Use Cannabis Activities: Waive the first reading and introduce Ms. Ryan explained that the City has had an urgency ordinance in place since November 2017 to prohibit cannabis activities within the City limits, to the extent allowable by State law. The final ordinance provides clarification between medical and adult use cannabis, is not significantly different from the urgency ordinance, and it was reviewed by the Planning Commission following the public hearing requirements at the October 15th meeting.

At 8:20 p.m. Mayor pro tem Franco opened the public hearing and requested comments from the public.

Don Kirkpatrick spoke in favor of allowing cannabis, and discussed the benefit to the City of the added revenue.

Russell Bates supported Mr. Kirkpatrick's statements. He noted that the city just spent an hour discussing the financial situation facing the public safety departments, and it does not make sense to turn away businesses that are asking to come to the City.

David Teeter discussed the approach that the County is taking regarding the regulation of cannabis and the new approach to economic development that is going to be required if the City expects to pull out of the financial crisis that it is facing.

Gary Felt stated that a lot of people do not like or support the use of cannabis, but the State has voted to make it legal for recreational use as well as medical. It is an opportunity for the City to embrace it, have an ordinance in place that regulates and allows it, and set up rules so that the additional revenue can be used by the City, and not taken to Reno.

Russell Bates commented that Susanville is a conservative community, but it is also a community of entrepreneurs. The cannabis industry brings more than just a dispensary to the community, but it has manufacturing, security needs, the production of oils, and it is important to recognize that the business is there, and will go somewhere, and the City is in need of jobs and industry.

Melanie Westbrook stated that she is not a marijuana user, however it is important to have another revenue source, and a lot of people use CBD oils including massage therapists, the elderly, and allowing cannabis is going to provide an additional revenue source that the City cannot afford to turn away.

Mayor pro tem Franco asked Chief Jones to comment.

Chief Jones stated that there is no arguing that marijuana is a gateway drug, and he is against allowing any kind of marijuana in the community, and that it will not solve the City's money problems.

There being no further comments, Mayor pro tem Franco closed the public hearing at 8:45 p.m.

Motion by Councilmember Wilson, second by Councilmember Schuster to waive the first reading and introduce Ordinance No. 19-1017; motion carried. Ayes: Wilson, Schuster, and Franco. Absent: Moore and Stafford.

8 **COUNCIL DISCUSSION/ANNOUNCEMENTS:** Commission/Committee reports: No business.

9 **NEW BUSINESS:**

9A **Consider approval of vendor warrants numbered 205075 through 205200 for a total of \$1,054,615.51 including \$310,713.82 in payroll warrants** Consideration of the vendor warrant report was tabled until the November 6, 2019 meeting due to the recusal of Councilmember Schuster and Councilmember Moore.

9B/9C **Consider Resolution No. 19-5721 adopting regulations for Candidates for Elective Office pertaining to Candidates Statements submitted to the Voters at an election to be held on Tuesday March 3, 2020 and Consider Resolution No. 19-5722 requesting the Board of Supervisors of the County of Lassen to consolidate a General Municipal Election with a Statewide Primary Election to be held on Tuesday, March 3, 2020** Ms. MacDonald reported that the City has a general municipal election scheduled for Tuesday, March 3, 2020 in which three Councilmembers will be elected to a four-year term of office ending March 2024. The process requires a resolution to request consolidation of the election with Lassen County and a resolution adopting regulations for candidate statements on the ballot. The nomination period for candidates is November 11 through December 6, 2019. In the event one of the incumbents does not run for office the Elections Code provides for a five-day extension of the nomination

period to December 11, 2019. Ms. MacDonald noted that the terms of office for Councilmembers elected to a four-year term to expire June 2020 had been modified per Resolution No. 19-5721 to end in March 2020.

Motion by Councilmember Wilson, second by Councilmember Schuster, to approve Resolution No. 19-5721 and 19-5722; motion carried. Ayes: Wilson, Schuster and Franco. Absent: Moore and Stafford.

9D Consider Resolution No. 19-5725 authorizing submittal of Regional Water Management Group Proposition 1 Implementation Grant Application Mr. McCourt explained that as the lead agency for the Regional Water Management (RWMG) group, it is necessary for the City Council to authorize the submittal of an application for Prop 84 funding. The RWMG has selected a dam restoration project to be managed by Lassen Irrigation Company. The available funding is up to \$1.1 million, and the application will be prepared by Lassen Irrigation Company, with a filing deadline of October 21, 2019.

There were no questions or comments.

Motion by Councilmember Schuster, second by Councilmember Wilson, to approve Resolution No. 19-5725; motion carried. Ayes: Schuster, Wilson and Franco. Absent: Moore and Stafford.

9E Consider Resolution No. 19-5726 authorizing the creation of a Full-Time/Interim Grant-Funded Youth Services Officer Chief Jones reported that the Lassen County Sheriff's Office was successful in obtaining full funding for a federal grant (Byrne-JAG) to fund the Lassen County Prevention and Education Program. This grant will fund a part-time Youth Services Officer position for the City, and this individual would work with the full time Lassen County YSO in the implementation of Life Skills, Safe Date and Green Dot curriculum in High Schools and Middle schools throughout Lassen County. The program was very successful in the past, and the position would provide one hundred percent funding for three years at a full-time benefitted rate. The Sheriff's office is the receiver and administrator of the grant, and would reimburse the City for the position.

Motion by Councilmember Wilson, second by Councilmember Schuster, to approve Resolution No. 19-5726; motion carried. Ayes: Wilson, Schuster and Franco. Absent: Moore and Stafford.

9F Consider Resolution No. 19-5727 approving cash transfer to Golf Course and Airport Enterprise Funds for Fiscal Year 2018-2019 Ms. Savage reported that the audit process required to close the City's books for the 2018/2019 fiscal year, in accordance with City policy, specifies that a transfer be made to the golf course and airport funds to cover any negative cash balance. The golf course has a cash balance of -\$14,681 and the airport a negative cash balance of -\$5,991. Ms. Savage explained the difference between booking purchases to the income financial statements versus the balance sheet.

Motion by Councilmember Schuster, second by Councilmember Wilson, to approve Resolution No. 19-5727; motion carried. Ayes: Schuster, Wilson and Franco. Absent: Moore and Stafford.

9G Consider approval of State Transportation Improvement Program (STIP) Project Report to be provided to the Lassen County Transportation Commission Moved for consideration after Item 12C.

9H Consider updated language pertaining to Susanville Municipal Code Section 3.16.050 Ms. Ryan explained that in the process of drafting the ordinance to propose the special tax measure, it was determined that there is an ambiguous section in the Susanville Municipal Code which makes it appear as if the City may have an existing .95 percent local sales tax. The City's Finance Manager has indicated that Section 3.16.050 as implemented by Ordinance 91-749 may have been memorializing a tax sharing MOU between the City and County. Ms. Ryan requested input and direction from the City Council on what the

priority would be in interpretation of this section: as memorializing the "Memorandum of Understanding Between the County of Lassen and the City of Susanville" or does the Council want to treat section 3.16.050 as a local sales tax of .95% and have the California Department of Tax and Fee Administration collect and administer the tax. Ms. Ryan added that it is her opinion that the intention of this section of the municipal code was probably not to impose a tax, however she would not be doing her job as the City's attorney if she did not question this section of the Code as being enforceable.

Councilmember Wilson asked if specific action should be taken to clarify the existing language.

Ms. Ryan said the discussion was sufficient to ensure that the Council's intention is documented and clarified for the purposes of future interpretations.

Motion by Councilmember Wilson, second by Councilmember Schuster to not challenge the interpretation of Section 3.16.050 of the Susanville Municipal Code as a new tax; motion carried. Ayes: Wilson, Schuster and Franco. Absent: Moore and Stafford.

9I Consider Resolution No. 19-5728 updating Authorized Signers for the Community Development Block Grant Riverside Park Rehabilitation Project Ms. Savage explained that the CDBG Grant for the rehabilitation of Riverside Park is finishing up, and it is necessary to update the list of authorized signatories for purposes of drawing down activity funds. Staff is proposing to authorize the City Administrator, Assistant to the City Administrator, or Finance Manager to request fund allocations or submit other reporting forms as needed.

Motion by Councilmember Wilson, second by Councilmember Schuster, to approve Resolution No. 19-5728; motion carried. Ayes: Wilson, Schuster and Franco. Absent: Moore and Stafford.

10 SUSANVILLE COMMUNITY DEVELOPMENT AGENCY: No business.

11 SUSANVILLE MUNICIPAL ENERGY CORPORATION: No business.

12 CONTINUING BUSINESS:

12A Consider Resolution No. 19-5720 approving and authorizing a Sales and Transactions Use Tax of 1 percent to be used for Public Safety Services Moved for consideration prior to Item 7A.

12B Consider Ordinance 19-1018 imposing a Transactions and Use Tax of 1 percent to be used for Public Safety subject to approval of a 2/3 majority of the Electors voting on the Tax Measure at the election held March 3, 2010 Moved for consideration prior to 7B.

12C Southeast Gateway Design report Mr. Gibbs explained that the Southeast Gateway Project is in the design phase and the consultant is requesting feedback regarding various design components. Once approved by Council, the monument sign and other design elements will be presented to the public through social media to solicit feedback. Mr. Gibbs presented a power point reviewing the proposed design elements. There was general discussion regarding the material proposed for the features, and the request to include an education representation with respect to Lassen College, and to represent the outdoor recreation opportunities of the area.

Motion by Councilmember Schuster, second by Councilmember Wilson, to accept the design report; motion carried. Ayes: Schuster, Wilson and Franco. Absent: Moore and Stafford.

9G Consider approval of State Transportation Improvement Program (STIP) Project Report to be provided to the Lassen County Transportation Commission Mr. Newton reported that the City has been successful in delivering several STIP-funded street rehabilitation projects over the past ten years. The Lassen County Transportation Commission (LCTC) is the regional transportation planning agency for Susanville and Lassen County, and they are currently developing the Regional Transportation Improvement Program. The City is being asked to provide a list of projects for potential funding, however there is not enough funding projected in the upcoming cycle to accommodate all the City and County requests. Staff's recommendation is to request funds for the construction of Susanville Rehab FD and the Southeast Gateway projects. Staff is also proposing to move funds that are already programmed for the Riverside Drive Trail Project between the design and right of way components.

Mr. Newton referred to the project descriptions and limits of work for the three projects, and consideration for potential upcoming projects to request future funding. These include the Dave Anderson Drive extension; Johnstonville/Center Road Rehabilitation; the Town Hill barrier wall; Johnstonville Road to Main Street and various rehab projects. Mr. Newton explained that for the three projects that currently have funding, a decision to not proceed with project completion would most likely result in the requirement to repay the funds that have already been expended.

There was a lengthy general discussion regarding the STIP funding process, the number of competitive projects and the obligation to complete projects that the LCTC commits to. It was the consensus of the Council to bring the item back at the November 6, 2019 for further discussion.

13 CITY ADMINISTRATOR'S REPORTS:

13A Annual Leaf Collection Program Mr. Newton provided a report regarding the Annual Leaf Collection Program scheduled for October 28 to December 12, 2019. City Public Works Staff will pick up bagged leaves for citizens that may be handicapped and/or elderly that are unable to drop off their leaves at the designated locations. Staff is urging residents to be mindful that bagging items that are not leaves or green waste is prohibited, and presents a security risk for CCC.

14 COUNCIL ITEMS:

14A AB1234 travel reports:

15 ADJOURNMENT:

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

Meeting adjourned at 10:17 p.m.

Kevin Stafford, Mayor

Respectfully submitted by

Gwenna MacDonald, City Council

Approved on: _____

SUSANVILLE CITY COUNCIL
195 Russell Avenue * Susanville
Special Meeting Minutes
November 20, 2019 – 6:00 p.m.

Meeting was called to order at 6:00 p.m. by Mayor Stafford.

Roll call of Councilmembers present: Brian Wilson, Joseph Franco, Brian Moore, Mendy Schuster and Mayor Kevin Stafford.

Staff present: Mike Wilson, City Administrator; Jessica Ryan, City Attorney; Dan Newton, Public Works Director; James Moore, Fire Chief; Kevin Jones, Police Chief; Quincy McCourt, Project Manager; Deborah Savage, Finance Manager; and Gwenna MacDonald, City Clerk.

1 APPROVAL OF AGENDA:

Mr. Wilson requested the continuation of the public hearing agendized as Item 7A to the December 4, 2019 meeting.

Motion by Councilmember Schuster, second by Councilmember Wilson, to approve the agenda with the change requested; motion carried unanimously. Ayes: Schuster, Wilson, Franco, Moore and Stafford.

Councilmember Moore provided the Thought of the Day.

A Measure N Presentation Mr. Wilson and Ms. Savage presented a power point review of the City's General Fund, and the purpose behind recommending a public safety sales tax through Measure N which will be on the March 3, 2020 ballot.

Ms. Savage reviewed the following slides:

Slide One and Two – Explaining City Revenues

City money comes from a few different sources:

- Taxes
- Grants
- Fees for Services

The money collected goes into either:

- General Fund
- Restricted Funds

Restricted Funds are often Grants and Fees and the money can only be used for the purpose it was collected for. As an example, utility payments are for the Water or Natural Gas Funds. A Grant is usually outside money required to be invested on very specific projects. For example, the Fruit Growers/Riverside Park grant money can only be spent on the park.

Slide Three – General Fund Deficit Budget

Administrative Services: 27.3% of General Fund Budget (\$154,744)

Public Safety Police: 50.6% of General Fund Budget (\$287,869)

Public Safety Fire: 22.2% of General Fund Budget (\$126,298)

Slide Four – General Fund projected Revenue and Expenses

The cash balance in the General Fund is negative (\$568,911) for fiscal year 2019/2020, increasing to negative (\$5,230,696) in fiscal year 2026/2027.

Slide Five

Ms. Savage explained that this slide illustrates the percentage of the City's projected Unfunded Liability that is attributed to the Public Safety versus Miscellaneous group.

Slide Six

Ms. Savage reviewed a spreadsheet showing the yearly increase in Public Safety's unfunded accrued liability as projected through fiscal year 2046/2047. The General Fund portion is seventy-five percent, with the highest year estimated in fiscal year 2026/2027, based upon CalPERS estimates.

Slide Seven and Eight – Public Safety Fire Budget

Ms. Savage reviewed the personnel and operations budget for the Fire Department, and cost savings based upon a proposal to increase the Employee share of Health Insurance to \$100.00 (\$7,000 annual savings) and an increased Employee share of CalPERS to include one half of the employer's normal costs (\$45,000). Salaries, benefits and CalPERS costs represent 81 percent of the Fire Department's budget.

Slide Nine

Ms. Savage reviewed a budget projection through fiscal year 2026/2027 with estimated revenue increases generated by the passage of Tax Measure N. By fiscal year 2021/2022 the Department could realize a potential surplus of between \$400,00 and \$500,000.

Slide Ten and Eleven – Public Safety Police Budget

Ms. Savage reviewed the personnel and operations budget for the Police Department, and cost savings based upon a proposal to increase the Employee share of Health Insurance to \$100.00 (\$14,500 annual savings) and an increased Employee share of CalPERS to include one half of the employer's normal costs (\$110,000). Salaries, benefits and CalPERS costs represent 77 percent of the Police Department's budget.

Slide Twelve

Ms. Savage reviewed a budget projection through fiscal year 2026/2027 with estimated revenue increases generated by the passage of Tax Measure N. By fiscal year 2021/2022, the Department could realize a potential surplus of approximately \$500,000.

Mr. Wilson invited questions and comments from the public.

Gary Bridges stated that nobody likes taxes, however the Police Department is grossly understaffed, and the neighborhood watch groups that are forming are an indication of what people in the community want for their future.

Bob McCullough asked what the City will do if the tax measure fails.

Mr. Wilson explained that staff is already preparing, citing one employee who has volunteered to cut his hours in half and give up his health insurance benefit. If the measure does not pass, there will be layoffs, the City will spend all of its reserve funding and be looking for other options to provide services to the community to include contract public safety services and an all-volunteer fire department.

Mr. McCullough stated that the majority of the people in the County do not earn the same salary as government employees, and it will be a hard sell to get the tax to pass.

Mr. Wilson responded that he cannot sell the tax, but he can educate the public regarding what will happen if it does not pass. He thanked everyone present for attending the meeting, adding that it was an important first step in citizens getting the information regarding the importance of the measure.

Liz Norton asked if it was too late to amend the ordinance that will be voted on, and what would be done with the excess funding raised by the tax increase. She added that she was concerned with other General Fund employees. The City has a lot of needs and there are some great projects being proposed, but without staff to manage and administrate these projects, it would be a real loss.

Ms. Savage responded that it was too late to amend the ordinance, and any excess funding that would be raised in excess of the projected expenses would be restricted to public safety. Both Chiefs have identified that increased staffing would be the priority once the basic expenses for existing staff have been met.

Mr. Wilson spoke briefly to the effort to increase economic vitality, promote a shop local campaign and identify what is a substantial amount of retail leakage to Reno.

Ms. Norton commented that the information that has been provided is valuable data to share with the community and it presents a compelling argument in favor of the ballot measure. She suggested including data regarding dispatch, increased work load and crime data to show the community that the departments are under staffed and that crime will only get worse in the community without the passage of the measure.

David Teeter, Lassen County District 2 Supervisor, spoke regarding the budgetary challenges facing the City and County, and the difficulty in attempting to pass a general sales tax versus a special tax dedicated to public safety.

Officer Terra Avilla thanked those present for coming to the meeting. She spoke in support of the Police and Fire Departments. She stated that the Police Department has a great team, but it can only do so much with what they have. More officers are needed to provide the service that the community deserves.

Mr. Wilson added that the City currently has 24 hour police staffing, whereas the County has nobody on duty after 2:30 a.m. It is an option that the City may have to look at.

Gary Felt stated that it was a good presentation, and while he is not a fan of big government or taxes, the City is at the point of it being a necessity. He noted that on a \$300 trip to the grocery store, the tax would only increase the bill by \$3.00 which most people won't even notice, but it will make a huge difference to the departments. He added that he was disappointed in the lack of attendance at the meeting.

At 6:53 p.m., the Mayor called for a recess prior to returning to the regularly scheduled meeting at 7:00 p.m.

2 **PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS:** None.

3 **CLOSED SESSION:** No business.

4 **RETURN TO OPEN SESSION:** No business.

5 **BUSINESS FROM THE FLOOR:** No comments.

6 **CONSENT CALENDAR:**

- A Approve minutes from the City Council's October 2, 2019 meeting
- B Approve increase in Natural Gas Operations Budget for -Year Plan Preparation
- C Approve Resolution No. 19-5739 Street Closure Magical Country Christmas

Motion by Councilmember Schuster, second by Mayor pro tem Franco, to approve the Consent Calendar; motion carried unanimously. Ayes: Schuster, Franco, Moore, Wilson and Stafford.

7 PUBLIC HEARINGS:

7A Consider Resolution No. 19-5729 and Ordinance No. 19-1020 Susanville Indian Rancheria General Plan Amendment and Rezone File RZ 19-002

At 7:02 p.m. Mayor Stafford opened the public hearing and continued it to December 4, 2019.

8 COUNCIL DISCUSSION/ANNOUNCEMENTS: Commission/Committee reports: No business.

9 NEW BUSINESS:

9A Consider approval of vendor warrants numbered 205373 through 205463 for a total of \$334,302.92 including \$210,438.45 in payroll warrants Ms. Savage reviewed the vendor warrants as presented.

Motion by Mayor pro tem Franco, second by Councilmember Wilson, to approve the vendor warrant report; motion carried. Ayes: Franco, Wilson, Moore and Stafford. Abstain: Schuster.

9B Consider Resolution No. 19-5738 authorizing submittal of Planning Grant application to the Department of Housing and Community Development (HCD) Mr. McCourt reported that the Department of Housing and Community Development's Planning Grants Program is nearing its NOFA closing on November 30, 2019. The program provides funding for Planning projects that the City is required to complete by State mandate, such as updating the General Plan. In order to apply for funding, a resolution must accompany the application and there is zero match requirement. Staff is currently working on a number of projects and unfortunately, the application will pull staff away from some of those projects until completed. However, with Council direction, staff will prioritize the application to be complete by the deadline.

Councilmember Wilson asked if the grant was competitive.

Mr. McCourt responded that the grant is awarded on a first come, first served basis and there is indication that there is a substantial amount of funding left.

Motion by Councilmember Wilson, second by Mayor pro tem Franco, to approve Resolution No. 19-5738; motion carried unanimously. Ayes: Wilson, Franco, Moore, Schuster and Stafford.

9C Consider Resolution No. 19-5740 authorizing execution of design services agreement with SHN Civil Engineering for STIP Pavement Rehabilitation Project 'FD' No. 19-01 Mr. Newton reviewed the streets impacted by the STIP Pavement Rehabilitation Project FD No. 19-01, which include Richmond Road, Paul Bunyan from Chestnut to Ash, and Spring Ridge east of State Route 139. Staff received four proposals for the RFP released earlier this year for design services. Mr. Newton explained the criteria utilized to evaluate the proposals and it was determined that SHN Civil Engineering has submitted the most qualified consultant for the project. A total of \$80,000 has been allocated through STIP funding for this phase of the project, with the consultant's proposal coming in at \$67,488. Remaining funds will be utilized for additional services as required by the State through the review process and in support of contract administration by Public Works staff.

Motion by Councilmember Moore, second by Councilmember Schuster, to approve Resolution No. 19-5740; motion carried unanimously. Ayes: Moore, Schuster, Franco, Wilson and Stafford.

9D Consider Resolution No. 19-5741 authorizing amendment to Fiscal Year 2019/2020 Fire Department budget for OES for HazMat team member training Chief Moore reported that in 2017 the Fire Department entered into an agreement with Cal OES to host a Type II, multi-agency Haz Mat team. As

part of the original agreement, there is an annual training contract that provides funding for all team members to attend approved training to maintain the required certifications. The training funds will vary from year to year and are one hundred percent reimbursable. The current training agreement has an allowance of \$190,000 and City Council approval is required to authorize the finance manager to adjust the 2019/2020 budget.

Motion by Mayor pro tem Franco, second by Councilmember Wilson, to approve Resolution No. 19-5741; motion carried unanimously. Ayes: Franco, Wilson, Moore, Schuster and Stafford.

10 SUSANVILLE COMMUNITY DEVELOPMENT AGENCY: No business.

11 SUSANVILLE MUNICIPAL ENERGY CORPORATION: No business.

12 CONTINUING BUSINESS:

12A **Consider approval of State Transportation Improvement Program (STIP) Project Report to be provided to the Lassen County Transportation Commission** Mr. Newton explained that this is the third time that the City Council has had an opportunity to discuss the project list for the Regional Transportation Improvement Program as submitted by the Lassen County Transportation Commission. There is not enough funding to program all City and County project requests, and staff will continue working with LCTC staff to develop a strategy that will optimize the STIP programming capacity. Mr. Newton referred to the project requests, reviewing the list of City projects which included the Southeast Gateway, Riverside Drive Trail/Bridge and the Susanville Rehab FD project list.

There was a general discussion regarding opportunities to provide project funding through grants, and the obligation to repay funding that has been expended to date on projects that would not be completed.

Councilmember Wilson thanked Mr. Newton for the time that he has dedicated to developing the proposed projects for the City.

Motion by Mayor pro Franco, second by Councilmember Schuster, to approve the report as written; motion carried. Ayes: Franco, Schuster, Moore and Stafford. No: Wilson.

13 CITY ADMINISTRATOR'S REPORTS: No business.

14 COUNCIL ITEMS:

14A **AB1234 travel reports**:

15 ADJOURNMENT:

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

Meeting adjourned at 7:35 p.m.

Respectfully submitted by

Kevin Stafford, Mayor

Gwenna MacDonald, City Council

Approved on: _____

SUSANVILLE CITY COUNCIL
Regular Meeting Minutes
December 4, 2019– 6:00 p.m.

Meeting was called to order at 6:00 p.m. by Mayor Stafford.

Roll call of Councilmembers present: Brian Wilson, Joseph Franco, Brian Moore, Mendy Schuster and Mayor Kevin Stafford.

1 APPROVAL OF AGENDA:

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

2 PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS: None.

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

A CONFERENCE WITH LABOR NEGOTIATORS - pursuant to Government Code Section §54957.6

Agency Negotiator: Michael Wilson

Bargaining Unit: Susanville Peace Officers Association (SPOA)

B CONFERENCE WITH REAL PROPERTY NEGOTIATOR – pursuant to Government Code Section §54956.8:

Property: Memorial Ball Park

Agency Negotiator: Mike Wilson, City Administrator

Negotiating Parties: Lassen Community College

Under Negotiation: Price/Conditions/Terms of Lease

C CONFERENCE WITH LEGAL COUNSEL – existing litigation pursuant to Government Code Section §54956.9(d)(1):

1. Case number 61824, 61839 Matthew Wood, Michael Bollinger vs. Susanville City Council, City of Susanville

4 RETURN TO OPEN SESSION:

Staff present: Mike Wilson, City Administrator; Jessica Ryan, City Attorney; Dan Newton, Public Works Director; James Moore, Fire Chief; Anthony Hanner, Building Official; Deborah Savage, Finance Manager; and Gwenna MacDonald, City Clerk.

Mr. Wilson reported that the City Council approved the agenda with no changes prior to Closed Session. The Council met in Closed Session and there was no reportable action taken.

Mike Wilson provided the Thought of the Day.

5 BUSINESS FROM THE FLOOR:

Gary Bridges discussed a bench that was removed from the bus stop in front of Lassen Family Services.

Ryan Potter, Impact Construction, discussed his company's involvement with the recent rehabilitation project at the former Riverside Park. He commended Dow Davis and the staff at the City for the hard work and dedication to providing park space for the community. His company was awarded the contract to complete the work, and there were some issues along the way which is normal in a project of this type, and throughout the whole process, the staff worked to identify cost saving measures and overall, the important features that were identified in the grant have been completed. Mr. Potter talked at length regarding the upgraded lights, and the money that it would save the City over the lifetime of the system. He commended

Russ Bates and Taylor Concrete for their work on the project and acknowledged the boost to the local community in local salaries for those employed to do the work.

Mr. Wilson commended Mr. Potter and Mr. Bates for being so willing to work with the City to cut costs so that the project would be completed on time. Both companies provided work outside the scope that allowed the City to also complete the project within budget, and the commitment they have to the community and to this project specifically is commendable.

Gary Bridges stated that he lives near the park, and the improved lighting has really cleaned up the neighborhood.

6 **CONSENT CALENDAR:**

- A Approve Resolution No. 19-5743 authorizing execution of updated Commercial Operator's Agreement for Hangar #39 with Air Methods
- B Approve Resolution No. 19-5744 authorizing execution of ground lease for Hangar #28 with Barbara Willard

Motion by Mayor pro tem Franco, second by Councilmember Schuster, to approve the Consent Calendar; motion carried unanimously. Ayes: Franco, Schuster, Moore, Wilson and Stafford.

7 **PUBLIC HEARINGS:**

7A **Consider Resolution No. 19-5729 and Ordinance No. 19-1020 Susanville Indian Rancheria General Plan Amendment and Rezone File RZ 19-002**

At 7:14 p.m. Mayor Stafford opened the continued public hearing and requested the report.

Mr. Wilson explained that the proposal provides for approval of a rezone of property that is currently R-4 zoning to a designation off General Commercial with C-O zoning. The site is located south of Skyline and east of Paul Bunyan Road and currently undeveloped. The Planning Commission reviewed and approved the rezone while lacking a completed environmental review. The approval included that CEQA review must be completed to the satisfaction of the city prior to any final approval of this zone change by the Susanville City Council.

Jim MacKay, Susanville Indian Rancheria (SIR), stated that the intent is to construct a dialysis center and new health clinic to include mental health and dental. He thanked staff for all of the hard work to get the rezone completed prior to his anticipated retirement.

Mr. Wilson informed the City Council that the new City Planner begins work at the City on December 16th, and it is his recommendation that the hearing be continued to the January 15th meeting. He stated that the project was put together by the former planner, and he does not personally have the education or background to speak to the specifics of the project and the process.

Mayor Stafford asked the SIR representatives who were present if the delay would put them in a bind for the development.

Deana Bovee, SIR Tribal Chair, responded that any time delays prevent the tribe from moving forward and the process of approval for the construction is quite a lengthy one. She was under the impression that the rezone had already been dealt with.

Councilmember Schuster expressed her concern regarding the traffic impact to the 5 way stop.

Mr. Wilson reiterated that moving forward with approving the first reading of the ordinance at this point, which is less than two weeks before the new Planner starts, puts the City at risk because he can present the information, but not defend the decisions that have been stated in the report. He apologized for the inconvenience, but it was beyond the City's control to have the Planner announce his departure in October.

Councilmember Wilson asked if the property was currently in trust with the tribe.

Mr. MacKay responded that it was not currently in trust, however it would ultimately be.

There was a general discussion regarding the project, plans, and the impacts on the neighborhood. The Council expressed concern about the delay for the project, and the desire to see more details regarding the proposed construction.

Mayor pro tem Franco stated that it sounds like a great project for the community.

Councilmember Wilson asked Mr. Newton if the project affected the proposed paving rehabilitation project.

Mr. Newton responded that it did not.

Mayor Stafford asked Chief Moore if the new facility would have an impact on the services provided by the Fire Department. Chief Moore responded that it would.

Councilmember Wilson asked Mr. MacKay if there had been anymore discussion regarding formalizing an MOU for the services that the City provides to the Tribe.

Ms. Bovee' discussed the funding that the Susanville Indian Rancheria provides to the City of Susanville, in addition to the recent purchase of two vehicles for the Police Department which was approximately \$65,000 in contribution to the City.

At 7:42 p.m. Mayor Stafford closed the public hearing.

It was the consensus of the City Council to postpone consideration of the item until the new City Planner starts.

8 **COUNCIL DISCUSSION/ANNOUNCEMENTS:** Commission/Committee reports: No business.

9 **NEW BUSINESS:**

9A **Consider approval of vendor warrants numbered 205464 through 205583 for a total of \$427,082.25 including \$295,477.03 in payroll warrants** Ms. Savage reviewed the vendor warrant report.

Councilmember Schuster announced that she would be recusing herself from consideration of this item.

Motion by Councilmember Moore, second by Mayor pro tem Franco, to approve the vendor warrant report; motion carried. Ayes: Moore, Franco, Wilson and Stafford. Abstain: Schuster.

9B **Consider Resolution No. 19-5742 approving fiscal year 2019/2020 budget amendment for purchase of software for Building Department** Mr. Hanner reported that Building and Planning staff have identified a need to improve efficiency of the department by utilizing a software program which would also help meet the new regulations in the 2019 Building Code. The process issuance of permits, the intake process and compiling daily inspection reports and the monthly reconciliation required for submittal of reports to the State is based upon an outdated system that is cumbersome and time consuming.

The program of iWorQ is estimated to streamline the permit issuance process to approximately five minutes and will eliminate the need for excessive data entry and allow staff to create accurate monthly and quarterly reports with much greater accuracy. Building staff is projecting that there will be an increase in new residential construction in the next several years and changes in the 2019 Building Code are moving toward being more home owner friendly and are pushing for more over the counter plan check reviews. By implementing the new software will streamline the work and allow the Permit Technician to conduct the plan checks over the counter without the need for an additional staff member.

Mr. Hanner explained that iWorQ is offering a Community Development package at a one-time cost of \$8,100.00 for set up training and system configuration and an annual price of \$5,500.00, which is locked in with no future fee increases. The cost of the program is included in this year's budget and will not require a budget increase.

Motion by Councilmember Wilson, second by Councilmember Schuster, to approve Resolution No. 19-5742; motion carried unanimously. Ayes: Wilson, Schuster, Franco, Moore and Stafford.

9C Consider approval of Council to move forward with Dog Park on Sierra Road property, using General Funds with known project donation Mr. Wilson explained that an anonymous donor has offered the City funding to construct a dog park within the City limits of the City of Susanville. The effort to identify an appropriate site for the park and develop the project has recently been renewed. City and County staff have met to discuss the feasibility of the County's Mesa Street property however, developing a park at that location is proving to be cumbersome for a variety of reasons. Staff has identified that an alternative location for the dog park is the City's Sierra Road property that was originally purchased with a park grant. Due to the size of the proposed dog park and the modest design proposal, the Sierra Road property looks to be a practical location from a zoning, environmental, permitting, and construction perspective.

Mr. Wilson stated that staff would need to perform additional work to identify what will be required to construct a dog park and is requesting approval to expend \$2,500 in park mitigation funds to reimburse Public Works staff for the time required to assess the site and develop basic construction plans. Additionally, because this site is presently used for material and equipment storage by the City's parks and natural gas divisions, staff will be developing an overall site plan for Council's consideration and approval.

There was a general discussion regarding the site access and required ADA requirements, the benefits for using property that the City already owns and working through the process of locating the park in a different neighborhood than that which had been originally proposed.

Motion by Councilmember Schuster, second by Mayor pro tem Franco, to authorize the expenditure of \$2,500 in park mitigation funds to be utilized as described; motion carried unanimously. Ayes: Schuster, Franco, Moore, Wilson and Stafford.

9D Consider purchase of Susanville Municipal Airport Hangar #27 Mr. Wilson reported that as part of the agreement between the City of Susanville and those currently owning hangars at the Susanville Municipal Airport, the City has first right of refusal when a current owner decides to sell his/her hangar. At this time, Gary & Judy Davis, owners of Hangar #27, submitted their official notice of intent to sell said hangar for the price of \$38,000.

It was the consensus of the City Council to not purchase the hangar.

10 SUSANVILLE COMMUNITY DEVELOPMENT AGENCY: No business.

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

12 **CONTINUING BUSINESS:**

13 **CITY ADMINISTRATOR'S REPORTS:**

13A Fruit Growers Park Update Mr. Wilson reported that with the completion of the Riverside Park Improvement Project, the park is now officially known as Fruit Growers Park. Staff wished to acknowledge and thank the community for their input, the Public Works and Finance Departments for their hard work in getting the project completed on time and within budget, and to Dow Davis and Anthony Hanner for being onsite and working with the contractors. Mr. Wilson stated that he wanted to acknowledge the donation from LMUD of \$15,000 towards the lighting management and safety upgrades, and again recognize Impact Construction and their subcontractors for their professionalism, creative problem solving, and finishing touches they added to the project.

Russ Bates, Novah Electric, stated that he has worked in the field for 22 years, and not enough credit goes to City staff. The open door policy and availability makes all of the difference in a project like this, and he enjoyed working with them.

14 **COUNCIL ITEMS:**

14A AB1234 travel reports:

Councilmember Schuster thanked Mr. Wilson and Dan Newton for working together on the dog park.

Councilmember Moore wished to acknowledge Sergeant Kelly Merritt's service to the City of Susanville. Mr. Merritt was recently sworn in as an officer with the Sheriff's Department.

15 **ADJOURNMENT:**

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

Meeting adjourned at 8:02 p.m.

Kevin Stafford, Mayor

Respectfully submitted by

Gwenna MacDonald, City Council

Approved on: _____

SUSANVILLE CITY COUNCIL
Regular Meeting Minutes
December 18, 2019– 6:00 p.m.

Meeting was called to order at 6:00 p.m. by Mayor Stafford.

Roll call of Councilmembers present: Brian Wilson, Brian Moore, Mendy Schuster and Mayor Kevin Stafford.
Absent: Joseph Franco.

Staff present: Mike Wilson, City Administrator; Jessica Ryan, City Attorney, and Kevin Jones, Police Chief.

1 APPROVAL OF AGENDA:

Motion by Commissioner Schuster, second by Councilmember Moore, to approve the agenda as submitted; motion carried. Ayes: Schuster, Moore, Wilson and Stafford. Absent: Franco.

2 PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS: None.

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

- A CONFERENCE WITH LABOR NEGOTIATORS - pursuant to Government Code Section §54957.6
Agency Negotiator: Michael Wilson
Bargaining Unit: Susanville Peace Officers Association (SPOA)
- B CONFERENCE WITH LEGAL COUNSEL – existing litigation pursuant to Government Code Section §54956.9(d)(1):
 - 1. Case number 61824, 61839 Matthew Wood, Michael Bollinger vs. Susanville City Council, City of Susanville
- C PUBLIC EMPLOYMENT – Pursuant to Government Code Section §54957
 - 1 Police Chief Performance Evaluation

At 6:20 p.m. Mayor pro tem Franco arrived.

At 7:08 p.m. Mayor Stafford called for a recess and the City Council reconvened in Open Session at 7:12 p.m.

4 RETURN TO OPEN SESSION:

Staff present: Mike Wilson, City Administrator; Jessica Ryan, City Attorney; Dan Newton, Public Works Director; James Moore, Fire Chief; Kevin Jones, Police Chief; Anthony Hanner, Building Official; Deborah Savage, Finance Manager; Daniel Gibbs, City Engineer and Gwenna MacDonald, City Clerk.

Mr. Wilson reported that the City Council approved the agenda with no changes prior to Closed Session. An introduction of staff would be added to presentations and at the conclusion of Open Session, the Council would be reconvening in Closed Session.

Mayor Kevin Stafford provided the Thought of the Day.

Chief Moore announced the promotion of Firefighter Andrew Jarrett and Firefighter Dale Johnson to Firefighter II.

Mr. Wilson introduced Kelly Mumper, who has been hired to fill the vacancy of City Planner. Mr. Wilson discussed Mr. Mumper's credentials and welcomed him to the Administrative Services team.

5 **BUSINESS FROM THE FLOOR:** No comments.

6 **CONSENT CALENDAR:**

A Approve minutes from the City Council's October 16, 21 and November 6, 2019 meetings

Councilmember Moore requested the removal of the minutes of October 16, 2019, stating that he was not in attendance at the meeting however the minutes listed his as present. The City Clerk stated that the corrections would be made, and the minutes brought back for review and approval at the next meeting.

Motion by Councilmember Schuster, second by Councilmember Wilson, to approve the minutes of the October 21, 2019 meeting; motion carried unanimously. Ayes: Schuster, Wilson, Franco, Moore and Stafford.

Motion by Councilmember Wilson, second by Mayor pro tem Franco, to approve the minutes of the November 6, 2019 meeting; motion carried unanimously. Ayes: Wilson, Franco, Moore, Schuster and Stafford.

7 **PUBLIC HEARINGS:** No business.

8 **COUNCIL DISCUSSION/ANNOUNCEMENTS:** Commission/Committee reports: No business.

9 **NEW BUSINESS:**

9A **Consider approval of vendor warrants numbered 205586 through 205099 for a total of \$1,182,290.39 including \$305,534.71 in payroll warrants** Ms. Savage reviewed the vendor warrant report.

Motion by Mayor pro tem Franco, second by Councilmember Moore, to approve the vendor warrant report; motion carried unanimously. Ayes: Franco, Moore, Schuster, Wilson and Stafford.

9B **Consider offer to purchase Hangar #18 at the Susanville Municipal Airport** Mr. Wilson reviewed the terms of sale being offered by the seller of Hangar #18 at the Susanville Municipal Airport. The City has the right of first refusal for the sale.

It was the consensus of the City Council to not purchase the hangar.

9C **Consider Resolution No. 19-5744 approving the Federal Aviation Administration (FAA) FY2020-2025 Airport Capital Improvement Plan (ACIP) for Susanville Municipal Airport** Mr. Wilson reviewed the proposed ACIP for fiscal year 2020-2025 for the Susanville Municipal Airport. The Plan is used to identify and prioritize airport capital improvement needs and to plan the distribution of funds. Proposed projects must be included in the ACIP to be eligible for funding. Mr. Wilson discussed the next steps required in the perimeter fencing project and estimated initial costs for meeting NEPA requirements.

Motion by Councilmember Schuster, second by Mayor pro tem Franco, to approve Resolution No. 19-5744; motion carried unanimously. Ayes: Schuster, Franco, Moore, Wilson and Stafford.

6

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

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

12 **CONTINUING BUSINESS:** No business.

13 CITY ADMINISTRATOR'S REPORTS:

13A General Fund Update: Budget Presentation Mr. Wilson reviewed a power point which outlined the proposal to implement Phase II of the fiscal road map which addresses the plan deal with the anticipated General Fund deficit that is facing the City. With City Council direction, the Phase II proposals would be implemented immediately.

Slide One

Hiring Freeze: Effective January 1, 2020

All City Recruitments and hiring will be frozen. Departments with vacancies will bring a notification of vacancy to City Council at a regular Council session to notify council and staff of the vacancy. In the event a vacancy is a critical position, staff will provide a request to the City Administrator for evaluation to consider possible recruitment and unfreezing the vacancy. This will be brought to Council for final approval before filling any future vacancies.

Slide Two

Office Supply Procurement Policy: Effective January 1, 2020

Office Supply expenses by all departments will be brought to the Finance Department for Approval, Ordering and Distribution. This will include all office supplies, paper, ink, pens, etcetera. City inventory will be checked and distributed before new supplies are ordered. Departments will provide Finance with an inventory of the existing office supplies on or before January 31, 2020.

Slide Three

Department Cuts and Savings

Department Heads have made various adjustments to their operations in order to save money during the first half of this fiscal year. Each department head will be responsible for cutting the remaining deficit amount each department currently maintains during the second half of this fiscal year.

Slide Four

Police Department Savings to Date:

Anticipated Additional Revenue	
Law Enforcement Tobacco Grant	\$142,000 (Salary/Benefits)
Sexual Assault Fund Enforcement	\$30,000
POST Reimbursement	\$15,000
County Contracts	\$60,000
Personnel	\$30,000 (\$60,000, \$30k transferred for IT Services)
<u>Estimated Deficit before Increases</u>	<u>\$10,869</u>
Estimated Increases: Overtime	\$10,000

Services Reductions:

Part-Time CSO Laid Off

Reduction in certain Police Services

Slide Five

Fire Department Savings to Date:

Cancelled Lexipol policy	\$4,050.00
Cancelled subscription to NFPA	\$1,495.00
Copier lease savings/purchase	\$1,931.52

Fire Department overtime expense is on track and reimbursement for staff attendance at HazMat training and out of area fires is pending. Planned overtime expenditures have only been adjusted for backfill of vacation and sick leave.

The Fire Department performs facility and vehicle maintenance and repairs in house, using staff labor and technical knowledge, saving an estimated \$5,000 to \$10,000 annually.

The Technical Services line item has increased from \$650 annually to \$2,100 annually due to the Computer Logistics contract. The Fire Department has saved approximately \$17,476.52 to date.

Slide Six

Administrative Services Savings to Date:

Janitorial Services Cut \$7,050 annual

Membership Dues Reduced \$2,000

Salary Savings:

City Planner Position \$9,020

Project Manager Reduced \$66,487 with cost allocation.

City Attorney Relocated and Hours Reduced (New Contract being Finalized). Mr. Wilson added that it is too early to determine actual cost savings, however the initial estimate is \$84,557 savings to date.

Slide Seven

Police Proposed Cuts Due to Fiscal Year Deficit

Initial Deficit \$287,869

Proposed cuts -\$267,000

Deficit remaining (\$20,869)

Slide Eight

Fire Proposed Cuts Due to Fiscal Year Deficit

Initial Deficit \$126,298

Proposed cuts - \$17,476.52

Deficit remaining (\$108,821.42)

Slide Nine

Administrative Services

Initial Deficit \$154,744

Proposed cuts -\$84,557

Deficit remaining (\$70,187)

Slide Ten

Additional Considerations:

Reduce Current City Administrator Position to halftime for an estimated Cost Savings of \$80,890 with cost allocation.

Slide Eleven and Twelve

Mr. Wilson recommended providing a Phase III Proposed Update at the March 18, 2020 meeting, following the election and Measure N results. If Measure N passes, the proposal will be to continue with Phase II Actions for the remainder of the 2019/2020 fiscal year. If Measure N does not pass, staff will propose the implementation of Phase III for the General Fund, to include budget cuts, lay offs and exploring the option of contract services to provide Police and Fire.

Mr. Wilson requested questions or comments from the City Council.

Councilmember Wilson stated that these have been difficult meetings to go through, and he commended staff for working together to come up with a plan. As the CalPers issue unfolds, it will be important to have a good plan to address the challenges as they come.

Mayor pro tem Franco stated that the presentation was consistent with the direction given by City Council, it is important that the City do something to address the impending crisis, and he commended staff for being proactive.

Councilmember Moore thanked the Department Heads for all the proposed cuts, adding that the City has the right people on the job, and he is optimistic that the City will pull through.

Mayor Stafford agreed with the other Councilmembers comments, stating that he would have liked to see these cuts happening in July. He requested that staff follow up with expense at the Golf Course for cable television, and if the Club House was still being utilized regularly for classes.

Councilmember Schuster thanked staff, stating that the hard work has not gone unnoticed, and she has hope for the future of the City.

Councilmember Moore requested that if cuts in staffing had to be made, to please give as much notice as possible to those employees who would be affected.

14 **COUNCIL ITEMS:**

14A **AB1234 travel reports:**

Mr. Wilson proposed that the City conduct a townhall meeting to discuss the tax measure on January 29, 2020 to provide an opportunity to discuss the necessity of the measure with the public.

15 **ADJOURNMENT:**

At 7:48 p.m. Mayor Stafford called for a five minute recess prior to reconvening in Closed Session.

At 8:10 p.m. the City Council reconvened in Open Session.

Mr. Wilson announced that no reportable action had been taken.

The meeting was adjourned at 8:11 p.m.

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

Meeting adjourned at 8:02 p.m.

Respectfully submitted by

Kevin Stafford, Mayor

Gwenna MacDonald, City Council

Approved on: _____

Reviewed by: ___ City Administrator

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

Submitted By: Deborah Savage, Finance Manager

Action Date: January 15, 2020

CITY COUNCIL AGENDA ITEM

SUBJECT: Monthly Finance Reports

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: Attached for the Council's review is the cash and investment report and the summary report of revenues, expenditures and projected fund balances for the months of October and November 2019.

FISCAL IMPACT: None

ACTION REQUESTED: Motion to receive and file monthly finance reports.

ATTACHMENTS: Pooled cash and investments report
Cash and Investment report
Receipts and disbursements report
Revenues, expenses and fund balances report

POOLED CASH & INVESTMENTS

October 31, 2019

POOLED CASH FUND	
Tri Counties Bank - Checking	480,061
LAIF	13,663,513
Total Cash & Investments	<u>14,143,574</u>

Pooled Cash Allocation:

General	303,122
Public Safety Police	768
Public Safety Fire	1,894
General Fund Restricted	1,853,169
Special Revenue	264,032
Capital Projects	13,848
Debt Service	395,142
Enterprise:	
Airport	3,475
Airport CIP	43,595
Geothermal	279,720
Golf Course	(40,775)
Natural Gas	6,184,966
Water	4,093,568
Internal Service	316,145
Trust & Agency	430,905
Total Cash & Inv. Allocations	<u>14,143,574</u>

CASH WITH FISCAL AGENTS

October 31, 2019

General	
Special Revenue	
Capital Projects	
Debt Service	
Enterprise	418
Internal Service	
Trust & Agency	
Total Cash with Fiscal Agents	<u>418</u>
GRAND TOTAL	<u>14,143,992</u>

CITY OF SUSANVILLE
 COMBINED CASH AND INVESTMENTS
 OCTOBER 31, 2019

COMBINED ACCOUNTS

		480,060.82
9999-1011-002	TRI COUNTIES BANK	13,663,513.40
9999-1030-001	LAIF	<u>14,143,574.22</u>
	TOTAL COMBINED CASH AND INVESTMENTS	(14,143,574.22)
9999-1000-000	CLAIM ON CASH	<u>.00</u>
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

RESTRICTED FUNDS

1001	ALLOCATION TO GF-DEPOSITS PAYABLE	16,158.26
1002	ALLOCATION TO GF-ECONOMIC DEVELOPMENT	3,621.10
1003	ALLOCATION TO FLOOD/EMERGENCY DECLARATIONS	114,558.46
1004	ALLOCATION TO GF-PANCERA	19,217.04
1005	ALLOCATION TO GF-RESERVE ACCOUNT	1,386,843.55
1006	ALLOCATION TO POLICE FACILITIES & EQUIP FUND	97,220.24
1007	ALLOCATION TO FIRE FACILITIES & EQUIP FUND	150,936.71
1008	ALLOCATION TO ADMIN SVCS FACILITIES & EQUIP	64,613.95
2002	ALLOCATION TO STATE COPS	50,373.43
2005	ALLOCATION TO ROAD MAINT AND REHAB SB-1	502,483.92
2006	ALLOCATION TO SNOW REMOVAL	17,422.29
2007	ALLOCATION TO STREETS & HIGHWAYS	(712,158.39)
2008	ALLOCATION TO TOBACCO GRANT	(81,974.81)
2010	ALLOCATION TO STREET MITIGATION	53,228.52
2011	ALLOCATION TO POLICE MITIGATION	25,553.38
2012	ALLOCATION TO FIRE MITIGATION	114,818.86
2013	ALLOCATION TO PARK DEDICATION FUND	152,876.17
2016	ALLOCATION TO CDBG REVOLVING LOAN FUND	(566.08)
2018	ALLOCATION TO HOME REVOLVING FUND	465,446.22
2030	ALLOCATION TO TRAFFIC SAFETY	57,791.64
2035	ALLOCATION TO TRAFFIC SIGNALS FUND	83,361.59
2037	ALLOCATION TO SKYLINE BICYCLE LANE	9,517.30
2040	ALLOCATION TO CDBG RIVERSIDE GRANT REHAB	(474,142.32)
4003	ALLOCATION TO CITY HALL	27,828.33
4004	ALLOCATION TO 2013 CALPERS REFUNDING LOAN	417,972.66
4005	ALLOCATION TO COMMUNITY POOL DEBT SERVICE	(50,658.63)
7111	ALLOCATION TO WATER RATE STABILIZATION FUND	858,600.00
7114	ALLOCATION TO WATER CAPITAL IMPROVEMENTS	743,131.87
7202	ALLOCATION TO AIRPORT CIP FUND	43,594.90
7402	ALLOCATION TO NATURAL GAS STABILIZATION FUND	1,807,075.00
7610	ALLOCATION TO OPEB	5,145.06
7630	ALLOCATION TO RISK MANAGEMENT FUND	209,109.52
7650	ALLOCATION TO PAYROLL	(138.56)
8402	ALLOCATION TO LAFCO	42,504.20
8403	ALLOCATION TO SEC 125 & AFLAC	2,395.28
8404	ALLOCATION TO AIR POLLUTION	152,962.01
8405	ALLOCATION TO AIR POLLUTION-CARL MOYER	297,352.48
8406	ALLOCATION TO REGIONAL WATER MANAGEMENT GROU	(66,642.40)
8407	ALLOCATION TO AIR POLLUTION- CCI REDUCTION	<u>2,333.07</u>

CITY OF SUSANVILLE
 COMBINED CASH AND INVESTMENTS
 OCTOBER 31, 2019

ALLOCATIONS TO RESTRICTED FUNDS	6,609,765.82
<u>UNRESTRICTED FUNDS</u>	
1000 ALLOCATION TO GENERAL FUND	303,122.17
1009 ALLOCATION TO PUBLIC SAFETY POLICE	768.35
1010 ALLOCATION TO PUBLIC SAFETY FIRE	1,894.42
3015 ALLOCATION TO CITY HALL PARKING LOT PROJECT	13,847.97
7110 ALLOCATION TO WATER SYSTEM	2,453,671.57
7112 ALLOCATION TO JOHNSTONVILLE WATER SYSTEM	38,164.80
7201 ALLOCATION TO AIRPORT	3,474.62
7301 ALLOCATION TO GEOTHERMAL UTILITY	279,720.14
7401 ALLOCATION TO NATURAL GAS	4,377,891.20
7530 ALLOCATION TO GOLF COURSE	(40,775.44)
7620 ALLOCATION TO PW ADMIN & ENGINEERING FUND	102,028.60
	7,533,808.40
ALLOCATIONS TO UNRESTRICTED FUNDS	
	7,533,808.40
TOTAL ALLOCATIONS TO OTHER FUNDS	14,143,574.22
ALLOCATION FROM COMBINED CASH FUND - 9999-1000-000	(14,143,574.22)
	.00
ZERO PROOF IF ALLOCATIONS BALANCE	.00

TRI-COUNTIES BANK

		\$178,497.50	
10/1/2019		\$259,748.12	\$438,245.62
10/1/2019		\$11,968.60	\$450,214.22
10/2/2019		\$17,360.96	\$467,575.18
10/2/2019		\$8,289.25	\$475,864.43
10/3/2019		\$41,710.42	\$517,574.85
10/3/2019		\$1,385.30	\$518,960.15
10/3/2019		\$1,899.36	\$520,859.51
10/3/2019	-\$37,396.12		\$483,463.39
10/3/2019	-\$1,578.82		\$481,884.57
10/3/2019	-\$329.05		\$481,555.52
10/3/2019	-\$424,585.19		\$56,970.33
10/3/2019		\$12,698.18	\$69,668.51
10/3/2019		\$5,829.75	\$75,498.26
10/4/2019		\$17,509.08	\$93,007.34
10/4/2019		\$7,801.83	\$100,809.17
10/7/2019		\$77,157.17	\$177,966.34
10/7/2019		\$10,566.23	\$188,532.57
10/7/2019		\$1,351.03	\$189,883.60
10/8/2019		\$2,669.02	\$192,552.62
10/8/2019		\$1,256.22	\$193,808.84
10/8/2019		\$1,074.28	\$194,883.12
10/8/2019		\$1,440.46	\$196,323.58
10/8/2019		\$325,000.00	\$521,323.58
10/8/2019	-\$112.88		\$521,210.70
10/8/2019	-\$80.56		\$521,130.14
10/8/2019		\$19,278.52	\$540,408.66
10/8/2019		\$5,457.77	\$545,866.43
10/8/2019	-\$119,610.54		\$426,255.89
10/8/2019	-\$3,794.50		\$422,461.39
10/8/2019	-\$36,340.94		\$386,120.45
10/8/2019	-\$5,175.10		\$380,945.35
10/8/2019	-\$1,579.84		\$379,365.51
10/8/2019	-\$32,084.13		\$347,281.38
10/8/2019	-\$4,695.82		\$342,585.56
10/9/2019	-\$263.47		\$342,322.09
10/9/2019	-\$20.38	\$22,345.29	\$364,647.00
10/9/2019		\$5,434.24	\$370,081.24
10/10/2019		\$16,561.92	\$386,643.16
10/10/2019		\$5,435.17	\$392,078.33
10/10/2019	-\$122,626.09		\$269,452.24
10/10/2019	-\$400.72		\$269,051.52
10/11/2019	-\$7,252.84		\$261,798.68
10/11/2019	-\$10.00		\$261,788.68
10/11/2019	-\$60.00		\$261,728.68
10/11/2019	-\$20.00		\$261,708.68
10/11/2019	-\$20.00		\$261,688.68
10/11/2019	-\$3,714.28		\$257,974.40
10/11/2019	-\$314.79		\$257,659.61
10/11/2019		\$17.00	\$257,676.61
10/11/2019		\$608.65	\$258,285.26
10/11/2019		\$344.40	\$258,629.66
10/11/2019		\$276.19	\$258,905.85
10/11/2019		\$15,729.43	\$274,635.28
10/11/2019		\$4,740.96	\$279,376.24

TRI-COUNTIES BANK

10/15/2019		\$29,644.50	\$309,020.74
10/15/2019		\$5,378.31	\$314,399.05
10/16/2019	-\$523.04		\$313,876.01
10/16/2019	-\$105.00		\$313,771.01
10/16/2019	-\$76.27		\$313,694.74
10/16/2019	-\$11.61		\$313,683.13
10/16/2019		\$110.88	\$313,794.01
10/16/2019		\$567.38	\$314,361.39
10/16/2019		\$350,000.00	\$664,361.39
10/16/2019		\$642.41	\$665,003.80
10/16/2019			\$665,003.80
10/16/2019		\$26,699.28	\$691,703.08
10/16/2019		\$6,179.54	\$697,882.62
10/16/2019		\$2,426.56	\$700,309.18
10/16/2019	-\$402,696.21		\$297,612.97
10/16/2019	-\$11,253.54		\$286,359.43
10/17/2019		\$23,317.79	\$309,677.22
10/17/2019		\$3,548.21	\$313,225.43
10/18/2019	-\$1,191.86		\$312,033.57
10/18/2019		\$10.96	\$312,044.53
10/18/2019		\$29,639.65	\$341,684.18
10/18/2019		\$5,408.57	\$347,092.75
10/18/2019		\$347.79	\$347,440.54
10/18/2019		\$178.94	\$347,619.48
10/18/2019		\$46.93	\$347,666.41
10/21/2019		\$28,931.86	\$376,598.27
10/21/2019		\$4,554.91	\$381,153.18
10/21/2019		\$1,007.15	\$382,160.33
10/22/2019		\$5,379.06	\$387,539.39
10/22/2019		\$3,158.61	\$390,698.00
10/23/2019	-\$121.59		\$390,576.41
10/23/2019	-\$120,180.61		\$270,395.80
10/23/2019	-\$3,482.52		\$266,913.28
10/23/2019		\$538.79	\$267,452.07
10/23/2019	-\$586.29		\$266,865.78
10/23/2019	-\$37,256.46		\$229,609.32
10/23/2019	-\$5,307.22		\$224,302.10
10/23/2019	-\$2,317.00		\$221,985.10
10/23/2019	-\$1,570.74		\$220,414.36
10/23/2019	-\$32,274.34		\$188,140.02
10/23/2019	-\$82,280.00		\$105,860.02
10/23/2019	-\$1,184.45		\$104,675.57
10/23/2019	-\$350.96		\$104,324.61
10/23/2019	-\$548.35		\$103,776.26
10/23/2019	-\$10,600.82		\$93,175.44
10/23/2019	-\$121.61	\$74,978.00	\$168,031.83
10/23/2019		\$3,707.80	\$171,739.63
10/24/2019		\$31,657.38	\$203,397.01
10/24/2019		\$225.89	\$203,622.90
10/24/2019		\$644.09	\$204,266.99
10/24/2019		\$163,433.50	\$367,700.49
10/24/2019		\$919.68	\$368,620.17
10/24/2019	-\$40.00		\$368,580.17
10/24/2019	-\$3.03		\$368,577.14
10/24/2019	-\$43.36		\$368,533.78

TRI-COUNTIES BANK

10/24/2019	-\$14,046.89		\$354,486.89
10/24/2019	-\$8.00		\$354,478.89
10/24/2019		\$231.00	\$354,709.89
10/24/2019		\$231.00	\$354,940.89
10/24/2019	-\$20.00		\$354,920.89
10/24/2019		\$35,893.65	\$390,814.54
10/24/2019		\$6,939.67	\$397,754.21
10/24/2019		\$1,264.86	\$399,019.07
10/24/2019	-\$189,734.47		\$209,284.60
10/25/2019			\$209,284.60
10/25/2019			\$209,284.60
10/25/2019		\$14,158.61	\$223,443.21
10/25/2019		\$4,345.45	\$227,788.66
10/28/2019		\$3,688.20	\$231,476.86
10/28/2019		\$1,735.32	\$233,212.18
10/29/2019		\$161,586.35	\$394,798.53
10/29/2019		\$3,861.75	\$398,660.28
10/30/2019		\$649.20	\$399,309.48
10/30/2019		\$735.41	\$400,044.89
10/30/2019		\$2,256.63	\$402,301.52
10/30/2019		\$281.31	\$402,582.83
10/30/2019		\$210.47	\$402,793.30
10/30/2019		\$40,060.55	\$442,853.85
10/30/2019	-\$78.72		\$442,775.13
10/30/2019	-\$206.71		\$442,568.42
10/30/2019	-\$43,164.52	\$468.60	\$399,872.50
10/30/2019		\$52,676.83	\$452,549.33
10/30/2019		\$3,705.19	\$456,254.52
10/31/2019	-\$18,279.79		\$437,974.73
10/31/2019		\$31,782.20	\$469,756.93
10/31/2019		\$9,670.88	\$479,427.81
10/31/2019		\$282.49	\$479,710.30
10/31/2019		\$350.52	\$480,060.82
10/31/2019			\$480,060.82

**Unaudited
October**

s:/Debi/fund Balances Report

Fund #	Fund Title	Audited 6/30/19 Fund Balance	YTD Revenue	YTD Expenditures	Unaudited October Fund Balance 10/31/19
100X	General Fund	3,814,413	888,008	2,343,492	2,358,929
2002	State COPS	80,821	317	30,765	50,373
2005	Road Maintenance & Rehab SB-1	440,359	90,008		530,367
2006	Snow Removal	17,463	54	140	17,377
2007	Streets	(101,387)	370,623	942,165	(672,930)
2008	DOJ Tobacco Grant	(44,774)	93,280	41,877	6,629
2010	Street Mitigation	52,986	243		53,229
2011	Police Mitigation	49,927	3,290	27,662	25,555
2012	Fire Mitigation	114,337	482		114,819
2013	Park Dedication	157,545	1,025	5,681	152,890
2016	State Comm. Dev. Rev.FD	864,971	(900)	10,424	853,648
2018	Home Revolving Fund	754,638	1,598	3,262	752,974
2030	Traffic Safety	57,198	596		57,794
2035	Traffic Signals Fund	83,033	366		83,399
2037	Skyline Bicycle Lane	9,476	42		9,518
2040	CDBG Riverside Drive Project	292,460	10,424	777,026	(474,142)
3015	City Hall Parking Lot	13,848			13,848
4003	City Hall Debt Service	52,245	45,992	70,408	27,829
4004	2013 CalPERS Refunding Loan	259,230	158,743		417,973
4005	Community Pool Debt Service	1,675	33,564	85,898	(50,659)
711X	Water Funds	4,267,499	3,449,263	3,175,938	4,540,823
720X	Airport	2,051,035	73,519	90,226	2,034,327
7301	Geothermal	565,445	34,849	27,426	572,868
740X	Natural Gas	1,267,259	605,668	1,589,678	283,249
7530	Golf Course	2,367,796	106,447	138,748	2,335,494
7620	PW Admin/Engineering	82,543	67,945	82,841	67,647
7630	Risk Management	460,602	237,637	478,556	219,683
8402	LAFCO	37,718	55,861	18,161	75,419
8404	Air Pollution	160,208	290,379	290,824	159,763
8405	Air Pollution - Carl Moyer	121,199	240,434	64,280	297,353
8406	IRWM - Management Group	(19,512)		20,634	(40,146)
8407	CCI Woodsmoke Reduction	3,868	(35)	1,500	2,333
TOTALS		18,336,120	6,859,721	10,317,612	14,878,229

POOLED CASH & INVESTMENTS

November 30, 2019

POOLED CASH FUND	
Cash Clearing Utilities	(509)
Tri-Counties - Checking	581,505
LAIF	14,113,513
Total Cash & Investments	<u>14,695,019</u>

Pooled Cash Allocation:

General	(117,244)
Public Safety Police	(21,437)
Public Safety Fire	(48,802)
General Fund Reserves	1,386,844
General Restricted	449,924
Special Revenue	988,257
Capital Projects	13,848
Debt Service	398,623
Enterprise	
Airport	12,432
Airport CIP	37,725
Geothermal	279,353
Golf Course	(55,322)
Natural Gas	6,189,799
Water	4,149,568
Internal Service	581,727
Trust & Agency	449,725
Total Cash & Inv. Allocations	<u>14,695,019</u>

CASH WITH FISCAL AGENTS

November 30, 2019

General	
Special Revenue	
Capital Projects	
Debt Service	0
Enterprise	418
Internal Service	
Trust & Agency	
Total Cash with Fiscal Agents	<u>418</u>
GRAND TOTAL	<u>14,695,437</u>

CITY OF SUSANVILLE
 COMBINED CASH AND INVESTMENTS
 NOVEMBER 30, 2019

COMBINED ACCOUNTS

9999-1001-001	CASH CLEARING - UTILITIES	(509.43)
9999-1011-002	TRI COUNTIES BANK		581,505.33
9999-1030-001	LAIF		14,113,513.40
			<hr/>
	TOTAL COMBINED CASH AND INVESTMENTS		14,694,509.30
9999-1000-000	CLAIM ON CASH	(14,694,509.30)
			<hr/>
	TOTAL UNALLOCATED CASH		.00
			<hr/>

CASH ALLOCATION RECONCILIATION

RESTRICTED FUNDS

1001	ALLOCATION TO GF-DEPOSITS PAYABLE		16,158.26
1002	ALLOCATION TO GF-ECONOMIC DEVELOPMENT		3,621.10
1003	ALLOCATION TO FLOOD/EMERGENCY DECLARATIONS		114,558.46
1004	ALLOCATION TO GF-PANCERA		19,217.04
1005	ALLOCATION TO GF-RESERVE ACCOUNT		1,386,843.55
1006	ALLOCATION TO POLICE FACILITIES & EQUIP FUND		80,818.20
1007	ALLOCATION TO FIRE FACILITIES & EQUIP FUND		150,936.71
1008	ALLOCATION TO ADMIN SVCS FACILITIES & EQUIP		64,613.95
2002	ALLOCATION TO STATE COPS		50,373.43
2005	ALLOCATION TO ROAD MAINT AND REHAB SB-1		532,096.05
2006	ALLOCATION TO SNOW REMOVAL		10,535.44
2007	ALLOCATION TO STREETS & HIGHWAYS	(461,401.36)
2008	ALLOCATION TO TOBACCO GRANT	(92,777.74)
2010	ALLOCATION TO STREET MITIGATION		54,914.21
2011	ALLOCATION TO POLICE MITIGATION		27,239.07
2012	ALLOCATION TO FIRE MITIGATION		116,864.21
2013	ALLOCATION TO PARK DEDICATION FUND		153,447.75
2016	ALLOCATION TO CDBG REVOLVING LOAN FUND	(232.22)
2018	ALLOCATION TO HOME REVOLVING FUND		464,876.01
2030	ALLOCATION TO TRAFFIC SAFETY		58,140.22
2035	ALLOCATION TO TRAFFIC SIGNALS FUND		83,361.59
2037	ALLOCATION TO SKYLINE BICYCLE LANE		9,732.30
2040	ALLOCATION TO CDBG RIVERSIDE GRANT REHAB	(100,407.32)
4003	ALLOCATION TO CITY HALL		39,326.33
4004	ALLOCATION TO 2013 CALPERS REFUNDING LOAN		480,216.66
4005	ALLOCATION TO COMMUNITY POOL DEBT SERVICE	(42,267.63)
7111	ALLOCATION TO WATER RATE STABILIZATION FUND		858,600.00
7114	ALLOCATION TO WATER CAPITAL IMPROVEMENTS		764,973.31
7202	ALLOCATION TO AIRPORT CIP FUND		37,724.90
7402	ALLOCATION TO NATURAL GAS STABILIZATION FUND		1,807,075.00
7610	ALLOCATION TO OPEB		5,058.45
7630	ALLOCATION TO RISK MANAGEMENT FUND		285,338.46
7650	ALLOCATION TO PAYROLL		199,496.88
8402	ALLOCATION TO LAFCO		69,339.90
8403	ALLOCATION TO SEC 125 & AFLAC		4,386.70
8404	ALLOCATION TO AIR POLLUTION		145,288.25
8405	ALLOCATION TO AIR POLLUTION-CARL MOYER		297,352.48
8406	ALLOCATION TO REGIONAL WATER MANAGEMENT GROU	(66,642.40)

CITY OF SUSANVILLE
 COMBINED CASH AND INVESTMENTS
 NOVEMBER 30, 2019

8407	ALLOCATION TO AIR POLLUTION- CCI REDUCTION	2,333.07
		7,631,129.27
	ALLOCATIONS TO RESTRICTED FUNDS	
	<u>UNRESTRICTED FUNDS</u>	
1000	ALLOCATION TO GENERAL FUND	(117,243.70)
1009	ALLOCATION TO PUBLIC SAFETY POLICE	(21,437.09)
1010	ALLOCATION TO PUBLIC SAFETY FIRE	(48,802.39)
3015	ALLOCATION TO CITY HALL PARKING LOT PROJECT	13,847.97
7110	ALLOCATION TO WATER SYSTEM	2,485,344.79
7112	ALLOCATION TO JOHNSTONVILLE WATER SYSTEM	40,650.34
7201	ALLOCATION TO AIRPORT	12,432.41
7301	ALLOCATION TO GEOTHERMAL UTILITY	279,353.03
7401	ALLOCATION TO NATURAL GAS	4,382,723.61
7530	ALLOCATION TO GOLF COURSE	(55,322.21)
7620	ALLOCATION TO PW ADMIN & ENGINEERING FUND	91,833.27
		7,063,380.03
	ALLOCATIONS TO UNRESTRICTED FUNDS	
	TOTAL ALLOCATIONS TO OTHER FUNDS	14,694,509.30
	ALLOCATION FROM COMBINED CASH FUND - 9999-1000-000	(14,694,509.30)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	

TRI-COUNTIES BANK

		\$480,060.82	
11/1/2019		\$14,354.15	\$494,414.97
11/1/2019		\$6,743.76	\$501,158.73
11/1/2019		\$1,490.75	\$502,649.48
11/4/2019			\$502,649.48
11/4/2019	-\$20.36	\$351,791.21	\$854,420.33
11/4/2019		\$8,067.57	\$862,487.90
11/5/2019			\$862,487.90
11/5/2019	-\$118,042.95		\$744,444.95
11/5/2019	-\$8,327.74		\$736,117.21
11/5/2019	-\$39,526.31		\$696,590.90
11/5/2019	-\$5,972.48		\$690,618.42
11/5/2019	-\$1,642.02		\$688,976.40
11/5/2019	-\$32,089.16		\$656,887.24
11/5/2019	-\$4,695.82		\$652,191.42
11/5/2019			\$652,191.42
11/5/2019		\$26,453.01	\$678,644.43
11/5/2019		\$5,930.67	\$684,575.10
11/5/2019		\$306.50	\$684,881.60
11/6/2019	-\$302.50		\$684,579.10
11/6/2019	-\$450,000.00		\$234,579.10
11/6/2019		\$819.15	\$235,398.25
11/6/2019		\$1,761.83	\$237,160.08
11/6/2019		\$2,358.64	\$239,518.72
11/7/2019		\$86.93	\$239,605.65
11/7/2019		\$176.19	\$239,781.84
11/6/2019		\$17,236.03	\$257,017.87
11/6/2019		\$5,995.44	\$263,013.31
11/7/2019	-\$105,584.68		\$157,428.63
11/7/2019		\$13,492.79	\$170,921.42
11/7/2019		\$8,265.45	\$179,186.87
11/7/2019		\$1,125.15	\$180,312.02
11/8/2019		\$15,593.80	\$195,905.82
11/8/2019		\$6,639.98	\$202,545.80
11/8/2019	-\$44.22		\$202,501.58
11/12/2019		\$945.05	\$203,446.63
11/12/2019		\$624.41	\$204,071.04
11/12/2019		\$1,554.14	\$205,625.18
11/12/2019	-\$197.38		\$205,427.80
11/12/2019	-\$1,885.92		\$203,541.88
11/12/2019	-\$5.96		\$203,535.92
11/12/2019	-\$71.06		\$203,464.86
11/12/2019	-\$108.18		\$203,356.68
11/12/2019	-\$20.00		\$203,336.68
11/12/2019	-\$7,312.06		\$196,024.62
11/12/2019		\$52,678.66	\$248,703.28
11/12/2019		\$7,885.18	\$256,588.46
11/13/2019		\$17,431.24	\$274,019.70
11/13/2019		\$6,065.94	\$280,085.64
11/14/2019	-\$35,368.47		\$244,717.17
11/14/2019		\$17,284.69	\$262,001.86
11/14/2019		\$4,084.82	\$266,086.68
11/14/2019		\$2,094.14	\$268,180.82
11/15/2019		\$22,265.16	\$290,445.98
11/15/2019		\$5,327.68	\$295,773.66

TRI-COUNTIES BANK

11/15/2019		\$18.30	\$295,791.96
11/15/2019		\$167.49	\$295,959.45
11/15/2019		\$125.93	\$296,085.38
11/15/2019		\$127.85	\$296,213.23
11/18/2019	-\$1,193.90		\$295,019.33
11/18/2019		\$70,323.01	\$365,342.34
11/18/2019		\$4,593.89	\$369,936.23
11/19/2019	-\$120,639.79		\$249,296.44
11/19/2019	-\$3,393.88		\$245,902.56
11/19/2019	-\$38,073.14		\$207,829.42
11/19/2019	-\$5,725.07		\$202,104.35
11/19/2019	-\$1,580.10		\$200,524.25
11/19/2019	-\$32,266.25		\$168,258.00
11/19/2019	-\$81,070.00		\$87,188.00
11/19/2019	-\$1,184.45		\$86,003.54
11/19/2019	-\$350.96		\$85,652.58
11/19/2019	-\$548.35		\$85,104.23
11/19/2019	-\$10,600.82		\$74,503.41
11/19/2019		\$9,434.49	\$83,937.90
11/19/2019		\$5,111.82	\$89,049.72
11/20/2019		\$11,310.87	\$100,360.59
11/20/2019		\$4,431.25	\$104,791.84
11/21/2019		\$891.40	\$105,683.24
11/21/2019		\$665.14	\$106,348.38
11/21/2019		\$1,979.57	\$108,327.95
11/21/2019		\$1,048.54	\$109,376.49
11/21/2019		\$406.12	\$109,782.61
11/21/2019		\$49.07	\$109,831.68
11/21/2019		\$748.11	\$110,579.79
11/21/2019		\$406.20	\$110,985.99
11/21/2019		\$968.72	\$111,954.71
11/21/2019		\$393,222.26	\$505,176.97
11/21/2019		\$5,618.72	\$510,795.69
11/21/2019	-\$74,718.46		\$436,077.23
11/22/2019		\$29,612.13	\$465,689.36
11/22/2019		\$176.19	\$465,865.55
11/22/2019		\$86.93	\$465,952.48
11/22/2019		\$498.98	\$466,451.46
11/22/2019	-\$186.69		\$466,264.77
11/22/2019	-\$95.33		\$466,169.44
11/22/2019	-\$194.39		\$465,975.05
11/22/2019	-\$2,729.33		\$463,245.72
11/22/2019		\$10,729.26	\$473,974.98
11/22/2019		\$3,562.97	\$477,537.95
11/25/2019	-\$20,137.70		\$457,400.25
11/25/2019	-\$6,209.28		\$451,190.97
11/25/2019	-\$4,930.58		\$446,260.39
11/25/2019		\$47,972.86	\$494,233.25
11/25/2019		\$6,517.15	\$500,750.40
11/25/2019	-\$105.00		\$500,645.40
11/25/2019	-\$383.40		\$500,262.00
11/25/2019	-\$48,717.27		\$451,544.73
11/25/2019	-\$1,736.58		\$449,808.15
11/25/2019		\$31.16	\$449,839.31
11/25/2019		\$53,940.73	\$503,780.04

TRI-COUNTIES BANK

11/25/2019		\$1,751.02	\$505,531.06
11/25/2019		\$897.20	\$506,428.26
11/26/2019	-\$80.55		\$506,347.71
11/26/2019		\$23,917.59	\$530,265.30
11/26/2019		\$4,509.35	\$534,774.65
11/26/2019		\$2,413.05	\$537,187.70
11/27/2019	-\$807.02		\$536,380.68
11/27/2019		\$34,733.56	\$571,114.24
11/27/2019		\$6,012.53	\$577,126.77
11/30/2019		\$2,450.87	\$579,577.64
11/30/2019		\$1,095.96	\$580,673.60
11/30/2019		\$355.14	\$581,028.74
11/30/2019	-\$17.85		\$581,010.89
11/30/2019		\$89.28	\$581,100.17
11/30/2019		\$420.15	\$581,520.32
11/30/2019	-\$15.00		\$581,505.32

**Unaudited
November
Fund Balance
11/30/19**

s:/Debi/fund Balances Report

Fund #	Fund Title	Audited 6/30/19 Fund Balance	YTD Revenue	YTD Expenditures	Unaudited November Fund Balance 11/30/19
100X	General Fund	3,814,413	984,825	2,973,038	1,826,199
2002	State COPS	80,821	317	30,765	50,373
2005	Road Maintenance & Rehab SB-1	440,359	119,620		559,979
2006	Snow Removal	17,463	54	7,027	10,491
2007	Streets	(101,387)	706,659	1,031,902	(426,630)
2008	DOJ Tobacco Grant	(44,774)	93,280	52,680	(4,174)
2010	Street Mitigation	52,986	1,929		54,914
2011	Police Mitigation	49,927	4,976	27,662	27,241
2012	Fire Mitigation	114,337	2,527		116,864
2013	Park Dedication	157,545	1,597	5,681	153,461
2016	State Comm. Dev. Rev.FD	864,971	(900)	10,424	853,648
2018	Home Revolving Fund	754,638	1,598	3,832	752,403
2030	Traffic Safety	57,198	944		58,142
2035	Traffic Signals Fund	83,033	366		83,399
2037	Skyline Bicycle Lane	9,476	257		9,733
2040	CDBG Riverside Drive Project	292,460	384,159	777,026	(100,407)
3015	City Hall Parking Lot	13,848			13,848
4003	City Hall Debt Service	52,245	57,490	70,408	39,327
4004	2013 CalPERS Refunding Loan	259,230	220,987		480,217
4005	Community Pool Debt Service	1,675	41,955	85,898	(42,268)
711X	Water Funds	4,267,499	3,647,900	3,411,403	4,503,996
720X	Airport	2,051,035	77,076	119,666	2,008,445
7301	Geothermal	565,445	42,274	35,625	572,094
740X	Natural Gas	1,267,259	1,044,286	1,945,297	366,247
7530	Golf Course	2,367,796	118,054	167,281	2,318,568
7620	PW Admin/Engineering	82,543	83,523	108,614	57,452
7630	Risk Management	460,602	313,866	478,556	295,912
8402	LAFCO	37,718	55,861	18,161	75,419
8404	Air Pollution	160,208	297,153	309,366	147,995
8405	Air Pollution - Carl Moyer	121,199	240,434	64,280	297,353
8406	IRWM - Management Group	(19,512)		20,634	(40,146)
8407	CCI Woodsmoke Reduction	3,868	(35)	1,500	2,333
TOTALS		18,336,120	8,543,033	11,756,726	15,122,427

AGENDA ITEM NO. 6C

Reviewed by:  City Administrator

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

Submitted By: Heidi Whitlock, Assistant to the City Administrator

Action Date: January 15, 2020

CITY COUNCIL AGENDA ITEM

SUBJECT: Resolution No. 20-5747 terminating Airport Hangar Land Lease Agreement, Lot #27 with Gary and Judy Davis, and authorizing Mayor to execute an Airport Ground Lease Agreement for Hangar #27 with Amy White and John Simlick

PRESENTED BY: Michael Wilson, City Administrator

SUMMARY: On December 4, 2019, the City Council was presented with the option of purchasing Hangar #27, owned by Gary and Judy Davis. Council declined the purchase of the hangar. Amy White and John Simlick have, as of December 5, 2019, taken possession of the Hangar and is required to execute a new Airport Ground Lease Agreement for Hangar #27.

FISCAL IMPACT: Annual revenue of \$798.00 (\$0.38 sq/ft @ 2,100 sq ft). To increase annually by the CPI.

ACTION

REQUESTED: Motion approving Resolution No. 20-5747 terminating Airport Hangar Land Lease Agreement, Lot #27 with Gary and Judy Davis and authorizing Mayor to execute an Airport Ground Lease Agreement, Lot #27 with Amy White and John Simlick.

ATTACHMENTS: Resolution No. 20-5747
Airport Ground Lease Agreement Hangar Owned by Lessee, Lot #27 executed by Amy White and John Simlick

RESOLUTION NUMBER 20-5747
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
TERMINATING AIRPORT HANGAR LAND LEASE AGREEMENT, LOT #27 WITH
GARY AND JUDY DAVIS AND AUTHORIZING MAYOR TO EXECUTE AN AIRPORT
GROUND LEASE AGREEMENT, LOT #27 WITH AMY WHITE AND JOHN SIMLICK

WHEREAS, Page 2, Paragraph 3 of the Airport Hangar Land Lease Agreement, Lot #27 requires the Lessee to first submit an offer in writing to the City to sell said Leased Premises and improvements to the City for the same amount as any bona fide offer received by Lessee or for the fair market value, as the case may be; and

WHEREAS, in November 6, 2019, Gary and Judy Davis offered to sell their interest in the hangar on Lot #27 to the City for \$38,000; and

WHEREAS, at its December 4, 2019 meeting, the City Council of the City of Susanville rejected purchase of the hangar on Lot #27 owned by Gary and Judy Davis; and

WHEREAS, on December 5, 2019, Gary and Judy Davis sold their interest in the hangar on Lot #27 to Amy White and John Simlick for \$38,000.00; and

WHEREAS, the Airport Hangar Land Lease Agreement, Lot #27 held by Gary and Judy Davis needs to be terminated and a new Airport Ground Lease Agreement, Lot #27 needs to be executed by Amy White and John Simlick as the new owners.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Susanville authorizes the following:

1. That the Airport Hangar Land Lease Agreement, Lot #27 held by Gary and Judy Davis is hereby terminated; and
2. That Amy White and John Simlick are the new owners of the hangar on Lot #27 and has executed an Airport Ground Lease Agreement, Lot #27 as required.

APPROVED: _____
Kevin Stafford, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution was adopted at a regular meeting of the City Council of the City of Susanville, held on the 15th day of January, 2020, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM: _____
Jessica Ryan, City Attorney

**AIRPORT HANGAR GROUND LEASE AGREEMENT
HANGAR OWNED BY LESSEE**

THIS LEASE, made this ____ day of _____ between the CITY OF SUSANVILLE, a municipal corporation, organized and existing under the laws of the State of California, hereinafter referred to as "Lessor", and John Simlick and Amy White address: 12702 Merritt Horning Road, Chico, CA, 95928 County of Butte, State of California, hereinafter referred to as "Lessee", on the following terms and conditions:

1. Lessor does hereby lease to Lessee, for a term of 5 (five (5), ten (10), or twenty (20)) years from the date hereof, unless sooner terminated as set forth herein, a certain parcel of land described a Hangar Lot #27, hereinafter referred to as the "Leased Premises", located at the Susanville Municipal Airport and legally described as follows:

SEE EXHIBIT "A" ATTACHED HERETO

(a) Lessee shall provide a hangar building plan for approval prior to any Lease execution for use as an airplane hangar. Completion of said hangar shall be no more than eighteen (18) months from the date of execution of lease. The rent shall be \$.38 per square foot per year, for the area including the space occupied by the hangar only which rent is payable in 12 equal installments monthly in advance on the first day of each and every month. Said rent shall be increased on an annual basis as set forth below.

(b) Commencing on July 1st following the commencement date of this lease agreement, and continuing each year thereafter ("the Rent Adjustment Date") the rent set forth in Section 1(a) above shall be subject to adjustment as follows: The Consumer Price Index for All Urban Consumers, West Region, for West City Classes B/C, published by the Bureau of Labor Statistics, United States Department of Labor for all items ("index") in effect on January 1, 2005 shall be the Base Index. For each Rent Adjustment Date, the Index in effect immediately before that Rent Adjustment Date ("the Adjustment Index"), shall be used for purposes of calculating the amount of adjustment, if any. If the Adjustment Index has increased over the Base Index, the rent payable for the following year and until the next Rent Adjustment Date shall be increased by the same percentage as the Adjustment Index bears to the Base Index.

(c) In no event shall the monthly rent be decreased below the amount specified under Section 1(a).

(d) If the Consumer Price Index, as now constituted, compiled, and published, shall cease to be compiled and published during the term of this lease, or is calculated on a significantly different basis following the date of this lease, the most comprehensive official Index published that most closely approximates the rate of inflation shall be used for purposes of computing adjustments under this lease. City's determination as to which official Index to then use shall be final and binding on Lessee.

(e) Any rent due for the portion of the month this Lease commences shall be prorated for that month. Lessee is granted the unlimited lawful right of ingress and egress from the Leased Premises. Lessor hereby reserves a utility easement, including but not limited to, the right to construct, install, place and maintain utility lines for all customary utility services under, over, across, and through the Leased Premises at such locations as Lessor shall require.

(f) In the event Lessee chooses to conduct business from hangar, Lessee will also be subject to Exhibit "C" Operator Agreement and "C1" Minimum Standards for Commercial Operator. If Lessee enters into a sublease with sublessee, and sublessee conducts business from hangar, sublessee is subject to Exhibit "C" Operator Agreement and "C1" Minimum Standards for Commercial Operator.

2. Lessee shall use the hangar for the storage of aircraft(s) owned or leased by Lessee and shall be in compliance with current FAA Policies including Policies on Non-aeronautical Use of Airport Hangars. In the event Lessee desires to sublease the hangar, then Lessee must obtain the written permission of Lessor, must provide a copy of a written sublease agreement to Lessor within thirty (30) days of execution and said sublessee will be required to provide insurance as specified herein. In the event of such sublease, the sublessee shall also be in compliance with current FAA Policies including Policies on Non-aeronautical Use of Airport Hangars; Lessee shall pay to Lessor as additional rent an amount equal to twenty percent (20%) of the amount charged by Lessee to Lessee's sublessee, as stated in the sublease agreement, or \$20.00, whichever is greater. If any provisions of this paragraph 2 is violated, Lessee shall forfeit this Lease. Lessor shall be notified in writing requesting Lessor's approval in the event Lessee desires to enter into a sublease.

3. The primary purpose of a hangar shall be for the storage of aircraft and the aircrafts' aeronautical related items. If the hangar is serving its primary purpose, non-aeronautical items can be permitted, at the discretion of the Lessor, if those items do not affect the hangars' primary use. Storage of household items that could be stored in commercial storage facilities is not permissible per FAA guidelines. Residential developments, including living quarters for permanent or long-term use, is incompatible with airport operations and conflicts with grant assurance requirements as well as current zoning laws.

4. Lessee hereby agrees that should Lessee desire to sell or transfer Lessee's interest hereunder and the improvements on said Leased Premises, Lessee shall first submit an offer in writing to Lessor to sell said Leased Premises and improvements to Lessor for the same amount as any bona fide offer received by Lessee in connection therewith, or for the fair market value, as the case may be. Lessee's written offer to Lessor shall be submitted to the City Clerk of the City of Susanville, at least fifteen (15) days prior to a regularly scheduled meeting of the City Council of the City of Susanville, and the City Council shall have thirty (30) days after said meeting within which to accept or reject the offer. In the event that the City Council does not act within that period of time, the offer will be deemed rejected. Should Lessor reject the offer, Lessee may sell the hangar and assign Lessee's rights under this Lease, at the same price as offered to the Lessor, and shall, within fifteen (15) days prior to sale, notify Lessor in writing requesting City approval.

5. This Lease does not confer upon the Lessee the right to infringe on any of the commercial rights granted to any other person by the City of Susanville. This Lease is not a Fixed Base Operator or Commercial Operator Agreement.

6. Upon expiration of this Lease, Lessee shall have the right to remove said airplane hangar from said airport within ninety (90) days. Lessee shall continue to pay the rent then in effect during said ninety-day period. In the event the hangar is not moved off the airport within the ninety (90) days, said hangar shall become the property of the City of Susanville. Any holding over by Lessee past the term of this Lease shall not be deemed a renewal or extension of the term of this Lease.

7. In the event the Master Plan for the Susanville Municipal Airport, or any amendments thereto, requires the Leased Premises for other use or uses, Lessor will furnish to said Lessee at another site on the same airport, an equivalent amount of land for hangar relocation. Any relocation of Lessee's hangar shall be at Lessee's sole cost and expense.

8. Should the Master Plan for the Susanville Municipal Airport, or any amendments thereto, require moving of Lessee's hangar, such relocation shall not be required until the City of Susanville places the Master Plan into effect, and only when the City Council has agreed that the Master Plan is feasible

and should be placed into operation. Any relocation of said hangar, however, shall be made so as not to interfere with any construction or other work occurring under the Master Plan. All cost of hangar relocation shall be the responsibility of Lessee.

9. Any hangar constructed on the Leased Premises shall meet the California Building Standards Code, California Fire Code, National Fire Protection Agency (NFPA) Codes and City Airport Standards as adopted by the City of Susanville and shall have the exterior walls and roof of metal or other fire resistant material to be approved by the Building Official of the City; Lessee shall keep Lessee's hangar in a state of good repair, operable doors and windows and able to be properly secured with damage promptly repaired and in such a condition as to not create a fire hazard or a public nuisance. Lessee's hangar may be inspected by the City of Susanville, designated agent, at all reasonable times, and Lessee shall, within fifteen (15) days of being notified that a condition exists in the hangar which in the opinion of the City is a fire hazard or danger to the public health and safety, remedy such condition; if Lessee fails to do so, Lessor may do so at the expense of the Lessee.

10. Lessee shall keep the Leased Premise free and clear of inflammable or combustible vegetation or other materials.

11. If Lessee has not yet constructed a hangar on the premises, Lessee shall commence construction of a hangar within six (6) months from the date the Lease is executed or from the date of such demolition or removal, and finish construction within twelve (12) months from the date the Lease is executed. Failure to comply with the provisions of this paragraph shall result in the immediate termination of this Lease.

12. Lessee shall pave a concrete or asphalt apron at the airplane entrance door from the hangar building to the existing taxiway/runway.

13. Standards, rules, and regulations of City of Susanville Ordinance 87-697, as shown in Exhibit "D", or any amendments thereto, are incorporated herein by reference and shall also govern Lessee's use of the Leased Premises.

14. Lessee covenants and agrees that in the event facilities are constructed, maintained, or otherwise operated on the said property described in this Lease, for a purpose for which a Federal Department of Transportation program or activity is extended or for another purpose involving the provision of similar services or benefits, Lessee shall maintain and operate such facilities and services in compliance with all other requirements imposed pursuant to Title 49, Code of Federal Regulations, DOT, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-Assisted Programs of the Department of Transportation-Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

15. Lessee further agrees and covenants that (1) no person on the grounds of race, color, gender or national origin shall be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over, or under such premises and the furnishing of services thereon, no person on the grounds of race, color, gender or national origin shall be excluded from participation in, denied the benefits of, or otherwise be subject to discrimination, (3) that the Lessee shall use the premises in compliance with all other requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-Assisted Programs of the Department of Transportation-Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

16. That in the event of breach of the above nondiscrimination covenants, Lessor shall have the right to terminate the Lease and to reenter and repossess said Leased Premises and the facilities thereon, and hold the same as if said Lease had never been made or issued. This paragraph does not become effective until the procedures of 49 CFR Part 21 are followed and completed including expiration of appeal rights.

17. Lessor reserves the right to further develop or improve the landing area of the airport as it sees fit, regardless of the desires or view of the Lessee and without interference or hindrance.

18. Lessor reserves the right, but shall not be obligated to the Lessee, to maintain and keep in repair the landing area of the airport and all publicly-owned facilities of the airport, together with the right to direct and control all activities of the Lessee in this regard.

19. This Lease shall be subordinate to the provisions and requirements of any existing or further agreements between the Lessor and the United States, relative to the development, operation or maintenance of the airport.

20. There is hereby reserved to the Lessor, for the use and benefit of the public, a right of flight for the passage of aircraft in the airspace above the surface of the premises herein leased. This public right of flight shall include the right to cause in said airspace any noise inherent in the operation of any aircraft used for navigation or flight through the said airspace or landing at, taking off from or operation on the Susanville Municipal Airport.

21. The lessee agrees to comply with the notification and review requirements covered in Part 77 of the Federal Aviation Regulations in the event future construction of a building is planned for the (leased, licensed, permitted) premises or in the event of any planned modification or alteration of any present or future building or structure situated on the leased premises. This requires the submission of FAA Form 7460-1, Notice of Construction or Alteration to the FAA.

The lessee by accepting this lease agreement expressly agrees for itself, its successors and assigns that it will not erect nor permit the erection of any structure or building nor permit object of natural growth or other obstruction on the land leased hereunder above a height as determined by the application of the requirements of Title 14 CFR Part 77. In the event the aforesaid covenants are breached, the owner reserves the right to enter upon the land hereunder and to remove the offending structure or object or cut the offending natural growth, all of which shall be at the expense of the lessee.

It is understood and agreed that nothing herein contained shall be construed to grant or authorize the granting of an exclusive right within the meaning of U.S. Code 40103 (e) and 47107(a)(4).

The lessee will furnish services on a reasonable and not unjustly discriminatory basis to all users, and charge reasonable and not unjustly discriminatory prices for each unit or service, provided that the contractor may be allowed to make reasonable and nondiscriminatory discounts, rebates, or other similar types of price reductions to volume purchasers. **(In accordance with Grant Assurance #22.b, this provision must be included in any agreement, contract, lease, license, permit to engage in any aeronautical activity at the airport.)**

The lessee will conform to airport and Federal Aviation Administration safety and security rules and regulations regarding use of the airport operations area including runways, taxiways, aircraft aprons by vehicles, employees, customers, visitors, etc. in order to prevent security breaches and avoid aircraft incursions and vehicle/pedestrian deviations; will complete and pass airfield safe driving instruction

program when offered or required by the airport; and will be subject to penalties as prescribed by the airport for violations of the airport safety and security requirements.

22. Lessee agrees not to make use of the Leased Premises in any manner which might interfere with the landing and taking off of aircraft from the Susanville Municipal Airport, or that would otherwise constitute a hazard.

23. Lessee shall not use, or store, any petroleum products except small quantities for Lessee's personal use. Lessee shall not dispose on the Leased Premises any petroleum products, or any material or substances now or hereafter classified as hazardous or toxic under any federal, state, or local law, ordinance, regulation, rule, or order which is now or at any time during the term of this Lease applicable to the Leased Premises or Lessee's use and occupation thereof. Notwithstanding the foregoing, Lessor acknowledges and agrees that the presence of fuel, oil and grease located within the proper receptacles of any aircraft properly stored on the Leased Premises shall not be considered a violation of this section.

24. Lessee hereby agrees to indemnify and hold harmless Lessor from any and all claims, demands, and causes of action, including costs and attorneys' fees, including any litigation in connection with the defense of any claim, demand, or cause of action arising out of or resulting from any hazardous, toxic, or petroleum substance, material, or waste, unless caused by the intentional or otherwise tortuous act or omissions of the Lessor. Upon receiving notice of any such claim, demand, or cause of action, Lessee shall, at Lessee's sole cost and expense, immediately cure or commence to cure the problem by taking all action prescribed by applicable federal, state, and local laws, regulations, ordinances, and orders. Lessee's obligation to indemnify Lessor set forth in this paragraph shall survive the expiration or earlier termination of this Lease.

25. This Lease and all the provisions hereof shall be subject to whatever right the United States Government now has or in the future may have or acquire, affecting the control, operation, regulation and taking over of said airport or the exclusive or non-exclusive use of the airport by the United States during the time of war or national emergency.

26. Upon the date of this Lease, Lessee shall procure and maintain liability insurance of at least \$150,000.00 for one (1) person, \$250,000.00 per occurrence, and property damage insurance of \$100,000.00; provided, however, Lessor may impose additional coverage requirements in amounts to be determined by resolution of the Susanville City Council, and upon adoption of said resolution, Lessee shall have thirty (30) days from written notice thereof to comply with the additional requirements. A Certificate of Insurance evidencing such coverage and naming Lessor, its officers, agents, and employees as additional insureds, shall be filed with the Susanville City Clerk. Said Certificate of Insurance shall guarantee at least ten (10) days advance notice to Lessor, in writing, of any cancellation or reduction of such insurance.

27. A breach by Lessee of any of the terms of this Agreement constitutes a default. In the event of a default, Lessor may at its option terminate Lessee's right to possession of the Leased Premises at any time by any lawful means, including, but not limited to, rights pursuant to Civil Code Section 1159 et seq., as the same may be amended from time to time. No act of Lessor other than by giving written notice to Lessee shall terminate this Lease. In the event of termination of this Lease by Lessor, Lessee shall immediately surrender possession of the Leased Premises to Lessor. In the event of termination of this Lease, Lessor shall be entitled to recover the following amounts from Lessee:

- (a) The amount of the unpaid rent accrued through the date of termination of this Lease;

(b) The excess of the amount of rent which accrues between the date of termination of this Lease and the date of the award over the amount of the loss of rent that Lessee proves could have reasonably been avoided;

(c) The present value, on the date of the award, of the excess amount of rent which accrues between the date of the award and the expiration of the term of this Lease over the amount of the loss of rent that Lessee proves could reasonably be avoided, with the present value computed by using an interest rate equal to that which comparable properties earn on the date of the award; and

(d) Any other amount, including court costs, reasonable attorneys' fees, and costs of taking possession of and reletting the Leased Premises necessary to compensate Lessor for all detriment proximately caused by Lessee's default.

In addition to the foregoing rights, Lessor shall have all other rights set forth in this Lease, including but not limited to the right to possession and ownership of the hangar if it is not removed ninety (90) days after the date of termination of this Lease.

28. FAA Grant Assurances: Lessee acknowledges and agrees that Lessor has entered into certain Grant Agreements with the FAA, conditions of which require that all parties leasing property from Lessor agree to be bound by certain sponsor's assurances given by Lessor to the United States Government under the Airport and Airway Improvement Act of 1982, as the same may be amended from time to time. Accordingly, Lessee on behalf of itself, its heirs, personal representatives, successors, and assigns, as additional consideration for the lease of the Leased Premises from Lessor, does hereby covenant and agree for the term of this Lease to be bound by the provisions set forth in Exhibit "B" (Sponsors Assurances) attached hereto and incorporated herein by reference.

This Lease shall be subordinate to the provisions and requirements of any existing or future agreement between Lessor and the United States Government or any authorized agency thereof, by which Lessor obtains federally-owned surplus property or federal aid for the development, operation, and/or maintenance of the Susanville Municipal Airport. In the event that the FAA or any other federal agency requires modifications or changes in this Lease as a condition for the granting of funds for the improvement of lands and improvements covered by its laws, rules, or regulations, Lessee agrees to consent to the amendments, modifications, revisions, supplements, or deletions of any of the terms, conditions, or requirements of this Lease, as may be required to obtain such funds except, however, that in no event will Lessee be required, pursuant to this section, to agree to any increase in the rents or fees provided for in this Lease. In the event Lessee refuses or fails to consent to the amendments, modifications, revisions, supplements, or deletions submitted to Lessee by Lessor pursuant to the provisions of this Section within thirty (30) days after receipt of the documents evidencing the changes, then this Lease shall be deemed to be amended and/or modified to comply with said changes as though the documents had been signed by all parties.

29. In the event any action, suit or proceeding is brought to collect the rent, fees, charges, or billings due or to become due hereunder, or any portion thereof, to take possession of the Leased Premises, and/or to enforce compliance with this Lease, the prevailing party shall be entitled to reasonable attorneys' fees and court costs.

30. Lessee shall occupy and use the Leased Premises only for the uses and purposes authorized herein. Lessor's grant of the privileges hereunder are not exclusive and Lessor reserves the right to lease other airport property to other individuals and entities for the same uses and privileges granted hereby, or for other uses and purposes.

31. The property interest herein granted to Lessee may be subject to property taxation of the possessory interest created thereby, and, if created, Lessor, by reason of said possessory interest, may be subject to the payment of property taxes levied on said interest. In the event said taxes are so levied, Lessee shall be responsible for payment thereof. Lessee shall pay promptly all lawful taxes and assessments which may be levied by any federal, state, county, city or other tax levying body of any taxable interest of Lessee hereunder, whether on real or personal property of Lessee.

32. This (lease, license, permit, etc.) shall be subordinate to the provisions and requirements of any existing or future agreement between the airport owner/sponsor and the United States, relative to the development, operation, or maintenance of the airport. Failure of the (lessee, licensee, permittee) or any occupant to comply with the requirements of any existing or future agreement between the lessor and the United States, which failure shall continue after reasonable notice to make appropriate corrections, shall be cause for immediate termination of (lessee's, licensee, permittee's) rights hereunder.

33. The terms hereof shall be binding on the heirs, successors and assigns of the parties hereto. This Lease cannot be transferred or assigned without Lessor's prior written approval.

IN WITNESS WHEREOF, the said Lessor by **Resolution No. _____** of the City Council of the City of Susanville, has caused this Lease to be executed by the Mayor and the Clerk, and the said Lessee has executed this Lease the day and year first above written.

CITY OF SUSANVILLE
LESSOR:

Kevin Stafford, Mayor

Attest:

Gwenna MacDonald, City Clerk

LESSEE:

John Simlick

Amy White

(If a corporation, a corporate resolution authorizing signature must be attached).

Approved as to Form:

Jessica Ryan, City Attorney

EXHIBIT "A"

Legal Description

Hangar located on Lot #27 at the Susanville Municipal Airport as shown on Airport Layout Plan (APN 116-180-04-45).

EXHIBIT "B"

Airport Sponsors Assurances

A. General.

1. These assurances shall be complied with in the performance of grant agreements for airport development, airport planning, and noise compatibility program grants for airport sponsors.
2. These assurances are required to be submitted as part of the project application by sponsors requesting funds under the provisions of Title 49, U.S.C., subtitle VII, as amended. As used herein, the term "public agency sponsor" means a public agency with control of a public-use airport; the term "private sponsor" means a private owner of a public-use airport; and the term "sponsor" includes both public agency sponsors and private sponsors.
3. Upon acceptance of the grant offer by the sponsor, these assurances are incorporated in and become part of the grant agreement.

B. Duration and Applicability.

1. **Airport Development or Noise Compatibility Program Projects Undertaken by a Public Agency Sponsor.** The terms, conditions and assurances of the grant agreement shall remain in full force and effect throughout the useful life of the facilities developed or equipment acquired for an airport development or noise compatibility program project, or throughout the useful life of the project items installed within a facility under a noise compatibility program project, but in any event not to exceed twenty (20) years from the date of acceptance of a grant offer of Federal funds for the project. However, there shall be no limit on the duration of the assurances regarding Exclusive Rights and Airport Revenue so long as the airport is used as an airport. There shall be no limit on the duration of the terms, conditions, and assurances with respect to real property acquired with federal funds. Furthermore, the duration of the Civil Rights assurance shall be specified in the assurances.
2. **Airport Development or Noise Compability Program Projects Undertaken by a Private Sponsor.** The preceding paragraph 1 also applies to a private sponsor except that the useful life of project items installed within a facility or the useful life of the facilities developed or equipment acquired under an airport development or noise compatibility program project shall be no less than ten (10) years from the date of acceptance of Federal aid for the project.
3. **Airport Planning Undertaken by a Sponsor.** Unless otherwise specified in the grant agreement, only Assurances 1, 2, 3, 5, 6, 13, 18, 30, 32, 33, and 34 in Section C apply to planning projects. The terms, conditions and assurances of the grant agreement shall remain in full force and effect during the life of the project.

C. Sponsor Certification. The sponsor hereby assures and certifies, with respect to this grant that:

1. **General Federal Requirements.** It will comply with all applicable Federal laws, regulations, executive orders, policies, guidelines and requirements as they relate to the

application, acceptance and use of Federal funds for this project including but not limited to the following:

Federal Legislation

- a. Title 49, U.S.C., subtitle VII, as amended.
- b. Davis-Bacon Act - 40 U.S.C. 276(a), et seq.¹
- c. Federal Fair Labor Standards Act - 29 U.S.C. 201, et seq.
- d. Hatch Act - 5 U.S.C. 1501, et seq.²
- e. Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 Title 42 U.S.C. 4601, et seq.¹²
- f. National Historic Preservation Act of 1966-Section 106-16 U.S.C. 470(f).¹
- g. Archeological and Historic Preservation Act of 1974 - 16 U.S.C. 469 through 469c.¹
- h. Native Americans Grave Repatriation Act - 25 U.S.C. Section 3001, et seq.
- i. Clean Air Act, P.L. 90-148, as amended.
- j. Coastal Zone Management Act, P.L. 93-205, as amended.
- k. Flood Disaster Protection Act of 1973 - Section 102(a) - 42 U.S.C. 4012a.¹
- l. Title 49, U.S.C., Section 303, (formerly known as Section 4(f)).
- m. Rehabilitation Act of 1973 - 29 U.S.C. 794.
- n. Civil Rights Act of 1964 - Title VI - 42 U.S.C. 2000d through d-4.
- o. Age Discrimination Act of 1975 - 42 U.S.C. 6101, et seq.
- p. American Indian Religious Freedom Act, P.L. 95-341, as amended.
- q. Architectural Barriers Act of 1968 - 42 U.S.C. 4151, et seq.¹
- r. Power plant and Industrial Fuel Use Act of 1978 - Section 403 - 2 U.S.C. 8373.¹
- s. Contract Work Hours and Safety Standards Act - 40 U.S.C. 327, et seq.¹
- t. Copeland Anti kickback Act - 18 U.S.C. 874.¹
- u. National Environmental Policy Act of 1969 - 42 U.S.C. 4321, et seq.¹
- v. Wild and Scenic Rivers Act, P.L. 90-542, as amended.
- w. Single Audit Act of 1984 - 31 U.S.C. 7501, et seq.²
- x. Drug-Free Workplace Act of 1988 - 41 U.S.C. 702 through 706.

Executive Orders

- Executive Order 11246 - Equal Employment Opportunity¹
- Executive Order 11990 - Protection of Wetlands
- Executive Order 11998 - Flood Plain Management
- Executive Order 12372 - Intergovernmental Review of Federal Programs
- Executive Order 12699 - Seismic Safety of Federal And Federally Assisted New Building Construction¹
- Executive Order 12898 - Environmental Justice

Federal Regulations

- a. 14 CFR Part 13 - Investigative and Enforcement Procedures.
- b. 14 CFR Part 16 - Rules of Practice For Federally Assisted Airport Enforcement Proceedings.
- c. 14 CFR Part 150 - Airport noise compatibility planning.
- d. 29 CFR Part 1 - Procedures for predetermination of wage rates.¹

- e. 29 CFR Part 3 - Contractors and subcontractors on public building or public work financed in whole or part by loans or grants from the United States.¹
- f. 29 CFR Part 5 - Labor standards provisions applicable to contracts covering federally financed and assisted construction (also labor standards provisions applicable to non-construction contracts subject to the Contract Work Hours and Safety Standards Act).¹
- g. 41 CFR Part 60 - Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (Federal and federally assisted contracting requirements).¹
- h. 49 CFR Part 18 - Uniform administrative requirements for grants and cooperative agreements to state and local governments.³
- i. 49 CFR Part 20 - New restrictions on lobbying.
- j. 49 CFR Part 21 - Nondiscrimination in federally-assisted programs of the Department of Transportation - effectuation of Title VI of the Civil Rights Act of 1964.
- k. 49 CFR Part 23 - Participation by Disadvantaged Business Enterprise in Airport Concessions.
- l. 49 CFR Part 24 - Uniform relocation assistance and real property acquisition for Federal and federally assisted programs.^{1 2}
- m. 49 CFR Part 26 - Participation by Disadvantaged Business Enterprises in Department of Transportation Programs.
- n. 49 CFR Part 27 - Nondiscrimination on the basis of handicap in programs and activities receiving or benefitting from Federal financial assistance.¹
- o. 49 CFR Part 29 - Government wide debarment and suspension (non-procurement) and government wide requirements for drug-free workplace (grants).
- p. 49 CFR Part 30 - Denial of public works contracts to suppliers of goods and services of countries that deny procurement market access to U.S. contractors.
- q. 49 CFR Part 41 - Seismic safety of Federal and federally assisted or regulated new building construction.¹

Office of Management and Budget Circulars

- a. A-87 - Cost Principles Applicable to Grants and Contracts with State and Local Governments.
- b. A-133 - Audits of States, Local Governments, and Non-profit Organizations.

¹ These laws do not apply to airport planning sponsors.

² These laws do not apply to private sponsors.

³ 49 CFR Part 18 and OMB Circular A-87 contain requirements for State and Local Governments receiving Federal assistance. Any requirement levied upon State and Local Governments by this regulation and circular shall also be applicable to private sponsors receiving Federal assistance under Title 49, United States Code.

Specific assurances required to be included in grant agreements by any of the above laws, regulations or circulars are incorporated by reference in the grant agreement.

2. Responsibility and Authority of the Sponsor.

- a. **Public Agency Sponsor:** It has legal authority to apply for the grant, and to finance and carry out the proposed project; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.
 - b. **Private Sponsor:** It has legal authority to apply for the grant and to finance and carry out the proposed project and comply with all terms, conditions, and assurances of this grant agreement. It shall designate an official representative, and shall in writing direct and authorize that person to file this application, including all understandings and assurances contained therein; to act in connection with the application; and to provide such additional information as may be required.
3. **Sponsor Fund Availability.** It has sufficient funds available for that portion of the project costs which are not to be paid by the United States. It has sufficient funds available to assure operation and maintenance of items funded under the grant agreement which it will own or control.
4. **Good Title.**
 - a. It, a public agency or the Federal government, holds good title, satisfactory to the Secretary, to the landing area of the airport or site thereof, or will give assurance satisfactory to the Secretary that good title will be acquired.
 - b. For noise compatibility program projects to be carried out on the property of the sponsor, it holds good title satisfactory to the Secretary to that portion of the property upon which Federal funds will be expended or will give assurance to the Secretary that good title will be obtained.
5. **Preserving Rights and Powers.**
 - a. It will not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms, conditions, and assurances in the grant agreement without the written approval of the Secretary, and will act promptly to acquire, extinguish or modify any outstanding rights or claims of right of others which would interfere with such performance by the sponsor. This shall be done in a manner acceptable to the Secretary.
 - b. It will not sell, lease, encumber, or otherwise transfer or dispose of any part of its title or other interests in the property shown on Exhibit A to this application or, for a noise program implementation project, that portion of the property upon which Federal funds have been expended, for the duration of the terms, conditions, and assurances in the grant agreement without approval by the Secretary. If the transferee is found by the Secretary to be eligible under Title 49, United States Code, to assume the obligations of the grant agreement and to have the power, authority, and financial resources to carry out all such obligations, the

sponsor shall insert in the contract or document transferring or disposing of the sponsor's interest, and make binding upon the transferee, all of the terms, conditions and assurances contained in this grant agreement.

- c. For all noise compatibility program projects which are to be carried out by another unit of local government or are on property owned by a unit of local government other than the sponsor, it will enter into an agreement with that government. Except as otherwise specified by the Secretary, that agreement shall obligate that government to the same terms, conditions, and assurances that would be applicable to it if it applied directly to the FAA for a grant to undertake the noise program implementation project. That agreement and changes thereto must be satisfactory to the Secretary. It will take steps to enforce this agreement against the local government if there is substantial non-compliance with the terms of the agreement.
 - d. For noise program implementation projects to be carried out on privately owned property, it will enter into an agreement with the owner of that property which includes provisions specified by the Secretary. It will take steps to enforce this agreement against the property owner whenever there is substantial non-compliance with the terms of the agreement.
 - e. If the sponsor is a private sponsor, it will take steps satisfactory to the Secretary to ensure that the airport will continue to function as a public-use airport in accordance with these assurances for the duration of these assurances.
 - f. If an arrangement is made for management and operation of the airport by any agency or person other than the sponsor or an employee of the sponsor, the sponsor will reserve sufficient rights and authority to insure that the airport will be operated and maintained in accordance with Title 49, United States Code, the regulations and the terms, conditions and assurances in the grant agreement and shall insure that such arrangement also requires compliance therewith.
6. **Consistency with Local Plans.** The project is reasonably consistent with plans (existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.
7. **Consideration of Local Interest.** It has given fair consideration to the interest of communities in or near which the project may be located.
8. **Consultation with Users.** In making a decision to undertake any airport development project under Title 49, United States Code, it has undertaken reasonable consultations with affected parties using the airport at which project is proposed.
9. **Public Hearings.** In projects involving the location of an airport, an airport runway, or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has

been carried out by the community. It shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.

10. **Air and Water Quality Standards.** In projects involving airport location, a major runway extension, or runway location it will provide for the Governor of the state in which the project is located to certify in writing to the Secretary that the project will be located, designed, constructed, and operated so as to comply with applicable air and water quality standards. In any case where such standards have not been approved and where applicable air and water quality standards have been promulgated by the Administrator of the Environmental Protection Agency, certification shall be obtained from such Administrator. Notice of certification or refusal to certify shall be provided within sixty (60) days after the project application has been received by the Secretary.
11. **Pavement Preventive Maintenance.** With respect to a project approved after January 1, 1995, for the replacement or reconstruction of pavement at the airport, it assures or certifies that it has implemented an effective airport pavement maintenance-management program and it assures that it will use such program for the useful life of any pavement constructed, reconstructed or repaired with Federal financial assistance at the airport. It will provide such reports on pavement condition and pavement management programs as the Secretary determines may be useful.
12. **Terminal Development Prerequisites.** For projects which include terminal development at a public use airport, as defined in Title 49, it has, on the date of submittal of the project grant application, all the safety equipment required for certification of such airport under Section 44706 of Title 49, United States Code, and all the security equipment required by rule or regulation, and has provided for access to the passenger enplaning and deplaning area of such airport to passengers enplaning or deplaning from aircraft other than air carrier aircraft.
13. **Accounting System, Audit, and Record Keeping Requirements.**
 - a. It shall keep all project accounts and records which fully disclose the amount and disposition by the recipient of the proceeds of the grant, the total cost of the project in connection with which the grant is given or used, and the amount and nature of that portion of the cost of the project supplied by other sources, and such other financial records pertinent to the project. The accounts and records shall be kept in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984.
 - b. It shall make available to the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, for the purpose of audit and examination, any books, documents, papers, and records of the recipient that are pertinent to the grant. The Secretary may require that an appropriate audit be conducted by a recipient. In any case in which an independent audit is made of the accounts of a sponsor relating to the disposition of the proceeds of a grant or relating to the project in connection with which the grant was given or used, it shall file a certified copy of such audit with the Comptroller General of the United

States not later than six (6) months following the close of the fiscal year for which the audit was made.

14. **Minimum Wage Rates.** It shall include, in all contracts in excess of \$2,000 for work on any projects funded under the grant agreement which involve labor, provisions establishing minimum rates of wages, to be predetermined by the Secretary of Labor, in accordance with the Davis-Bacon Act, as amended (40 U.S.C. 276a - 276a-5), which contractors shall pay to skilled and unskilled labor, and such minimum rates shall be stated in the invitation for bids and shall be included in proposals or bids for the work.
15. **Veteran's Preference.** It shall include, in all contracts for work on any projects funded under the grant agreement which involve labor, such provisions as are necessary to insure that, in the employment of labor (except in executive, administrative, and supervisory positions), preference shall be given to Veterans of the Vietnam era and disabled veterans as defined in Section 47112 of Title 49, United States Code. However, this preference shall apply only where the individuals are available and qualified to perform the work to which the employment relates.
16. **Conformity to Plans and Specifications.** It will execute the project subject to plans, specifications, and schedules approved by the Secretary. Such plans, specifications, and schedules shall be submitted to the Secretary prior to commencement of site preparation, construction, or other performance under this grant agreement, and upon approval by the Secretary, shall be incorporated into this grant agreement. Any modifications to the approved plans, specifications, and schedules shall also be subject to approval by the Secretary and incorporated into the grant agreement.
17. **Construction Inspection and Approval.** It will provide and maintain competent technical supervision at the construction site throughout the project to assure that the work conforms to the plans, specifications, and schedules approved by the Secretary for the project. It shall subject the construction work on any project contained in an approved project application to inspection and approval by the Secretary and such work shall be in accordance with regulations and procedures prescribed by the Secretary. Such regulations and procedures shall require such cost and progress reporting by the sponsor or sponsors of such project as the Secretary shall deem necessary.
18. **Planning Projects.** In carrying out planning projects:
 - a. It will execute the project in accordance with the approved program narrative contained in the project application or with the modifications similarly approved.
 - b. It will furnish the Secretary with such periodic reports as required pertaining to the planning project and planning work activities.
 - c. It will include in all published material prepared in connection with the planning project a notice that the material was prepared under a grant provided by the United States.
 - d. It will make such material available for examination by the public, and agrees that no material prepared with funds under this project shall be subject to copyright in the United States or any other country.

- e. It will give the Secretary unrestricted authority to publish, disclose, distribute, and otherwise use any of the material prepared in connection with this grant.
- f. It will grant the Secretary the right to disapprove the sponsor's employment of specific consultants and their subcontractors to do all or any part of this project as well as the right to disapprove the proposed scope and cost of professional services.
- g. It will grant the Secretary the right to disapprove the use of the sponsor's employees to do all or any part of the project.
- h. It understands and agrees that the Secretary's approval of this project grant or the Secretary's approval of any planning material developed as part of this grant does not constitute or imply any assurance or commitment on the part of the Secretary to approve any pending or future application for a Federal airport grant.

19. Operation and Maintenance.

- a. The airport and all facilities which are necessary to serve the aeronautical users of the airport, other than facilities owned or controlled by the United States, shall be operated at all times in a safe and serviceable condition and in accordance with the minimum standards as may be required or prescribed by applicable Federal, state and local agencies for maintenance and operation. It will not cause or permit any activity or action thereon which would interfere with its use for airport purposes. It will suitably operate and maintain the airport and all facilities thereon or connected therewith, with due regard to climatic and flood conditions. Any proposal to temporarily close the airport for non-aeronautical purposes must first be approved by the Secretary.

In furtherance of this assurance, the sponsor will have in effect arrangements for:

- (1) Operating the airport's aeronautical facilities whenever required; and
- (2) Promptly marking and lighting hazards resulting from airport conditions, including temporary conditions; and
- (3) Promptly notifying airmen of any condition affecting aeronautical use of this airport.

Nothing contained herein shall be construed to require that the airport be operated for aeronautical use during temporary periods when snow, flood or other climatic conditions interfere with such operation and maintenance. Further, nothing herein shall be construed as requiring the maintenance, repair, restoration, or replacement of any structure or facility which is substantially damaged or destroyed due to an act of God or other condition or circumstance beyond the control of the sponsor.

- b. It will suitably operate and maintain noise program implementation items that it owns or controls upon which Federal funds have been expended.

20. **Hazard Removal and Mitigation.** It will take appropriate action to assure that such terminal airspace as is required to protect instrument and visual operations to the airport (including established minimum flight altitudes) will be adequately cleared and protected by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards.

21. **Compatible Land Use.** It will take appropriate action, to the extent reasonable, including the adoption of zoning laws, to restrict the use of land adjacent to or in the immediate vicinity of the airport to activities and purposes compatible with normal airport operations, including landing and takeoff of aircraft. In addition, if the project is for noise compatibility program implementation, it will not cause or permit any change in land use, within its jurisdiction, that will reduce the compatibility, with respect to the airport, of the noise compatibility program measures upon which Federal funds have been expended.

22. **Economic Nondiscrimination.**

- a. It will make the airport available as an airport for public use on reasonable terms and without unjust discrimination to all types, kinds and classes of aeronautical activities, including commercial aeronautical activities offering services to the public at the airport.

- b. In any agreement, contract, lease or other arrangement under which a right or privilege at the airport is granted to any person, firm, or corporation to conduct or engage in any aeronautical activity for furnishing services to the public at the airport, the sponsor will insert and enforce provisions requiring the contractor to:

- (1) furnish said services on a reasonable, and not unjustly discriminatory, basis to all users thereof, and

- (2) charge reasonable, and not unjustly discriminatory, prices for each unit or service, provided that the contractor may be allowed to make reasonable and nondiscriminatory discounts, rebates, or other similar types of price reductions to volume purchasers.

- c. Each fixed-based operator at the airport shall be subject to the same rates, fees, rentals, and other charges as are uniformly applicable to all other fixed-based operators making the same or similar uses of such airport and utilizing the same or similar facilities.

- d. Each air carrier using such airport shall have the right to service itself or to use any fixed-based operator that is authorized or permitted by the airport to serve any air carrier at such airport.

- e. Each air carrier using such airport (whether as a tenant, non-tenant, or subtenant of another air carrier tenant) shall be subject to such nondiscriminatory and substantially comparable rules, regulations,

conditions, rates, fees, rentals, and other charges with respect to facilities directly and substantially related to providing air transportation as are applicable to all such air carriers which make similar use of such airport and utilize similar facilities, subject to reasonable classifications such as tenants or non-tenants and signatory carriers and non-signatory carriers. Classification or status as tenant or signatory shall not be unreasonably withheld by any airport provided an air carrier assumes obligations substantially similar to those already imposed on air carriers in such classifications or status.

- f. It will not exercise or grant any right or privilege which operates to prevent any person, firm, or corporation operating aircraft on the airport from performing any services on its own aircraft with its own employees (including, but not limited to maintenance, repair, and fueling) that it may choose to perform.
- g. In the event the sponsor itself exercises any of the rights and privileges referred to in this assurance, the services involved will be provided on the same conditions as would apply to the furnishing of such services by commercial aeronautical service providers authorized by the sponsor under these provisions.
- h. The sponsor may establish such reasonable, and not unjustly discriminatory, conditions to be met by all users of the airport as may be necessary for the safe and efficient operation of the airport.
- i. The sponsor may prohibit or limit any given type, kind, or class of aeronautical use of the airport if such action is necessary for the safe operation of the airport or necessary to serve the civil aviation needs of the public.

23. Exclusive Rights. It will permit no exclusive right for the use of the airport by any person providing, or intending to provide, aeronautical services to the public. For purposes of this paragraph, the providing of services at an airport by a single fixed-based operator shall not be construed as an exclusive right if both of the following apply:

- a. It would be unreasonably costly, burdensome, or impractical for more than one fixed-based operator to provide such services; and
- b. If allowing more than one fixed-based operator to provide such services would require the reduction of space leased pursuant to an existing agreement between such single fixed-based operator and such airport.

It further agrees that it will not, either directly or indirectly, grant or permit any person, firm or corporation the exclusive right at the airport to conduct any aeronautical activities, including, but not limited to charter flights, pilot training, aircraft rental and sightseeing, aerial photography, crop dusting, aerial advertising and surveying, air carrier operations, aircraft sales and services, sale of aviation petroleum products whether or not conducted in conjunction with other aeronautical activity, repair and maintenance of aircraft, sale of aircraft parts, and any other activities which because of their direct relationship to the operation of aircraft can be regarded as an aeronautical activity, and

that it will terminate any exclusive right to conduct an aeronautical activity now existing at such an airport before the grant of any assistance under Title 49, United States Code.

24. **Fee and Rental Structure.** It will maintain a fee and rental structure for the facilities and services at the airport which will make the airport as self-sustaining as possible under the circumstances existing at the particular airport, taking into account such factors as the volume of traffic and economy of collection. No part of the Federal share of an airport development, airport planning or noise compatibility project for which a grant is made under Title 49, United States Code, the Airport and Airway Development Act of 1982, the Federal Airport Act or the Airport and Airway Development Act of 1970 shall be included in the rate base in establishing fees, rates, and charges for users of that airport.
25. **Airport Revenues.**
- a. All revenues generated by the airport and any local taxes on aviation fuel established after December 30, 1987, will be expended by it for the capital or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport and which are directly and substantially related to the actual air transportation of passengers or property; or for noise mitigation purposes on or off the airport. Provided, however, that if covenants or assurances in debt obligations issued before September 3, 1982, by the owner or operator of the airport, or provisions enacted before September 3, 1982 in governing statutes controlling the owner or operator's financing, provide for the use of the revenues from any of the airport owner or operator's facilities, including the airport, to support not only the airport but also the airport owner or operator's general debt obligations or other facilities, then this limitation on the use of all revenues generated by the airport (and, in the case of a public airport, local taxes on aviation fuel) shall not apply.
 - b. As part of the annual audit required under the Single Audit Act of 1984, the sponsor will direct that the audit will review, and the resulting audit report will provide an opinion concerning, the use of airport revenue and taxes in paragraph (a), and indicating whether funds paid or transferred to the owner or operator are paid or transferred in a manner consistent with Title 49, United States Code and any other applicable provision of law, including any regulation promulgated by the Secretary or Administrator.
 - c. Any civil penalties or other sanctions will be imposed for violation of this assurance in accordance with the provisions of Section 47107 of Title 49, United States Code.
26. **Reports and Inspections.** It will:
- a. submit to the Secretary such annual or special financial and operations reports as the Secretary may reasonably request and make such reports available to the public; make available to the public at reasonable times and places a report of the airport budget in a format prescribed by the Secretary;

- b. for airport development projects, make the airport and all airport records and documents affecting the airport, including deeds, leases, operations and use agreements, regulations and other instruments, available for inspection by any duly authorized agent of the Secretary upon reasonable request;
- c. for noise compatibility program projects, make records and documents relating to the project and continued compliance with the terms, conditions, and assurances of the grant agreement including deeds, leases, agreements, regulations, and other instruments, available for inspection by an duly authorized agent of the Secretary upon reasonable request; and
- d. in a format and time prescribed by the Secretary, provide to the Secretary and make available to the public following each of its fiscal years, an annual report listing in detail:
 - (i) all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made; and
 - (ii) all services and property provided by the airport to other units of government and the amount of compensation received for provision of each such service and property.

27. Use by Government Aircraft. It will make available all of the facilities of the airport developed with Federal financial assistance and all those useable for landing and takeoff of aircraft to the United States for use by government aircraft in common with other aircraft at all times without charge, except, if the use by government aircraft is substantial, charge may be made for a reasonable share, proportional to such use, for the cost of operating and maintaining the facilities used. Unless otherwise determined by the Secretary, or otherwise agreed to by the sponsor and the using agency, substantial use of an airport by government aircraft will be considered to exist when operations of such aircraft are in excess of those which, in the opinion of the Secretary, would unduly interfere with use of the landing areas by other authorized aircraft, or during any calendar month that:

- a. Five (5) or more Governmental aircraft are regularly based at the airport or on land adjacent thereto; or
- b. The total number of movements (counting each landing as a movement) of Government aircraft is 300 or more, or the gross accumulative weight of Government aircraft using the airport (the total movements of Government aircraft multiplied by gross weights of such aircraft) is in excess of five million pounds.

28. Land for Federal Facilities. It will furnish without cost to the Federal Government for use in connection with any air traffic control or air navigation activities, or weather-reporting and communication activities related to air traffic control, any areas of land or water, or estate therein, or rights in buildings of the sponsor as the Secretary considers necessary or desirable for construction, operation, and maintenance at Federal expense of

space or facilities for such purposes. Such areas or any portion thereof will be made available as provided herein within four months after receipt of a written request from the Secretary.

29. Airport Layout Plan.

- a. It will keep up to date at all times an airport layout plan of the airport showing (1) boundaries of the airport and all proposed additions thereto, together with the boundaries of all offsite areas owned or controlled by the sponsor for airport purposes and proposed additions thereto; (2) the location and nature of all existing and proposed airport facilities and structures (such as runways, taxiways, aprons, terminal buildings, hangars and roads), including all proposed extensions and reductions of existing airport facilities; and (3) the location of all existing and proposed non-aviation areas and of all existing improvements thereon. Such airport layout plan and each amendment, revision, or modification thereof, shall be subject to the approval of the Secretary which approval shall be evidenced by the signature of a duly authorized representative of the Secretary on the face of the airport layout plan. The Sponsor will not make or permit any changes or alteration in the airport or in any of its facilities which are not in conformity with the airport layout plan as approved by the Secretary and which might, in the opinion of the Secretary, adversely affect the safety, utility, or efficiency of the airport.
- b. If a change or alteration in the airport or its facilities is made which the Secretary determines adversely affects the safety, utility, or efficiency of any federally owned, leased, or funded property on or off the airport and which is not in conformity with the airport layout plan as approved by the Secretary, the owner or operator will, if requested by the Secretary (1) eliminate such adverse effect in a manner approved by the Secretary; or (2) bear all costs of relocating such property (or replacement thereof) to a site acceptable to the Secretary and all costs of restoring such property (or replacement thereof) to the level of safety, utility, efficiency, and cost of operation existing before the unapproved change in the airport or its facilities.

- 30. Civil Rights.** It will comply with such rules as are promulgated to assure that no person shall, on the grounds of race, creed, color, national origin, sex, age, or handicap be excluded from participating in any activity conducted with or benefitting from funds received from this grant. This assurance obligates the sponsor for the period during which Federal financial assistance is extended to the program, except where Federal financial assistance is to provide, or is in the form of personal property or real property or interest therein or structures or improvements thereon, in which case the assurance obligates the sponsor or any transferee for the longer of the following periods: (a) the period during which the property is used for a purpose for which Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits or (b) the period during which the sponsor retains ownership or possession of the property.

31. Disposal of Land.

- a. For land purchased under grant for airport noise compatibility purposes, it will dispose of the land, when the land is no longer needed for such

purposes, at fair market value at the earliest practicable time. That portion of the proceeds of such disposition which is proportionate to the United States' share of acquisition of such land will, at the discretion of the Secretary, (1) be paid to the Secretary for deposit in the Trust Fund or (2) be reinvested in an approved noise compatibility project as prescribed by the Secretary, including the purchase of nonresidential buildings or property in the vicinity of residential buildings or property previously purchased by the airport as part of a noise compatibility program.

- b. For land purchased under a grant for airport development purposes (other than noise compatibility), it will, when the land is no longer needed for airport purposes, dispose of such land at fair market value or make available to the Secretary an amount equal to the United States' share of the cost of acquisition of such land will, (1) upon application to the Secretary, be reinvested in another eligible airport improvement project or projects approved by the Secretary at that airport or within the national airport system, or (2) be paid to the Secretary for deposit in the Trust Fund if no eligible project exists.
- c. Land shall be considered to be needed for airport purposes under this assurance if (1) it may be needed for aeronautical purposes (including runway protection zones) or serve as noise buffer land, and (2) the revenue from interim uses of such land contributes to the financial self-sufficiency of the airport. Further, land purchased with a grant received by an airport operator or owner before December 31, 1987, will be considered to be needed for airport purposes if the Secretary or Federal agency making such grant before December 31, 1987, was notified by the operator or owner of the uses of such land, did not object to such use, and the land continues to be used for that purpose, such use having commenced no later than December 15, 1989.
- d. Disposition of such land under (a) (b) or (c) will be subject to the retention or reservation on any interest or right therein necessary to ensure that such land will only be used for purposes which are compatible with noise levels associated with the operation of the airport.

32. **Engineering and Design Services.** It will award each contract, or subcontract for program management, construction management, planning studies, feasibility studies, architectural services, preliminary engineering, design, engineering, surveying, mapping, or related services with respect to the project in the same manner as a contract for architectural and engineering services is negotiated under Title IX of the Federal Property and Administrative Services Act of 1949 or an equivalent qualifications-based requirement prescribed for or by the sponsor of the airport.

33. **Foreign Market Restrictions.** It will not allow funds provided under this grant to be used to fund any project which uses any product or service of a foreign country during the period in which such foreign country is listed by the United States Trade Representative as denying fair and equitable market opportunities for products and suppliers of the United States in procurement and construction.

34. **Policies, Standards, and Specifications.** It will carry out the project in accordance with policies, standards, and specifications approved by the Secretary including but not limited to the advisory circulars listed in the current FAA Advisory Circulars for AIP project, dated _____ and included in this grant, and in accordance with applicable state policies, standards, and specifications approved by the Secretary.
35. **Relocation and Real Property Acquisition.** (1) It will be guided in acquiring real property, to the greatest extent practicable under State law, by the land acquisition policies in Subpart B of 49 CFR Part 24 and will pay or reimburse property owners for necessary expenses as specified in Subpart B. (2) It will provide a relocation assistance program offering the services described in Subpart C and fair and reasonable relocation payments and assistance to displaced persons as required in Subpart D and E of 49 CFR Part 24. (3) It will make available within a reasonable period of time prior to displacement, comparable replacement dwellings to displaced persons in accordance with Subpart E of 49 CFR Part 24.
36. **Access by Intercity Buses.** The airport owner or operator will permit, to the maximum extent practicable, intercity buses or other modes of transportation to have access to the airport, however, it has no obligation to fund special facilities for intercity buses or for other modes of transportation.
37. **Disadvantaged Business Enterprises.** The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The Recipient shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure non-discrimination in the award and administration of DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR Part 26, and as approved by DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801).
38. **Hangar Construction.** If the airport owner or operator and a person who owns an aircraft agree that a hangar is to be constructed at the airport for the aircraft at the aircraft owner's expense, the airport owner or operator will grant to the aircraft owner for the hangar a long term lease that is subject to such terms and conditions on the hangar as the airport owner or operator may impose.
39. **Competitive Access.**
- a. If the airport owner or operator of a medium or large hub airport (as defined in Section 47102 of Title 49, U.S.C.) has been unable to accommodate one or more requests by an air carrier for access to gates or other facilities at that airport in order to allow the air carrier to provide service to the airport or to expand service at the airport, the airport owner or operator shall transmit a report to the Secretary that;
- (1) Describes the requests;

- (2) Provides an explanation as to why the requests could not be accommodated; and
 - (3) Provides a time frame within which, if any, the airport will be able to accommodate the requests.
- b. Such report shall be due on either February 1, or August 1 of each year if the airport has been unable to accommodate the request(s) in the six month period prior to the applicable due date.

EXHIBIT "C"

COMMERCIAL OPERATOR'S LICENSE AGREEMENT

THIS AGREEMENT, made this _____ day of _____, 20__, by and between the CITY OF SUSANVILLE, a municipal corporation and political subdivision of the State of California, hereinafter referred to as "Owner", and _____, address: hereinafter referred to as "Commercial Operator";

1. Commercial Operator, by this Agreement, is hereby authorized to perform the following activities at the airport:

LIST AUTHORIZED ACTIVITIES

2. The term of this Agreement is for a period of _____ years (minimum of 3), from _____, 20__ to _____, 20__ and including _____.
3. This Agreement includes the provisions of those certain "Minimum Standards for Commercial Operators" adopted by the City of Susanville by Resolution, for general aviation at said Airport, a copy of which is attached hereto as Exhibit "C1", and any amendments, deletions, or additions thereto. These minimum standards and requirements for fixed base operations shall be required of and shall apply equally to all such commercial operators at said Airport. Owner specifically covenants and agrees that all such services defined in the above referenced minimum standards shall be confined to commercial operators meeting said standards. Said minimum standards stipulate the nature and amount of aeronautical activities and services required of all commercial operators at said airport, insurance requirements, financial investment required, and the specific licenses required.
4. Commercial Operator agrees to operate all activities authorized by this Agreement for the use and benefit of the public and to make available to the public on fair and reasonable terms all services on a fair, equal and not unjustly discriminatory basis to all users thereof and to charge fair, reasonable and not unjustly discriminatory prices for each unit of service, provided, Commercial Operator may be allowed to make reasonable and nondiscriminatory discounts, rebates, or other similar types of price reductions to volume purchasers. Commercial Operator agrees that rates and charges for such activities and services shall be fixed by Commercial Operator subject to the City Council's concurrence and approval. In the event of disputes as to reasonableness, it is expressly understood by Commercial Operator that final determination will be reserved to the City of Susanville. All services offered by Commercial Operator will be performed with promptness and courtesy. It is expressly understood that nothing herein shall be construed to grant or authorized the granting of exclusive rights within the meaning of Section 308 (a) of the Federal Aviation Act of 1958, as amended. Commercial Operator shall be responsible for the actions of all its employees and shall render Owner safe and harmless from responsibility for any actions of negligence of Commercial Operator's employees engaged in these aeronautical activities and service. Commercial Operator will obtain at its own expense public liability insurance with limits of \$1,000,000.00 as to personal injury or death, and \$1,000,000.00 as to property damages to protect Owner from actions resulting from the Commercial Operator's activities at the Airport. Commercial Operator further agrees to keep the area where Commercial Operator performs the activities in a neat and orderly manner, free of offensive or dangerous materials or conditions.

5. Commercial Operator agrees to pay to Owner for the privilege of doing business at the Airport the following sums and amounts:
 - A. Commercial Operator shall pay to City the sum of \$8,463.56 per year in advance, which sum is due on July 1st, and on the first day of July in each subsequent year.
 - B. The base rate will be increased by 5 percent annually throughout the term.
6. This Agreement is not assignable.
7. It is expressly agreed by Commercial Operator and Owner that all rights, privileges and liabilities imposed on both parties by this Agreement are subject and subordinate to any conditions, restrictions, limitations, rules or regulations of any agreement or any contract pertaining to said Airport between the United States Government or any Department or Agency thereof having jurisdiction over said Airport and the Owner, and to rules and regulations of the State of California.
8. Commercial Operator does hereby agree that (a) no person on the grounds of race, color, or national origin shall be excluded from participation in, denied the benefit of, or be otherwise subjected to discrimination in the use of said services, (b) that Commercial Operator shall render such services and activities reflected herein in compliance with all other requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-Assisted Programs of the Department of Transportation-Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended. It is further agreed that in the event of breach of any of this nondiscrimination clause, Owner shall have the right to terminate this Commercial Operator Agreement.
9. The property interest herein of Commercial Operator may be subject to property taxation of the possessory interest created thereby, and, if created, Commercial Operator, by reason of said possessory interest, may be subject to the payment of property taxes levied on said interest. In the event said taxes are so levied, Commercial Operator shall be responsible for payment thereof.
10. Commercial Operator shall not permit dumping of hazardous waste at the Airport premises.
11. This Agreement will be governed by and construed in accordance with the laws of the State of California.

CITY OF SUSANVILLE

COMMERCIAL OPERATOR

Kathie Garnier, Mayor

Name:

(Approved by City Council on _____)

ATTEST:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM:

Jessica Ryan, City Attorney

EXHIBIT "C1"

MINIMUM STANDARDS FOR COMMERCIAL OPERATORS AT THE SUSANVILLE MUNICIPAL AIRPORT, SUSANVILLE, CALIFORNIA

The following minimum standards for commercial activities have been established in the public interest for the safe and efficient operation of the Susanville Municipal Airport; to enhance its orderly growth; to preclude the granting of an exclusive right to conduct an aeronautical activity in violation of Section 308(a) of the Federal Aviation Act of 1958; to conform to Title VI of the Civil Rights Act of 1964 and Part 21 of the Department of Transportation Regulations; and to assure to all users the availability of Airport property on fair and reasonable terms and without unjust discrimination.

1. No person, firm, or corporation shall engage in any commercial activity at the Susanville Municipal Airport unless a Susanville Airport Commercial Agreement (Exhibit "C") is entered into with the City of Susanville, and unless the commercial activity is done in full compliance with the minimum standards herein set forth.

2. A COMMERCIAL OPERATOR is defined as any person, firm, or corporation who is not otherwise the Airport Operator/Manager, but who is performing any of the functions or furnishing any of the services as hereinafter set forth for COMMERCIAL OPERATORS at the Susanville Municipal Airport.

3. All COMMERCIAL OPERATORS shall protect the public generally, the customers or clients of COMMERCIAL OPERATORS and the City of Susanville from any and all lawful damages, claims, or liability and shall carry comprehensive general liability insurance issued by an insurance company authorized to do business in the State of California. The City of Susanville shall be named as an additional insured. Policies must be approved by the City Administrator and a certificate of insurance thereof furnished to the City. It is further understood that as circumstances in the future dictate, the City may require an increase in bodily injury and property damage insurance. City shall increase the limits of insurance coverage only after a hearing before the City Council following input from the Airport Commission.

4. Any person, firm, or corporation capable of meeting the minimum standards set forth herein for any of the stated COMMERCIAL OPERATOR Categories A through I is eligible to become a COMMERCIAL OPERATOR at the Airport, provided there is space available, subject to the execution of a written lease for not less than five (5) years containing such terms and conditions as may be determined by the City. A COMMERCIAL OPERATOR shall not engage in any business or activity on the Airport other than that authorized under his particular Category or Categories. Any COMMERCIAL OPERATOR desiring to extend his operation into more than one (1) Category or to discontinue operations in a Category, shall first apply in writing to the City for permission to do so, setting forth in detail the reasons and conditions for the request. The City shall then grant or deny the request, in writing, on such terms and conditions as the City deems to be prudent and proper under the circumstances and issue a new COMMERCIAL OPERATOR's Agreement. Each COMMERCIAL OPERATOR shall provide his own buildings, personnel and equipment, and other requirements as herein stated upon land leased from the City of Susanville and obtain a signed Airport Hangar Land Lease Agreement.

5. All construction required of such COMMERCIAL OPERATORS shall be in accordance with design and construction standards required or established by the City for the facility or activity involved. Title to any and all buildings and appurtenances, which may be built on City property, shall be

as follows: when and if subject COMMERCIAL OPERATOR vacates its lease for any reason, COMMERCIAL OPERATOR may either remove said buildings COMMERCIAL OPERATOR owns at COMMERCIAL OPERATOR'S expense within ninety (90) days or building shall revert to non-commercial status.

6. All COMMERCIAL OPERATORS shall, at their own expense, pay all taxes and assessments against any buildings or other structures placed on the premises by them, as well as all taxes and assessments against the personal property used by them in their operations.

7. All COMMERCIAL OPERATORS shall abide by and comply with all state, county and city laws and ordinances, the rules and regulations of the City and the rules and regulations of the State and Federal Aviation Administration.

8. All COMMERCIAL OPERATORS shall provide and pay for all lights, gas, electric current, water, sewer charges and garbage collection charges used or incurred anywhere in or about their subject premises, and shall pay the charges made therefore by the suppliers thereof promptly when due.

9. All agreements and leases between such COMMERCIAL OPERATORS and the City shall be subordinate to the provisions of any existing or future agreement between the City of Susanville and the United States, relative to the operation or maintenance of the Airport, the execution of which has been or may be required as a condition precedent to the expenditure of Federal funds for the development of the Airport properties.

10. No COMMERCIAL OPERATOR shall sublease or sublet any premises leased by such COMMERCIAL OPERATOR from the City, or assign any such lease, without the prior written approval of the City, and any such subletting or assignment shall be subject to all of the minimum standards herein set forth.

11. In the event the COMMERCIAL OPERATOR sublets any portion of his lease, the sublessee must agree to assume the full obligations of the lease as set out herein and must agree to fully cooperate with the City in seeing that these minimum standards are complied with. The sublessee shall immediately comply with any reasonable request or direction of the City as it relates to the enforcement of these standards.

12. In the event that the COMMERCIAL OPERATOR or sublessee fails to comply fully with these minimum standards or fails to comply with the reasonable request or direction of the City as it relates to these minimum standards, said COMMERCIAL OPERATOR or sublessee shall be in default. If said default continues for more than ten (10) days after notice of said default, the City may terminate the lease. Said COMMERCIAL OPERATOR is responsible for the performance of the sublessee.

13. COMMERCIAL OPERATORS shall have the right to use common areas of the Airport, including runways, taxiways, aprons, roadways, floodlights, landing lights, signals and other conveniences for the takeoff, flying and landing of aircraft of COMMERCIAL OPERATOR.

14. COMMERCIAL OPERATORS will, at all times during the continuance of the term of their agreements and/or leases and any renewal or extension thereof, conduct, operate and maintain for the benefit of the public, the commercial operation provided for and described therein, and all aspects and parts and services thereof as defined and set forth, and will make all such services available to the public and that it will devote its best efforts for the accomplishment of such purposes and that it will at all times

make charges to patrons and customers for all merchandise or materials and services furnished or rendered, but that it will refrain from imposing or levying excessive or otherwise unreasonable charges or fees for any facilities or services. Notwithstanding anything contained in a lease that may be or appear to the contrary it is expressly understood and agreed that the rights granted thereunder are nonexclusive and the lessor reserves the right to grant similar privileges to another COMMERCIAL OPERATOR upon formal application by that COMMERCIAL OPERATOR, and upon demonstration of compliance with Paragraphs 3 and 4 herein.

15. The City reserves the right to take any actions it considers necessary to protect the aerial approaches to the Airport against obstructions, together with the right to prevent any commercial operator from erecting, or permitting to be erected, any building, sign, or other structure on the Airport which, in the opinion of the City, would limit the usefulness of the Airport or constitute a hazard to aircraft.

16. All contracts and leases between such COMMERCIAL OPERATORS and the City shall be subordinate to the right of the City during time of war or national emergency to lease the landing area or any part thereof to the United States Government for military or naval use, and, if any such lease is so made, the provisions of any contracts or leases between such with the provisions of the lease to the Government, shall be suspended.

17. The provisions of these standards shall in no way negate or cause to be null or void existing leases with COMMERCIAL OPERATORS at the Susanville Municipal Airport. Upon the adoption of these standards, any new leases and/or agreements entered into and any amendments to existing leases and/or agreements shall be in accordance with the standards.

18. The COMMERCIAL OPERATOR shall remove from the Airport or otherwise dispose of in a manner approved by the City all garbage, debris, and other waste material (whether solid or liquid) arising out of its occupancy of the premises or out of its operations. Said COMMERCIAL OPERATOR shall keep and maintain his premises in a neat and orderly manner. Any garbage debris waste which may be temporarily stored in the open shall be kept in suitable garbage or waste receptacles, the same to be made of metal and equipped with tight fitting covers and to be of a design safely and properly to contain whatever may be placed therein. The COMMERCIAL OPERATOR shall use extreme care when effecting removal of all such waste. No COMMERCIAL OPERATOR shall permit any dumping of hazardous waste on City property or on property leased or rented by COMMERCIAL OPERATOR.

19. The City reserves the right to further develop or improve all areas of the Airport as it sees fit, regardless of the desires or views of any COMMERCIAL OPERATORS, and without interference or hindrance from any such COMMERCIAL OPERATORS.

20. The City reserves the right to enter upon any premises leased to COMMERCIAL OPERATORS at reasonable times for the purpose of making such inspections as it may deem expedient, to the proper enforcement of any covenant or condition of any COMMERCIAL OPERATOR'S contract or lease agreement.

21. The City recognizes the rights of any person, firm or corporation operating aircraft on the Airport with its own employees (including, but not limited to maintenance and repair) that it may choose to perform. However, said persons, firms or corporations may not hire any vendors of service, aircraft parts, or fuel from off-airport premises to perform services on the Airport.

22. Aircraft fueling shall be in strict accordance with any safety regulations.

COMMERCIAL OPERATOR CATEGORIES

CATEGORY A. FLIGHT INSTRUCTION AND AIRCRAFT RENTAL:

A COMMERCIAL OPERATOR in this Category shall:

1. Have available an instructor pilot with appropriate and current Federal Aviation Administration pilot and medical certificates.
2. Provide and maintain a minimum of one (1) aircraft owned or leased or rented by and under the exclusive control of this COMMERCIAL OPERATOR which are properly equipped and Federal Aviation Administration certificated for flight instruction and rental.
3. Demonstrate the continuing ability to meet requirements for certification of flight instructor personnel and aircraft by the Federal Aviation Administration.
4. Assure that personnel operating rental equipment obtained from the subject COMMERCIAL OPERATOR have appropriate and current Federal Aviation Administration pilot and approved medical certificates.
5. Independent individual flight instructors not performing said services on a reoccurring basis shall be exempt.

CATEGORY B. AIRCRAFT CHARTER AND TAXI:

A COMMERCIAL OPERATOR in this Category shall:

1. Conduct all aircraft charter and taxi service in compliance with Federal Aviation Regulations, particularly Regulation Part 135.
2. Lease from the City sufficient land on which to locate all improvements required by specific operations of the COMMERCIAL OPERATOR.

CATEGORY C. CROP DUSTING AND SPRAYING:

A COMMERCIAL OPERATOR in this Category shall:

1. Furnish suitable arrangements for the safe loading, unloading, storage and containment of noxious chemical materials.
2. Furnish a minimum of one (1) aircraft with pilot. The aircraft will be suitably equipped for agricultural operations with adequate safeguard against spillage of chemical spray mixtures or materials on runways and taxiways or dispersal by wind force to other operational areas of the Airport. The pilot will have appropriate and current Federal Aviation Administration pilot and approved medical certificates. The COMMERCIAL OPERATOR in this Category shall comply with all Federal Environmental Protective Agency and State requirements pertaining to handling, storage and disposal of chemicals.
3. Lease from the City sufficient land on which to locate all improvements required by the specific operations of the COMMERCIAL OPERATOR.

CATEGORY D. AIRCRAFT SALES:

A COMMERCIAL OPERATOR in this Category shall:

1. Have a minimum of one (1) fully qualified demonstrator pilot with current and appropriate Federal Aviation Administration pilot and approved medical certificates.
2. Lease from the City sufficient land on which to locate all improvements required by the specific operations of the COMMERCIAL OPERATOR.

CATEGORY E. AIRCRAFT, ENGINE, PROPELLER, AND ACCESSORY MAINTENANCE:

A COMMERCIAL OPERATOR in this Category shall:

1. Furnish facilities and equipment for airframe and power plant repairs with at least one (1) duly Federal Aviation Administration certified A & P Mechanic and such other personnel as may be necessary. Such airframe and power plant repair shall include facilities for repair of aircraft and engines used in aviation in this area.
2. Lease from the City sufficient land on which to locate all required improvements.

CATEGORY F. RADIO AND INSTRUMENT:

A COMMERCIAL OPERATOR in this Category shall:

1. Lease from the City sufficient land on which to locate all required improvements.
2. Have available a Federal Aviation Administration certificated technician in the field of aircraft electronics and/or aircraft instruments with proper Federal Communications Commission license to conduct complete aircraft transmitter, receiver and antennae repair.
3. Provide satisfactory arrangements for access to and storage of aircraft being worked on.

CATEGORY G. SALE OF AVIATION PETROLEUM PRODUCTS AND RAMP SERVICE:

A COMMERCIAL OPERATOR in this Category shall:

1. Lease from the City sufficient land on which to locate intended storage and dispensing equipment, and buildings.
2. Have personnel on full-time duty during normal business hours of not less than eight (8) hours a day, seven (7) days a week, adequately trained to operate fuel dispensing equipment in accordance with all applicable local, state, and Federal laws. (Additional requirement: On-call service may be required during all hours of darkness.
3. Demonstrate capability to efficiently and safely conduct or move aircraft to such areas and park them. Compliance with FAA and EPA standards shall be adhered to at all times.
4. Comply with the following criteria regarding fuel storage and dispensing facilities:
 - a. Purchase from City fuel tanks such fuel as is needed by COMMERCIAL OPERATOR for sale to COMMERCIAL OPERATOR'S customers;

- b. Maintain separate trucking equipment for each grade of fuel, meeting all applicable safety requirements with reliable metering devices subject to independent inspection, and with a pumping efficiency capable of servicing all aircraft normally using the Airport.
- c. Provide adequate fire extinguishers in all fuel dispensing areas and on all mobile dispensing trucks.

CATEGORY H. FLYING CLUBS:

In an effort to foster and promote flying for pleasure, develop skills in aeronautics, including pilotage, navigation, and an awareness and appreciation of aviation requirements and techniques the Category of Flying Clubs is added to the Rules, Regulations and Minimum Standards of the Susanville Municipal Airport.

All flying clubs desiring to base their aircraft and operate on the Airport must comply with the applicable provisions of these Standards and Requirements. However, they shall be exempt from regular COMMERCIAL OPERATOR requirements upon satisfactory fulfillment of the conditions contained herein.

1. The club shall be a non-profit entity (corporation, association or partnership) organized for the express purpose of providing its members with an aircraft(s), for their personal use and enjoyment only. The ownership of the aircraft(s), must be vested in the name of the flying club (or owned ratably by all of its members). The property rights of the members of the club shall be equal and no part of the net earnings of the club will inure to the benefit of any member in any form (salaries, bonuses, etc.). The club may not derive greater revenue from the use of its aircraft than the amount necessary for the operations, maintenance and replacement of its aircraft.
2. Flying clubs may not offer or conduct charter or air taxi. They may not conduct aircraft rental or flight instruction except for regular members. Any qualified mechanic who is a registered member and part owner of the aircraft owned and operated by a flying club shall not be restricted from doing maintenance work on aircraft owned by the club and the club does not become obligated to pay for such maintenance work except that such mechanics may be compensated by credit against payment of dues or flight time.
3. The flying club, with its permit request, shall furnish the Airport Management a copy of its charter and by-laws, articles of association, partnership agreement or other documentation supporting its existence; a roster, or list of members, including names of officers and directors, to be revised on a semi-annual basis; evidence of insurance in the form of a certificate of insurance in force withhold harmless clause in favor of the Airport, its officers and employees (ten (10) days prior notice of cancellation shall be filed with Airport management); number and type of aircraft; evidence that aircraft are properly certificated; evidence that ownership is vested in the club; and operating rules of the club. The books and other records of the club shall be available for review at any reasonable time by Airport management or his/her authorized agent.
4. A flying club, at any airport controlled by this same Airport management shall abide by and comply with all Federal, State and local laws, ordinances, regulations and the Rules and Regulations of this Airport management.

5. A flying club which violates any of the foregoing, or permits one (1) or more members to do so after ten (10) days' notice of such violation by the City of Susanville, may be required to terminate all operations at all Airports controlled by the City.

CATEGORY I. OTHER:

A COMMERCIAL OPERATOR in this Category shall:

1. Be any non-aviation related business located at the Susanville Municipal Airport and not covered in Categories A through H.
2. Lease from the City sufficient land on which to locate all required improvements.

EXHIBIT "D"

ORDINANCE NO. 87-697

AN ORDINANCE REPEALING CHAPTER 3 OF THE CODE OF THE CITY OF SUSANVILLE, CALIFORNIA, 1957, CONSISTING OF SECTION 3.1 TO SECTION 3.10 INCLUSIVE, AND ADDING A NEW CHAPTER 3, CONSISTING OF SECTION 3.1 TO 3.14 INCLUSIVE, TO THE CODE OF SUSANVILLE, CALIFORNIA, 1957

THE CITY COUNCIL OF THE CITY OF SUSANVILLE DOES ORDAIN AS FOLLOWS:

SECTION 1. Chapter 3, consisting of Section 3.1 to 3.10 inclusive, of the Code of the City of Susanville, California, 1957 is hereby repealed.

SECTION 2. There is hereby added to the Code of the City of Susanville, California, 1957, Chapter 3, consisting of Section 3.1 to 3.14 inclusive, to read as follows:

CHAPTER 3

AIRPORTS AND AIRPLANES.⁶

6. For state law as to airports generally,
see Gov. C., §26020 et seq.

- Sec. 3.1. Generally
- 3.2. Purpose
 - 3.3. Definitions
 - 3.4. Application and Authority
 - 3.5. Pilot Qualifications and Aircraft Certification
 - 3.6. Airport Operations
 - 3.7. Vehicle Regulations
 - 3.8. Commercial and Business Activities
 - 3.9. Liability of the City
 - 3.10. Comprehensive Insurance Requirements
 - 3.11. Penalties
 - 3.12. Enforcement
 - 3.13 Airport Safety Rules and Regulations
 - 3.14. Charge for Private Airplanes Based at Municipal Airport

SEC. 3.1. Generally

- (a) The Susanville Municipal Airport is operated by the City for the use and benefit of the public under the authority granted under the laws of the

State of California and under the terms of the City's assurance agreements with the federal government.

- (b) The airport shall be open for public use subject to such restrictions as may be necessary due to inclement weather, the conditions of the landing area, the presentation of aviation-related events and such other events as may be determined by the City Administrator, and subject to such fees and charges as may be established without discrimination for each class of user.

- (c) The use of the airport or any of its facilities in any manner shall create the obligation and the implied consent of the user to obey all of the regulations presented in this chapter.

SEC 3.2 Purpose

It is declared that the purpose of this chapter is to further the public interest, welfare and safety by providing for the protection and promotion of safety in the operation of aircraft over and on the Susanville Municipal Airport.

SEC. 3.3. Definitions

- (a) "Aircraft" means a device that is used, or intended to be used for flight in the air, under the control of a pilot. It includes airplanes, helicopters, gliders and lighter-than-air devices, such as blimps and balloons.
- (b) "Aircraft parking/tie-down area" means a hard surfaced area that is equipped with devices to secure aircraft to the ground.
- (c) "Airport Manager" means the city employee person designated by the City Council to manage the airport or a designee.
- (d) "Airport Operator" means the person under a contract with the City to operate the airport pursuant to the terms of that contract.
- (e) "Apron" mean a hard surfaced area adjacent to hangars, repair shops, taxiways, runways or the like, used to load, unload, service or handle aircraft.
- (f) "Designated fuel pump area" means that area surrounding the fuel pumps, as marked on the asphalted surface.
- (g) "Pilot" shall mean an individual solely responsible for the control and operation of an aircraft.
- (h) "Terminal operations/passenger area" means that area immediately north

of the terminal building and south of the primary taxiway.

- (i) "Ultra light aircraft" means a powered or unpowered vehicle as described in Part 103 of the Federal Aviation Administration (FAA) Regulations.

SEC. 3.4 Application and Authority

- (a) The airport manager shall have the authority and the duty to prescribe reasonable regulations relating to the use of the Susanville Municipal Airport. Any such regulations shall first be submitted to the Susanville Airport Commission for its recommendations and thereafter, such regulations shall be submitted to the City Council for approval before taking effect. All regulations so prescribed and approved shall be filed in the office of the airport manager, made available for public inspection and publicly posted at the airport. During an emergency, the airport manager may grant a variation to these rules for the duration of the emergency.
- (b) Application. The provisions of this chapter shall be applicable to all aircraft operating on or over the Susanville Municipal Airport.
- (c) Authority. The provisions of this chapter shall be construed to supplement federal and state laws when not expressly inconsistent therewith concerning the conduct of aircraft on or over the airport and the regulations provided in Federal Aviation Administration regulations are adopted a part of this chapter.

SEC. 3.5. Pilot Qualifications and Aircraft Certification

No person not properly certified by the Federal Aviation Administration, and no aircraft not similarly certified, except ultra light aircraft unless ultra lights require Federal Aviation Administration certification, shall operate on or over the airport; provided, that this restriction shall not apply to public aircraft belonging to the government of the United States or to a state, territory, possession or any political subdivision, nor to any aircraft of a foreign country operated under permission of the federal government.

SEC. 3.6 Airport Operations

- (a) The rules and regulations promulgated by the Federal Aviation Administration and the California Aeronautics Commission, presently in effect and all additions or amendments thereto, are referred to, adopted and made a part of these regulations in every respect as if they were fully set forth in this chapter.
- (b) The operation of the Susanville Municipal Airport shall be under the

direction of the airport manager, who shall be responsible to the City Administrator of the City. The airport manager shall enforce all regulations of the airport including, but not limited to, the storage and movement of all aircraft and surface vehicles.

- (c) The airport operator shall be in charge of all fuel dispensed from City-owned fueling facilities and shall be responsible for reporting to the fire department any violation of fire and safety regulations governing the transportation, storage and use of fuel, and other inflammable substances brought on the airport that may be in violation of the Uniform Fire Code and related codes adopted by the City.
- (d) Persons shall fuel aircraft on the airport in areas approved for such operation by the City fire department according to the rules established by the City Fire Chief as issued from time to time and posted in a conspicuous place at the airport.
- (e) The airport operator shall be responsible for renting City-owned vacant hangars, shall oversee the manner in which the hangar space is utilized and in accordance with the hangar/storage license, shall manage the aircraft tie downs for most efficient and safe utilization of available areas, and shall assume managerial responsibility for the collection of all City hangar and tie down rents.
- (f) Any aircraft awaiting takeoff from the Susanville Municipal Airport shall be parked in such a position as to have a direct view of aircraft approaching for landing, and takeoff shall not commence until the pilot has ascertained that no aircraft is on final approach for landing on the runway, and that the runway to be used for takeoff is itself clear of landing or taxiing aircraft.
- (g) No persons operating an aircraft shall land or takeoff from Susanville Municipal Airport except on the runway designated for takeoff and landing.
- (h) No aircraft after take off shall deviate from a straight course until after passing the boundaries of the airport and reaching an altitude of four thousand six hundred (4,600) feet mean sea level (MSL).
- (i) The aprons at the Susanville Municipal Airport shall be used only for loading, unloading, servicing, and authorized refueling of aircraft.
- (j) Unattended aircraft shall be parked only in areas designated as tie down areas, or in hangars; provided further, no aircraft shall be parked in a tie down area unless it is positioned over and attached to a tie down facility.

- (k) Emergencies requiring police, fire, or medical air shall be reported by calling the Emergency Service No. 911.
- (l) The terminal operations/passenger area shall remain clear except for the registration, loading, and unloading of aircraft.
- (m) All accidents involving personal injury or property damage in excess of five hundred (500) dollars occurring on the Susanville Municipal Airport shall be reported in writing to the office of the airport manager within twenty-four (24) hours.
- (n) Failure to pay duly established fees incurred for the parking of aircraft on the airport shall constitute a lien upon the aircraft. The City may hold such aircraft until the fees are paid or may dispose of the aircraft, as provided by law, in the event the fees are not paid.
- (o) The registered owners/operators of all aircraft permanently based on the airport and parked in the City-owned hangars, tie down areas, or private hangars on City property, shall register their full names and mailing addresses with the airport manager or a designated representative on the aircraft registration form provided by the City.
- (p) The owner/manager of each privately owned hangar or tie down facility on the airport shall, no later than the tenth (10) of each month, furnish the airport manager with a roster of aircraft and their registered owners/operators current as of the last day of the preceding month. Included with the roster of aircraft shall be a fee in an amount set by the City Council for each aircraft except one aircraft owned by the owner/manager. The report shall be submitted on a form provided by the City.
- (q) The registered owner/operator of each aircraft parked on the airport shall be responsible for properly securing the aircraft to protect the aircraft from wind damage.
- (r) Traffic Patterns. All aircraft, except in an emergency, shall conform to the following traffic patterns:
 - (1) The established traffic patterns are at an altitude of five thousand (5,000) feet MSL as published in the airport/facility directory, and are depicted in the segmented circle located on the south side of runway 11-29.
 - (2) Straight-in approaches shall not be made without prior notification to local air traffic on Susanville Unicom (122.8); or in case of

- emergency, on Susanville Unicom (122.8).
- (3) Aircraft entering or leaving the traffic pattern shall exercise extreme caution and shall not cause other aircraft already in the pattern to deviate from their courses;
 - (4) Such charts and visual diagrams as are necessary to display the authorized traffic patterns shall be adopted by resolution and by reference made a part of this chapter.
- (s) Communication with Susanville UNICOM. Pilots of aircraft equipped with a communication radio shall observe the following procedures:
- (1) All traffic inbound to the airport shall continuously monitor 122.8 Megahertz and, when approximately ten (10) miles from the airport, call Susanville UNICOM for airport advisory on surface weather conditions and airfield conditions;
 - (2) In the event Susanville UNICOM does not reply, the inbound pilot shall broadcast "in the blind" to the Susanville TRAFFIC, stating position and intentions;
 - (3) Departing pilots shall monitor 122.8 Megahertz, broadcasting their positions and intentions to Susanville TRAFFIC.
- (t) Annual report of airport operator. Subject to the express or implied terms of any contract between the City and any person for the operation of the municipal airport which is in effect upon the effective date of this Ordinance, the operator of the airport shall annually, on the first day of July of each year, render to the City Council an activity report which report shall show:
- The number of aircraft tie downs available at the airport;
 - The number of aircraft based upon the airport;
 - The number of hangars situated in and upon the airport;
 - The number of gallons of aviation fuel sold at the airport during the preceding twelve (12) month period; and
 - The number of takeoffs and landings made at the airport during the preceding twelve (12) month period.

SEC. 3.,7

Vehicle Regulations

- (a) No person shall operate any surface vehicle upon the runways, taxiways, terminal operations, passenger area, designated fuel pump area or area between the fuel pumps and the Airport Operator's office and residence, without the authorization of the airport manager or a designee, provided that owners/drivers of surface vehicles may drive to their parked aircraft keeping clear of and yielding right-of-way to all aircraft.
- (b) Drivers shall close the gates, if operational, behind themselves upon entering or leaving the airport, between the hours of five (5) P.M. and eight (8) A.M./

SEC 3.8

Commercial and Business Activities

No person shall use the airport for commercial activities without a written contractual arrangement with the City. Commercial activities shall include, but are not limited to, carrying passengers for hire, flight instruction, aircraft rental, sales of goods and services, agricultural operations, and aircraft maintenance and repairs.

Any person using the airport as a base for agricultural and aerial application which involves the loading, the unloading, and the storage of chemicals shall first obtain a permit from the City. The permit shall specify the areas which may be used, applicable restrictions, the amount of such operating fees that may be required and the time period for which the permit is valid.

SEC. 3.9 Liability of the City

The privilege of using the airport and its facilities shall be conditioned upon the assumption of full responsibility and risk by the user. Users shall release, hold harmless and indemnify the City, its officers, and employees from any liability or loss resulting from such use, as well as against claims of third persons so using the airport. The exercise of the privilege shall constitute an acknowledgment that the City maintains the airport in a governmental capacity.

SEC. 3.10 Comprehensive Insurance Requirements

Any person operating an aircraft on the Susanville Municipal Airport shall maintain comprehensive public liability and property damage insurance on the aircraft in such amounts as may be determined by resolution of the City Council.

SEC. 3.11. Penalties

Any person who violates any provision of this chapter shall be guilty of an infraction, pursuant to the provisions of Government Code Section 36900 and the penalties provided in the Government Code, and upon conviction thereof shall be punishable by a fine as provided in Section 36900 of the Government Code.

Cumulative Remedy. The remedies prescribed in this chapter are intended to be in addition to any other procedures or penalties prescribed by law.

SEC. 3.12 Enforcement

It shall be the duty of the airport manager, or the City Administrator or a representative, of the City to enforce the provisions of this chapter and all other state and federal laws and regulations applicable to the Susanville Municipal Airport.

SEC. 3.13. Airport Safety Rules and Regulations

Safety rules and regulations, as established by the appropriate federal and state entities, are referred to and made a part of this chapter. Such additional safety rules and regulations as may be required by the City shall be adopted by resolution and by reference made a part of this chapter.

SEC. 3.14. Charge for Private Airplanes Based on Municipal Airport

The City Council shall, by resolution, set fees for airplanes based at the Municipal Airport. These fees shall be posted at the Airport.

SECTION 3. This ordinance shall be in full force and effect upon the 31st day following its passage.

SECTION 4. The City Clerk shall cause this ordinance to be published at least once within 15 days after its passage in the Lassen Advocate, a newspaper of general circulation, printed, published and circulated within the City.

APPROVED: 
David W. Foster, Mayor

ATTEST: 
Mary A. Fahlen, CMC/City Clerk

The foregoing Ordinance was adopted at a regular adjourned meeting of the City Council of the City of Susanville held on the 19th day of August, 1987, by the following vote:

AYES:	Leve, Jackson, and Foster
NOES:	None
ABSENT:	McCann, Jr. and Cady
ABSTAINING:	None


Mary A. Fahlen

Reviewed by:  City Administrator

- Motion Only
- Public Hearing
- Resolution
- Ordinance
- Information

Submitted By: Gwenna MacDonald, City Clerk

Action Date: January 15, 2020

CITY COUNCIL AGENDA ITEM

SUBJECT: Ordinance No. 20-1021 to adopt by reference various 2019 Building Codes and appendices

PRESENTED BY: Anthony Hanner, Building Official

SUMMARY: Staff is requesting that the public hearing to consider adoption of Ordinance No. 20-2021, adopting various 2019 Building Codes and appendices by reference be continued to February 5, 2020 at 7:00 p.m.

FISCAL IMPACT: None.

ACTION REQUESTED: Open Public Hearing and continue to February 5, 2020 at 7:00 p.m.

ATTACHMENTS: None.

Reviewed by:  City Administrator

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

Submitted by: Deborah Savage, Finance Manager

Action Date: January 15, 2020

CITY COUNCIL AGENDA ITEM

SUBJECT: Vendor and Payroll Warrants

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: Warrants dated December 7, 2019 through January 3, 2020 numbered 205700 through 205851.

FISCAL IMPACT: Accounts Payable vendor warrants totaling \$ 338,604.83 plus \$ 468,079.62 in payroll warrants, for a total of \$ 806,684.45.

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	Invoices Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount	
12/19	12/11/2019	205700	728	U S POSTMASTER	UB BILLING GAS	121119	1	7401-430-62-46	POSTAGE	84.43	84.43	
12/19	12/11/2019	205700	728	U S POSTMASTER	UB BILLING WATER	121119	2	7110-430-42-46	POSTAGE	163.89	163.89	
Total 121119:											248.32	248.32
12/19	12/11/2019	205701	728	U S POSTMASTER	BUSINESS LICENSE RENEWAL	121019	1	1000-415-10-46	POSTAGE	345.17	345.17	
Total 121019:											345.17	345.17
Grand Totals:											593.49	593.49

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
12/19	12/12/2019	205702	9779	AMERICAN RVER COLLE	FIELD TRAINING-PD	20-205	1	1009-421-10-45	TRAINING	69.00	69.00
Total 20-205:											
12/19	12/12/2019	205703	696	ANSORGE, INC DBA TEC	MONTHLY MAINT. FEE TO ASSE	1841	1	7201-430-81-43	TECHNICAL SVCS	575.00	575.00
Total 1841:											
12/19	12/12/2019	205704	44	ARAMARK UNIFORM SER	CUSTODIAL SUPPLIES-PW	637153080	1	7620-430-10-44	LINEN SERVICE	37.82	37.82
Total 637153080:											
12/19	12/12/2019	205704	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-STREETS	637153081	1	2007-431-20-44	LINEN SERVICE	120.71	120.71
Total 637153081:											
12/19	12/12/2019	205704	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-GAS	637153082	1	7401-430-62-44	LINEN SERVICES	52.17	52.17
Total 637153082:											
12/19	12/12/2019	205704	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-WATER	637153083	1	7110-430-42-44	LINEN SERVICE	41.92	41.92
Total 637153083:											
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0094	1	8402-413-30-45	PRINTING AND BINDING	238.30	238.30
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0094	2	8402-413-30-46	POSTAGE	11.20	11.20
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0094	3	8402-413-30-45	COMMUNICATIONS	73.81	73.81
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0094	4	8402-413-30-43	LAFCO EXEC. OFFICE SVC	3,420.00	3,420.00
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0094	5	8402-413-30-43	LAFCO BROWN ACT COMPLIAN	500.00	500.00
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0094	6	8402-413-30-45	TRAVEL	92.00	92.00
Total 2019-0094:											
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0095	1	8402-413-30-45	PRINTING AND BINDING	10.00	10.00
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0095	2	8402-413-30-45	COMMUNICATIONS	74.70	74.70

Check Issue Dates: 12/12/2019 - 12/12/2019

Dec 12, 2019 11:56AM

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
12/19	12/12/2019	205705	72	BENOIT, JOHN	LAFCO STAFF SVCS & EXPENS	2019-0095	3	8402-413-30-43	LAFCO EXEC. OFFICE SVC	2,380.00	2,380.00
Total 2019-0095:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES- PD	454003	1	1009-421-10-44	FACILITY-REPAIR & MAINTENA	6.35	6.35
Total 454003:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	454270	1	1000-452-30-44	REPAIR AND MAINTENANCE MI	55.59	55.59
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	454270	2	1000-452-20-46	SUPPLIES-GENERAL	34.53	34.53
Total 454270:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	454686	1	1000-452-20-46	SUPPLIES-GENERAL	8.67	8.67
Total 454686:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	454929	1	1000-452-20-46	SUPPLIES-GENERAL	40.52	40.52
Total 454929:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES- PARKS	455099	1	1000-452-20-46	SUPPLIES-GENERAL	6.13	6.13
Total 455099:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	45519	1	1000-452-20-47	MACHINERY AND EQUIPMENT	53.08	53.08
Total 45519:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES- WATER	455206	1	7110-430-42-46	SUPPLIES-GENERAL	183.38	183.38
Total 455206:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	455615	1	1000-452-20-46	SUPPLIES-GENERAL	.95	.95
Total 455615:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	455717	1	2007-431-20-46	SUPPLIES-GENERAL	84.85	84.85

Check Issue Dates: 12/12/2019 - 12/12/2019

Dec 12, 2019 11:56AM

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 455717:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	455726	1	1000-452-20-46	SUPPLIES-GENERAL	29.46	29.46
Total 455726:											
12/19	12/12/2019	205706	76	BILLINGTON ACE HARD	SUPPLIES-FD	455932	1	1010-422-10-46	SUPPLIES-GENERAL	5.67	5.67
Total 455932:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	110 NORTH ST	110NORTHST 120119	1	1000-452-20-44	DISPOSAL	264.90	264.90
Total 110NORTHST 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	RIVERSIDE PARK CLEAN-UP	124602	1	1000-452-20-44	MISC - REPAIR & MAINTENANC	164.15	164.15
Total 124602:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	470-895 CIRCLE DR	470895CIRDR 120119	1	7530-451-52-44	DISPOSAL	221.35	221.35
Total 470895CIRDR 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SIERRA	PLCAIERRATHR 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCAIERRATHR 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - B OF A	PLCBOFA 120119	1	2007-431-20-44	DISPOSAL	21.43	21.43
Total PLCBOFA 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - BUEHL	PLCBUEHLRDNT 12011	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCBUEHLRDNT 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - FROST	PLCFROSTMILL 120119	1	2007-431-20-44	DISPOSAL	21.43	21.43
Total PLCFROSTMILL 120119:											

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
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - GROCE	PLCGROCERYOUT 12011	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCGROCERYOUT 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - KNOCH	PLCKNOCHBUILD 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCKNOCHBUILD 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - LV CHA	PLCLVCHARTR 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCLVCHARTR 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - PANCE	PLCPANCERAPL 120119	1	2007-431-20-44	DISPOSAL	85.40	85.40
Total PLCPANCERAPL 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SIERRA	PLCSIERRAJWLR 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCSIERRAJWLR 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SVILLE	PLCSVILLEREAL 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCSVILLEREAL 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - U S PO	PLCUSPOSTAL 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCUSPOSTAL 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - VETS M	PLCVETSMEMOR 120119	1	2007-431-20-44	DISPOSAL	46.09	46.09
Total PLCVETSMEMOR 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - WALMA	PLCWALMARTBUS 12011	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCWALMARTBUS 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	925 SIERRA ST-PW	SVL15 120119	1	7620-430-10-44	DISPOSAL	187.88	187.88

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
Total SVL15 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	66 N LASSEN ST	SVL2 120119	1	1000-417-10-44	DISPOSAL	187.88	187.88
Total SVL2 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	95 N WEATHERLOW ST	SVL5 120119	1	1000-452-20-44	DISPOSAL	217.96	217.96
Total SVL5 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	720 SOUTH ST SHOP-PW	SVL8 120119	1	7620-430-10-44	DISPOSAL	194.65	194.65
Total SVL8 120119:											
12/19	12/12/2019	205707	1307	C&S WASTE SOLUTIONS	1505 MAIN ST	SVLFD 120119	1	1010-422-10-44	DISPOSAL	184.49	184.49
Total SVLFD 120119:											
12/19	12/12/2019	205708	9846		REFUND WATER OVERPAYMEN	104129400018	1	9999-1001-001	CASH CLEARING - UTILITIES	32.92	32.92
Total 104129400018:											
12/19	12/12/2019	205709	156	CREATIVE FORMS & CO	ENVELOPES-GAS	117475	1	7401-430-62-46	SUPPLIES-GENERAL	330.75	330.75
12/19	12/12/2019	205709	156	CREATIVE FORMS & CO	ENVELOPES-WATER	117475	2	7110-430-42-46	SUPPLIES-GENERAL	330.75	330.75
Total 117475:											
12/19	12/12/2019	205709	156	CREATIVE FORMS & CO	ENVELOPES-GAS	117476	1	7401-430-62-46	SUPPLIES-GENERAL	633.70	633.70
12/19	12/12/2019	205709	156	CREATIVE FORMS & CO	UTILITY BILLS-WATER	117476	2	7110-430-42-46	SUPPLIES-GENERAL	633.70	633.70
Total 117476:											
12/19	12/12/2019	205710	219	ED STAUB & SONS PETR	263.70 GALPROPANE-GC	1462559	1	7530-451-52-46	PROPANE	1,267.40	1,267.40
Total 1462559:											
12/19	12/12/2019	205711	9859		REFUND GAS DEPOSIT	10107000520	1	7401-2228-000	DEPOSITS-CUSTOMER	147.51	147.51

Check Register - Payments by Vendor
 Check Issue Dates: 12/12/2019 - 12/12/2019

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 10107000520:											
12/19	12/12/2019	205712	241	FEATHER PUBLISHING C	HEARING FOR BIG VALLEY RE	111919	1	8402-413-30-45	ADVERTISING	57.20	57.20
Total 111919:											
12/19	12/12/2019	205712	241	FEATHER PUBLISHING C	ADVERTISEMENT	7907	1	1000-411-40-45	ADVERTISING	36.40	36.40
Total 7907:											
12/19	12/12/2019	205713	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	979811A	1	7110-430-42-43	TECHNICAL SVCS	44.00	44.00
Total 979811A:											
12/19	12/12/2019	205714	265	FRONTIER	257-1000 DSL SERVICE	1000 120519	1	1000-417-10-45	COMMUNICATIONS	145.00	145.00
12/19	12/12/2019	205714	265	FRONTIER	257-1000 GAS - DEBIT MACHIN	1000 120519	3	7401-430-62-45	COMMUNICATIONS	24.15	24.15
12/19	12/12/2019	205714	265	FRONTIER	257-1000 WATER - DEBIT MACH	1000 120519	4	7110-430-42-45	COMMUNICATIONS	24.15	24.15
12/19	12/12/2019	205714	265	FRONTIER	257-1000 ADMIN FAX	1000 120519	5	1000-413-20-45	COMMUNICATIONS	1.10	1.10
12/19	12/12/2019	205714	265	FRONTIER	257-1000 CITY CLERK FAX	1000 120519	6	1000-411-40-45	COMMUNICATIONS	1.10	1.10
12/19	12/12/2019	205714	265	FRONTIER	257-1000 ADMIN	1000 120519	7	1000-413-20-45	COMMUNICATIONS	4.48	4.48
12/19	12/12/2019	205714	265	FRONTIER	257-1000 CITY CLERK	1000 120519	8	1000-411-40-45	COMMUNICATIONS	3.35	3.35
12/19	12/12/2019	205714	265	FRONTIER	257-1000 FINANCE	1000 120519	9	1000-415-10-45	COMMUNICATIONS	3.35	3.35
12/19	12/12/2019	205714	265	FRONTIER	257-1000 COMM DEVELOPMEN	1000 120519	10	1000-419-10-45	COMMUNICATIONS	3.35	3.35
12/19	12/12/2019	205714	265	FRONTIER	257-1000 CITY HALL	1000 120519	11	1000-417-10-45	COMMUNICATIONS	262.64	262.64
Total 1000 120519:											
12/19	12/12/2019	205714	265	FRONTIER	257-1057-FAX PW	157 112019	1	7620-430-10-45	COMMUNICATIONS	163.72	163.72
Total 157 112019:											
12/19	12/12/2019	205714	265	FRONTIER	257-2520 GOLF COURSE	2520 120119	1	7530-451-52-45	COMMUNICATIONS	500.75	500.75
Total 2520 120119:											
12/19	12/12/2019	205714	265	FRONTIER	257-2960 HVAC/ELEVATOR LINE	2960 120519	1	1000-417-10-45	COMMUNICATIONS	72.22	72.22

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Total 2960 120519:											
12/19	12/12/2019	205714	265	FRONTIER	257-5603 POLICE	5603 111019	1	1009-421-10-45	COMMUNICATIONS	72.22	72.22
Total 5603 111019:											
12/19	12/12/2019	205715	1362	IRON MOUNTAIN INFO. M	PROFESSIONAL SERVICES-PD	CCZW142	1	1009-421-10-43	PROFESSIONAL SERVICES	153.22	153.22
Total CCZW142:											
12/19	12/12/2019	205716	335	J.W. WOOD CO INC	SUPPLIES- PARKS	S114450	1	1000-452-20-46	SUPPLIES-GENERAL	109.40	109.40
Total S114450:											
12/19	12/12/2019	205717	338	JACKSON'S SERVICE CE	FUEL- PARKS	36981	1	1000-452-20-46	GASOLINE	26.93	26.93
Total 36981:											
12/19	12/12/2019	205718	362	KAUFFMAN, BILL	CUSTODIAL SVCS-PW	226377	1	7620-430-10-44	REPAIR AND MAINTENANCE-VE	250.00	250.00
Total 226377:											
12/19	12/12/2019	205719	374	L N CURTIS & SONS	CREDIT MEMO-FD	CM1772	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	225.23-	225.23-
Total CM1772:											
12/19	12/12/2019	205719	374	L N CURTIS & SONS	REPAIR & MAINT-FD	INV339437	1	1010-422-10-44	VEHICLE - REPAIR & MAINTENA	80.44	80.44
Total INV339437:											
12/19	12/12/2019	205719	374	L N CURTIS & SONS	SAFETY SUPPLIES- FIRE	INV339864	1	1010-422-10-46	SUPPLIES- SAFETY ITEMS	339.12	339.12
Total INV339864:											
12/19	12/12/2019	205720	411	LASSEN MOTOR PARTS	SUPPLIES-PARKS	337477	1	1000-452-20-44	MISC - REPAIR & MAINTENANC	110.33	110.33
Total 337477:											

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12/19	12/12/2019	205720	411	LASSEN MOTOR PARTS	SUPPLIES-PARKS	339661	1	1000-452-20-46	SUPPLIES-GENERAL	26.80	26.80
Total 339661:											
12/19	12/12/2019	205720	411	LASSEN MOTOR PARTS	SUPPLIES-FD	341221	1	1010-422-10-44	VEHICLE - REPAIR & MAINTENA	25.73	25.73
Total 341221:											
12/19	12/12/2019	205721	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	129642	1	2007-431-20-44	DISPOSAL	5.00	5.00
Total 129642:											
12/19	12/12/2019	205721	412	LASSEN REGIONAL SOLI	DUMP FEES-STREETS	129743	1	2007-431-20-44	DISPOSAL	11.00	11.00
Total 129743:											
12/19	12/12/2019	205722	437	LMUD	SOUTH ST - PW OFFICE	14590 112519	1	7620-430-10-46	ELECTRICITY	535.27	535.27
Total 14590 112519:											
12/19	12/12/2019	205722	437	LMUD	CADY SPRINGS	26784 112519	1	7110-430-42-46	ELECTRICITY	113.53	113.53
Total 26784 112519:											
12/19	12/12/2019	205722	437	LMUD	RICHMOND RD BRIDGE	35094 112519	1	2007-431-60-46	ELECTRICITY	254.35	254.35
Total 35094 112519:											
12/19	12/12/2019	205722	437	LMUD	N WEATHERLOW ST SIGNALS-	3651 112519	1	2007-431-60-46	ELECTRICITY	136.04	136.04
Total 3651 112519:											
12/19	12/12/2019	205722	437	LMUD	720 SOUTH EMULSION TANK-P	38646 112519	1	7620-430-10-46	ELECTRICITY	25.00	25.00
Total 38646 112519:											
12/19	12/12/2019	205722	437	LMUD	LAUREL SR MID POINT OF LAU	416902 112519	1	2007-431-60-46	ELECTRICITY	30.03	30.03

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 416902 112519:											
12/19	12/12/2019	205722	437	LMUD	SOUTH ST	416924 112519	1	2007-431-60-46	ELECTRICITY	30.03	30.03
Total 416924 112519:											
12/19	12/12/2019	205722	437	LMUD	RICHMOND RD & PEARL CR	416984 112519	1	2007-431-60-46	ELECTRICITY	30.03	30.03
Total 416984 112519:											
12/19	12/12/2019	205722	437	LMUD	1801 MAIN ST STREET WEST SI	417512 112519	1	2007-431-60-46	ELECTRICITY	30.03	30.03
Total 417512 112519:											
12/19	12/12/2019	205722	437	LMUD	ORCHARD STREET LIGHTS	418802 112519	1	2007-431-60-46	ELECTRICITY	18.32	18.32
Total 418802 112519:											
12/19	12/12/2019	205722	437	LMUD	RIVERSIDE & MAIN LIGHTS-ST	418824 112519	1	2007-431-60-46	ELECTRICITY	18.32	18.32
Total 418824 112519:											
12/19	12/12/2019	205722	437	LMUD	RIVERSIDE DR. & LAUREL STR	418833 112519	1	2007-431-60-46	ELECTRICITY	30.03	30.03
Total 418833 112519:											
12/19	12/12/2019	205722	437	LMUD	MAIN & JOHNSTNVLE SIGNAL-	4948 112519	1	2007-431-60-46	ELECTRICITY	148.30	148.30
Total 4948 112519:											
12/19	12/12/2019	205722	437	LMUD	MAIN & ALEXANDER SIGNAL-S	49496 112519	1	2007-431-60-46	ELECTRICITY	158.29	158.29
Total 49496 112519:											
12/19	12/12/2019	205722	437	LMUD	MAIN & FAIRFIELD-STREETS	49497 112519	1	2007-431-60-46	ELECTRICITY	126.54	126.54
Total 49497 112519:											

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12/19	12/12/2019	205722	437	LMUD	RIVERSIDE & MAIN SIGNALS-S	49499 112519	1	2007-431-60-46	ELECTRICITY	233.00	233.00
Total 49499 112519:											
12/19	12/12/2019	205722	437	LMUD	SPRING RIDGE BOOSTER	55754 112519	1	7110-430-42-46	ELECTRICITY	240.08	240.08
Total 55754 112519:											
12/19	12/12/2019	205722	437	LMUD	WELL #1-WATER	7714 112519	1	7110-430-42-46	ELECTRICITY	92.64	92.64
Total 7714 112519:											
12/19	12/12/2019	205722	437	LMUD	1801 MAIN ST	8314 112519	1	1009-421-10-46	ELECTRICITY	620.19	620.19
Total 8314 112519:											
12/19	12/12/2019	205722	437	LMUD	GEO PUMP #2	9403 112519	1	7301-430-52-46	ELECTRICITY	42.13	42.13
Total 9403 112519:											
12/19	12/12/2019	205722	437	LMUD	HOSPITAL LN-GEO	9963 112519	1	7301-430-52-46	ELECTRICITY	25.00	25.00
Total 9963 112519:											
12/19	12/12/2019	205723	9858		REFUND GAS DEPOSIT	10330050006	1	7401-2228-000	DEPOSITS-CUSTOMER	33.84	33.84
Total 10330050006:											
12/19	12/12/2019	205724	1300		REIMBURSE SUPPLIES	121019	1	1010-422-10-44	FACILITY -REPAIR & MAINTENA	168.75	168.75
Total 121019:											
12/19	12/12/2019	205725	546	PAYLESS BUILDING SUP	SUPPLIES-PARKS	2509624	1	1000-452-20-44	MISC - REPAIR & MAINTENANC	5.61	5.61
Total 2509624:											
12/19	12/12/2019	205725	546	PAYLESS BUILDING SUP	SUPPLIES-PARKS	251313	1	1000-452-20-47	MACHINERY AND EQUIPMENT	212.36	212.36

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Total 251313:											
12/19	12/12/2019	205726	548	PEE WEE ENTERPRISES	SUPPLIES-PARK	19120508	1	1000-452-21-46	SUPPLIES-GENERAL	212.36	212.36
Total 19120508:											
12/19	12/12/2019	205727	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT-P	63630 112719	1	1009-421-10-45	COMMUNICATIONS	185.00	185.00
Total 63630 112719:											
12/19	12/12/2019	205728	572	QUILL CORPORATION	JANITORIAL SUPPLIES-FD	3024937	1	1010-422-10-46	SUPPLIES-JANITORIAL	20.06	20.06
Total 3024937:											
12/19	12/12/2019	205729	582	RAY MORGAN CO INC	BASE RATE CHARGE	2781248	1	1000-417-10-44	RENT & LEASES EQUIP & VEHI	525.76	525.76
Total 2781248:											
12/19	12/12/2019	205729	582	RAY MORGAN CO INC	BASE RATE CHARGE	2781249	1	1000-417-10-44	RENT & LEASES EQUIP & VEHI	365.34	365.34
12/19	12/12/2019	205729	582	RAY MORGAN CO INC	BASE RATE CHARGE-PD	2781249	2	1009-421-10-44	RENT & LEASES EQUIP & VEHI	182.67	182.67
Total 2781249:											
12/19	12/12/2019	205730	1361	SAFARILAND, LLC	8 BALLISTIC VESTS, 18 OUTER	1010-241407	1	1009-421-10-47	EQUIPMENT-SAFETY	6,153.02	6,153.02
12/19	12/12/2019	205730	1361	SAFARILAND, LLC	INCREASE PO	1010-241407	3	1009-421-10-47	EQUIPMENT-SAFETY	412.82	412.82
Total 1010-241407:											
12/19	12/12/2019	205730	1361	SAFARILAND, LLC	8 BALLISTIC VESTS, 18 OUTER	1010-252864	1	1009-421-10-47	EQUIPMENT-SAFETY	1,922.98	1,922.98
Total 1010-252864:											
12/19	12/12/2019	205731	9857		REFUND COMMUNITY CENTER	111919	1	1000-2228-009	DEPOSITS-COMM CENTER RE	100.00	100.00
Total 111919:											
12/19	12/12/2019	205732	1076	SIERRA COFFEE AND BE	BOTTLED WATER-PW	70249	1	7620-430-10-46	SUPPLIES-GENERAL	36.60	36.60

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Total 70249:											
12/19	12/12/2019	205732	1076	SIERRA COFFEE AND BE	BOTTLED WATER	70372	1	1000-417-10-46	SUPPLIES-GENERAL	36.60	36.60
Total 70372:											
12/19	12/12/2019	205733	1270	SILVER STATE BARRICA	SUPPLIES-STREETS	110852	1	2007-431-20-46	SUPPLIES-GENERAL	915.00	915.00
Total 110852:											
12/19	12/12/2019	205734	9295	TAMCO CAPITAL CORP	COMMUNICATIONS-PD	5008159491	1	1009-421-10-45	COMMUNICATIONS	312.10	312.10
Total 5008159491:											
12/19	12/12/2019	205734	9295	TAMCO CAPITAL CORP	COMMUNICATION-FD	5008240999	1	1010-422-10-45	COMMUNICATIONS	262.77	262.77
Total 5008240999:											
12/19	12/12/2019	205735	9544	TONY'S CLEANING SERV	CUSTODIAL-PD	536	1	1009-421-10-44	CUSTODIAL	600.00	600.00
Total 536:											
12/19	12/12/2019	205736	744	UPTOWN UNIFORMS	UNIFORMS-PD	101014	1	1009-421-10-48	POLICE VOLUNTEER PROGRA	158.91	158.91
Total 101014:											
12/19	12/12/2019	205736	744	UPTOWN UNIFORMS	UNIFORMS-PD	101069	1	1009-421-10-48	POLICE VOLUNTEER PROGRA	158.53	158.53
Total 101069:											
12/19	12/12/2019	205736	744	UPTOWN UNIFORMS	UNIFORMS-PD	101201	1	1009-421-10-48	POLICE VOLUNTEER PROGRA	113.90	113.90
Total 101201:											
12/19	12/12/2019	205737	749	VERIZON WIRELESS	CELLULAR PHONES - FD	9843272224	1	1010-422-10-45	COMMUNICATIONS	319.92	319.92
Total 9843272224:											

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12/19	12/12/2019	205738	1551	WASHOE COUNTY DISTR	INVESTIGATIONS-PD	93611974	1	1009-421-10-45	INVESTIGATIVE FUNDS	500.00	500.00
Total 93611974:											
12/19	12/12/2019	205739	770	WESTERN NEVADA SUP	SUPPLIES- GAS	68101031	1	7401-430-62-46	SUPPLIES-GENERAL	631.08	631.08
Total 68101031:											
12/19	12/12/2019	205739	770	WESTERN NEVADA SUP	SUPPLIES- GAS	68128032	1	7401-430-62-46	SUPPLIES-GENERAL	189.38	189.38
Total 68128032:											
12/19	12/12/2019	205739	770	WESTERN NEVADA SUP	SUPPLIES- WATER	68128131	1	7110-430-42-46	SUPPLIES-SMALL TOOLS	12.62	12.62
Total 68128131:											
12/19	12/12/2019	205740	1198	WESTWOOD SANITATIO	PORTABLE TOILET - MEMORIAL	A-59247	1	1000-452-20-44	RENT & LEASES EQUIP & VEHI	117.75	117.75
Total A-59247:											
12/19	12/12/2019	205740	1198	WESTWOOD SANITATIO	PORTABLE TOILET-GOLF COUR	A-59254	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	98.66	98.66
Total A-59254:											
12/19	12/12/2019	205740	1198	WESTWOOD SANITATIO	PORTABLE TOILET - SKYLINE	A-59260	1	1000-452-20-44	RENT & LEASES EQUIP & VEHI	98.66	98.66
Total A-59260:											
12/19	12/12/2019	205740	1198	WESTWOOD SANITATIO	PORTABLE TOILET-GOLF COUR	A-59264	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	98.66	98.66
Total A-59264:											
Grand Totals:										34,103.80	34,103.80

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

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

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12/19	12/13/2019	205741	208		REIM HEALTH INSURANCE	121319	1	7610-2239-006	RETIREE SICK LEAVE BANK PA	428.38	428.38
Total 121319:											428.38
Grand Totals:											428.38

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

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12/19	12/19/2019	205758	2	A-1 CHEMICAL INC	CUSTODIAL SUPPLIES-PARKS	6518510	1	1000-452-20-46	SUPPLIES-JANITORIAL	167.31	167.31
Total 6518510:											
12/19	12/19/2019	205759	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9966963812	1	7401-430-62-46	SUPPLIES-GENERAL	140.15	140.15
12/19	12/19/2019	205759	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9966963812	2	2007-431-20-44	REPAIR AND MAINTENANCE-VE	90.95	90.95
12/19	12/19/2019	205759	21	AIRGAS USA, LLC	ACETYLENE/ARGON/OXYGEN/	9966963812	3	7110-430-42-46	SUPPLIES-GENERAL	225.95	225.95
Total 9966963812:											
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-STREETS	637166993	1	2007-431-20-44	LINEN SERVICE	37.82	37.82
Total 637166993:											
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-STREETS	637166994	1	2007-431-20-44	LINEN SERVICE	55.67	55.67
Total 637166994:											
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-GAS	637166995	1	7401-430-62-44	LINEN SERVICES	52.17	52.17
Total 637166995:											
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-WATER	637166996	1	7110-430-42-44	LINEN SERVICE	41.92	41.92
Total 637166996:											
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	CUSTODIAL SUPPLIES-PW	637180601	1	7620-430-10-44	LINEN SERVICE	37.82	37.82
Total 637180601:											
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	CUSTODIAL SUPPLIES-PW	637180602	1	7620-430-10-44	LINEN SERVICE	55.67	55.67
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	JANITORIAL SUPPLIES-PW	637180602	2	7620-430-10-46	SUPPLIES-JANITORIAL	65.04	65.04
Total 637180602:											
										120.71	120.71

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12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-GAS	637180603	1	7401-430-62-44	LINEN SERVICES	52.17	52.17
Total 637180603:											
12/19	12/19/2019	205760	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-WATER	637180604	1	7110-430-42-44	LINEN SERVICE	62.36	62.36
Total 637180604:											
12/19	12/19/2019	205761	9864		REFUND WATER OVERPAYMEN	10305350000	1	9999-1001-001	CASH CLEARING - UTILITIES	639.37	639.37
Total 10305350000:											
12/19	12/19/2019	205762	9866		REFUND GAS DEPOSIT	10304350032	1	7401-2228-000	DEPOSITS-CUSTOMER	138.80	138.80
Total 10304350032:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES-WATER	454551	1	7110-430-42-46	SUPPLIES-GENERAL	71.00	71.00
Total 454551:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES- GAS	455570	1	7401-430-62-46	SUPPLIES-GENERAL	19.29	19.29
Total 455570:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES- WATER	455583	1	7110-430-42-46	SUPPLIES-GENERAL	8.68	8.68
Total 455583:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES-WATER	455933	1	7110-430-42-46	SUPPLIES-GENERAL	33.77	33.77
Total 455933:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES-SNOW	456015	1	2006-431-25-46	SUPPLIE - GENERAL	15.22	15.22
Total 456015:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES-PARKS	456054	1	1000-452-20-46	SUPPLIES-GENERAL	9.61	9.61

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Total 456054:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES-GAS	456077	1	7401-430-62-46	SUPPLIES-GENERAL	7.74	7.74
Total 456077:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES-WATER	456078	1	7110-430-42-46	SUPPLIES-GENERAL	68.51	68.51
Total 456078:											
12/19	12/19/2019	205763	76	BILLINGTON ACE HARD	SUPPLIES	456144	1	1000-417-10-44	FACILITY - REPAIR & MAINTENA	96.51	96.51
Total 456144:											
12/19	12/19/2019	205764	9875		REFUND GAS OVERPAYMENT	10531310003	1	9999-1001-001	CASH CLEARING - UTILITIES	50.00	50.00
Total 10531310003:											
12/19	12/19/2019	205765	9863		REFUND WATER OVERPAYMENT	10411100000	1	9999-1001-001	CASH CLEARING - UTILITIES	1.13	1.13
12/19	12/19/2019	205765	9863		REFUND GAS OVERPAYMENT	10411100000	2	9999-1001-001	CASH CLEARING - UTILITIES	1.10	1.10
Total 10411100000:											
12/19	12/19/2019	205766	9870		REFUND GAS OVERPAYMENT	10219350228	1	9999-1001-001	CASH CLEARING - UTILITIES	33.52	33.52
Total 10219350228:											
12/19	12/19/2019	205767	9876		REFUND GAS OVERPAYMENT	10522750000	1	9999-1001-001	CASH CLEARING - UTILITIES	55.00	55.00
Total 10522750000:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - 600 MAI	PLC600MAINST 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLC600MAINST 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - DIAMO	PLCDIAMONDMTN 12011	1	2007-431-20-44	DISPOSAL	42.70	42.70

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 PLCDIAMONDMTN 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - ELKS L	PLCELKSLODGE 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCELKSLODGE 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - HAIR H	PLCHAIRHUNTER 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCHAIRHUNTER 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - HOTEL	PLCHOTELLSN1 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCHOTELLSN1 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - LITTLE I	PLCLITTLEITAL 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCLITTLEITAL 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - MT LAS	PLCMYLASSNP 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCMYLASSNP 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - PANCE	PLCPANCERAPL 120119	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCPANCERAPL 120119:											
12/19	12/19/2019	205768	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - UPTOW	PLCUPTOWNPARK 12011	1	2007-431-20-44	DISPOSAL	42.70	42.70
Total PLCUPTOWNPARK 120119:											
12/19	12/19/2019	205769	115	CASELLE INC.	SOURCE CODE ESCROW 1/1/2	99314	1	1000-1430-105	PREPAID - OTHER	100.00	100.00
12/19	12/19/2019	205769	115	CASELLE INC.	SOURCE CODE ESCROW 1/1/2	99314	2	1000-417-10-43	TECHNICAL SVCS	100.00	100.00
Total 99314:											
12/19	12/19/2019	205770	9873		REFUND WATER OVERPAYMENT	10241690004	1	9999-1001-001	CASH CLEARING - UTILITIES	20.50	20.50
12/19	12/19/2019	205770	9873		REFUND GAS OVERPAYMENT	10241690004	2	9999-1001-001	CASH CLEARING - UTILITIES	160.48	160.48

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 10241690004:											
12/19	12/19/2019	205771	152	COUSO TECHNOLOGY &	PROFESSIONAL SERVICES-PD	1762	1	1009-421-10-43	PROFESSIONAL SERVICES	150.00	150.00
Total 1762:											
12/19	12/19/2019	205757	219	ED STAUB & SONS PETR	FINANCE CHARGE-GC	1009784	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	65.47	65.47
Total 1009784:											
12/19	12/19/2019	205757	219	ED STAUB & SONS PETR	4566 GAL UNLEADED	1074310	1	1000-1410-001	INVENTORIES-GASOLINE	16,581.94	16,581.94
Total 1074310:											
12/19	12/19/2019	205757	219	ED STAUB & SONS PETR	FINANCE CHARGE-GC	1246052	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	3.03	3.03
Total 1246052:											
12/19	12/19/2019	205757	219	ED STAUB & SONS PETR	4624 GAL UNLEADED	1479170	1	1000-1410-001	INVENTORIES-GASOLINE	11,790.31	11,790.31
Total 1479170:											
12/19	12/19/2019	205757	219	ED STAUB & SONS PETR	3508 GAL DIESEL	1479204	1	1000-1410-001	INVENTORIES-GASOLINE	10,497.51	10,497.51
Total 1479204:											
12/19	12/19/2019	205772	7111		REFUND ELECTRICAL PANEL	121619	1	1000-2228-009	DEPOSITS-COMM CENTER RE	100.00	100.00
Total 121619:											
12/19	12/19/2019	205773	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-JO	979923A	1	7112-430-42-43	TECHNICAL SERVICES	28.00	28.00
Total 979923A:											
12/19	12/19/2019	205773	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	979924A	1	7110-430-42-43	TECHNICAL SVCS	117.00	117.00
Total 979924A:											

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
12/19	12/19/2019	205773	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	990242A	1	7110-430-42-43	TECHNICAL SVCS	117.00	117.00
Total 990242A:											
12/19	12/19/2019	205774	257	FOREST OFFICE EQUIPM	MAINT.CONTRACT FOLD MACHI	SV000011	1	7110-430-42-44	REPAIR AND MAINTENANCE-MI	87.78	87.78
Total SV000011:											
12/19	12/19/2019	205775	9861		REFUND GAS DEPOSIT	10120650346	1	7401-2228-000	DEPOSITS-CUSTOMER	71.87	71.87
Total 10120650346:											
12/19	12/19/2019	205776	265	FRONTIER	257-1033-PARKS	1033 120519	1	1000-452-20-45	COMMUNICATIONS	250.61	250.61
Total 1033 120519:											
12/19	12/19/2019	205776	265	FRONTIER	257-1041 ADMIN-PW	1041 120519	1	7620-430-10-45	COMMUNICATIONS	664.14	664.14
Total 1041 120519:											
12/19	12/19/2019	205776	265	FRONTIER	257-1044 PRI	1044 120519	1	7620-430-10-45	COMMUNICATIONS	93.55	93.55
Total 1044 120519:											
12/19	12/19/2019	205776	265	FRONTIER	257-3292 MUSEUM	3292 121019	1	1000-451-80-45	COMMUNICATION	124.87	124.87
Total 3292 121019:											
12/19	12/19/2019	205776	265	FRONTIER	257-7098 NATURAL GAS	7098 120119	1	7401-430-62-45	COMMUNICATIONS	85.98	85.98
Total 7098 120119:											
12/19	12/19/2019	205777	9878		REFUND GAS DEPOSIT	10203141606	1	7401-2228-000	DEPOSITS-CUSTOMER	172.63	172.63
Total 10203141606:											
12/19	12/19/2019	205778	756	W.W. GRAINGER INC	SUPPLIES-GAS	9363106593	1	7401-430-62-46	SUPPLIES-GENERAL	153.00	153.00

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 9363106593:											
12/19	12/19/2019	205779	280	GRANITE CONSTRUCTIO	COLD MIX- STREETS	1717797	1	2007-431-20-44	REPAIR AND MAINTENANCE-VE	988.06	988.06
12/19	12/19/2019	205779	280	GRANITE CONSTRUCTIO	COLD MIX-GAS	1717797	2	7401-430-62-44	REPAIR AND MAINT-VEHICLE	988.06	988.06
12/19	12/19/2019	205779	280	GRANITE CONSTRUCTIO	COLD MIX-WATER	1717797	3	7110-430-42-44	REPAIR AND MAINTENANCE-VE	988.06	988.06
Total 1717797:											
12/19	12/19/2019	205780	9871		REFUND WATER OVERPAYMEN	10219450126	1	9999-1001-001	CASH CLEARING - UTILITIES	2.57	2.57
Total 10219450126:											
12/19	12/19/2019	205781	9617		REFUND GAS OVERPAYMENT	10520250006	1	9999-1001-001	CASH CLEARING - UTILITIES	124.70	124.70
Total 10520250006:											
12/19	12/19/2019	205782	9868		REFUND GAS DEPOSIT	10120600015	1	7401-2228-000	DEPOSITS-CUSTOMER	160.92	160.92
Total 10120600015:											
12/19	12/19/2019	205783	9874		REFUND WATER DEPOSIT	10414600000	1	9999-1001-001	CASH CLEARING - UTILITIES	21.87	21.87
Total 10414600000:											
12/19	12/19/2019	205784	9865		REFUND WATER OVERPAYMEN	10512950000	1	9999-1001-001	CASH CLEARING - UTILITIES	8.59	8.59
12/19	12/19/2019	205784	9865		REFUND GAS OVERPAYMENT	10512950000	2	9999-1001-001	CASH CLEARING - UTILITIES	101.03	101.03
Total 10512950000:											
12/19	12/19/2019	205785	9879		CARL MOYER GRANT	121319	1	8405-430-10-48	GRANTS	35,000.00	35,000.00
Total 121319:											
12/19	12/19/2019	205786	1350	JONES & MAYER	PROFESSIONAL SERVICES	95157	1	1000-412-10-43	PROFESSIONAL SVCS	178.50	178.50
Total 95157:											
12/19	12/19/2019	205786	1350	JONES & MAYER	PROFESSIONAL SERVICES	95158	1	1000-412-10-43	PROFESSIONAL SVCS	306.00	306.00

Check Register - Payments by Vendor
 Check Issue Dates: 12/19/2019 - 12/19/2019

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 95158:											
12/19	12/19/2019	205787	8091		REFUND ELECTRICAL PANEL	121619	1	1000-2228-009	DEPOSITS-COMM CENTER RE	100.00	100.00
Total 121619:											
12/19	12/19/2019	205788	411	LASSEN MOTOR PARTS	SUPPLIES-PW	341480	1	7620-430-10-44	REPAIR AND MAINTENANCE-VE	138.27	138.27
Total 341480:											
12/19	12/19/2019	205788	411	LASSEN MOTOR PARTS	SUPPLIES-PARKS	341661	1	1000-452-20-44	MISC - REPAIR & MAINTENANC	53.61	53.61
Total 341661:											
12/19	12/19/2019	205788	411	LASSEN MOTOR PARTS	SUPPLIES-PARKS	341752	1	1000-452-20-44	MISC - REPAIR & MAINTENANC	11.79	11.79
Total 341752:											
12/19	12/19/2019	205789	1321	LAW OFFICES OF GREG	PROFESSIONAL SERVICES-AIR	13914	1	7620-430-11-43	PROFESSIONAL SERVICES	160.00	160.00
Total 13914:											
12/19	12/19/2019	205789	1321	LAW OFFICES OF GREG	PROFESSIONAL SERVICES-AIR	13936	1	7620-430-11-43	PROFESSIONAL SERVICES	1,050.00	1,050.00
Total 13936:											
12/19	12/19/2019	205790	437	LMUD	JOHNSTONVILLE RD SPRINKLE	10262 121019	1	1000-452-20-46	ELECTRICITY	31.91	31.91
Total 10262 121019:											
12/19	12/19/2019	205790	437	LMUD	SOUTH ST ROOSEVELT AREA L	1744 112519	1	1000-452-20-46	ELECTRICITY	8.64	8.64
Total 1744 112519:											
12/19	12/19/2019	205790	437	LMUD	66 N LASSEN ST	2466 121019	1	1000-417-10-46	ELECTRICITY	585.99	585.99
Total 2466 121019:											

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
12/19	12/19/2019	205790	437	LMUD	N WEATHERLOW ST-TENNIS S	24661 121019	1	1000-452-20-46	ELECTRICITY	25.00	25.00
Total 24661 121019:											
12/19	12/19/2019	205790	437	LMUD	STREET LIGHTS	2467 121019	1	2007-431-60-46	ELECTRICITY	1,615.54	1,615.54
Total 2467 121019:											
12/19	12/19/2019	205790	437	LMUD	65 N WEATHERLOW ST-COMM	2865 121019	1	1000-452-20-46	ELECTRICITY	46.64	46.64
Total 2865 121019:											
12/19	12/19/2019	205790	437	LMUD	65 N WEATHERLOW ST-MUSEU	2866 121019	1	1000-451-80-46	ELECTRICITY	26.35	26.35
Total 2866 121019:											
12/19	12/19/2019	205790	437	LMUD	65 N WEATHERLOW ST-PARK O	2867 121019	1	1000-452-20-46	ELECTRICITY	54.76	54.76
Total 2867 121019:											
12/19	12/19/2019	205790	437	LMUD	N WEATHERLOW ST-TENNIS C	2870 121019	1	1000-452-20-46	ELECTRICITY	29.06	29.06
Total 2870 121019:											
12/19	12/19/2019	205790	437	LMUD	NORTH ST BALL PARK-MEM FIE	2873 121019	1	1000-452-20-46	ELECTRICITY	31.16	31.16
Total 2873 121019:											
12/19	12/19/2019	205790	437	LMUD	HARRIS DR & HWY 36-WATER	30658 121019	1	7110-430-42-46	ELECTRICITY	301.55	301.55
Total 30658 121019:											
12/19	12/19/2019	205790	437	LMUD	472-105 JOHNSTONVILLE WATE	350161 121019	1	7112-430-42-46	ELECTRICITY	173.05	173.05
Total 350161 121019:											
12/19	12/19/2019	205790	437	LMUD	UPTOWN DECOR LIGHTS-STRE	43511 121019	1	2007-431-60-46	ELECTRICITY	219.89	219.89

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 43511 121019:											
12/19	12/19/2019	205790	437	LMUD	115 N WEATHERLOW ST-MUSE	43866 121019	1	1000-451-80-46	ELECTRICITY	49.95	49.95
Total 43866 121019:											
12/19	12/19/2019	205790	437	LMUD	WELL #3-WATER	4559 121019	1	7110-430-42-46	ELECTRICITY	524.65	524.65
Total 4559 121019:											
12/19	12/19/2019	205790	437	LMUD	606 1/2 NEVADA ST	58211 121019	1	1000-417-10-46	ELECTRICITY	27.31	27.31
Total 58211 121019:											
12/19	12/19/2019	205790	437	LMUD	NORTH ST PARK LIGHTS-MEM	9283 121019	1	1000-452-20-46	ELECTRICITY	73.10	73.10
Total 9283 121019:											
12/19	12/19/2019	205790	437	LMUD	GEO PUMP #1	9297 121019	1	7301-430-52-46	ELECTRICITY	1,816.20	1,816.20
Total 9297 121019:											
12/19	12/19/2019	205791	480	MINERS & PISANI INC	SUPPLIES- GAS	IN-006724	1	7401-430-62-46	SUPPLIES-GENERAL	866.76	866.76
Total IN-006724:											
12/19	12/19/2019	205792	7471		CARL MOYER GRANT	121319	1	8405-430-10-48	GRANTS	35,000.00	35,000.00
Total 121319:											
12/19	12/19/2019	205793	9872		REFUND GAS OVERPAYMENT	10303600000	1	9999-1001-001	CASH CLEARING - UTILITIES	21.11	21.11
Total 10303600000:											
12/19	12/19/2019	205794	9877		REFUND HOME OCC.	120419	1	1000-419-10-34	ZONING & SUBDIVISION FEES	90.00	90.00
Total 120419:											

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
12/19	12/19/2019	205795	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE RE	967534	1	7401-430-62-43	TECHNICAL SVCS	65.06	65.06
12/19	12/19/2019	205795	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE RE	967534	2	7110-430-42-43	TECHNICAL SVCS	65.07	65.07
Total 967534:											
12/19	12/19/2019	205796	9133	OWEN EQUIPMENT SALE	SERVICE CHARGE-STREETS	19100119	1	2007-431-20-44	REPAIR AND MAINTENANCE-VE	59.81	59.81
Total 19100119:											
12/19	12/19/2019	205796	9133	OWEN EQUIPMENT SALE	SERVICES-STREETS	19110171	1	2007-431-20-44	REPAIR AND MAINTENANCE-VE	59.81	59.81
Total 19110171:											
12/19	12/19/2019	205797	8821	PAVEMENT ENGINEERIN	2012 STIP PAVEMENT PROJECT	1910-107B	2	2007-431-37-43	TECHNICAL SERVICES	16,252.50	16,252.50
Total 1910-107B:											
12/19	12/19/2019	205798	8821	PAVEMENT ENGINEERIN	2012 STIP PAVEMENTY PROJE	1910-107A	1	2007-431-36-43	TECHNICAL SERVICES	7,977.50	7,977.50
Total 1910-107A:											
12/19	12/19/2019	205799	546	PAYLESS BUILDING SUP	SUPPLIES-WATER	2500993	1	7110-430-42-46	SUPPLIES-GENERAL	44.68	44.68
Total 2500993:											
12/19	12/19/2019	205799	546	PAYLESS BUILDING SUP	SUPPLIES-WATER	2509998	1	7110-430-42-46	SUPPLIES-GENERAL	207.25	207.25
Total 2509998:											
12/19	12/19/2019	205799	546	PAYLESS BUILDING SUP	SUPPLIES-WATER	2510060	1	7110-430-42-46	SUPPLIES-GENERAL	27.34	27.34
Total 2510060:											
12/19	12/19/2019	205799	546	PAYLESS BUILDING SUP	SUPPLIES-GAS	2510181	1	7401-430-62-46	SUPPLIES-GENERAL	17.05	17.05
Total 2510181:											
12/19	12/19/2019	205799	546	PAYLESS BUILDING SUP	SUPPLIES-STREETS	2510504	1	2007-431-20-46	SUPPLIES-GENERAL	16.23	16.23

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 2510504:											
12/19	12/19/2019	205800	563	POULSEN WELDING SHO	REPAIRS- GEO	3663	1	7301-430-52-44	REPAIR AND MAINTENANCE-MI	16.23	16.23
Total 3663:											
12/19	12/19/2019	205800	563	POULSEN WELDING SHO	REPAIRS- GAS	3664	1	7401-430-62-46	SUPPLIES-GENERAL	235.95	235.95
12/19	12/19/2019	205800	563	POULSEN WELDING SHO	REPAIRS- WATER	3664	2	7110-430-44-44	CONSTRUCTION SERVICES	425.00	425.00
Total 3664:											
12/19	12/19/2019	205801	9689	PRENTICE, LONG & EPP	PROFESSIONAL SERVICES	3335	1	1000-412-10-43	PROFESSIONAL SVCS	561.00	561.00
Total 3335:											
12/19	12/19/2019	205802	9869		REFUND GAS DEPOSIT	10114170005	1	7401-2228-000	DEPOSITS-CUSTOMER	7.00	7.00
Total 10114170005:											
12/19	12/19/2019	205803	9855	SHAW ENGINEERING, LT	PROFESSIONAL SERVICES-WA	181413	1	7110-430-44-44	CONSTRUCTION SERVICES	1,870.00	1,870.00
Total 181413:											
12/19	12/19/2019	205804	1265	SUSANVILLE PAINT CEN	SUPPLIES-WATER	10006968	1	7110-430-42-46	SUPPLIES-GENERAL	154.44	154.44
Total 10006968:											
12/19	12/19/2019	205805	683		REFUND GAS OVERPAYMENT	10123300021	1	9999-1001-001	CASH CLEARING - UTILITIES	7.74	7.74
Total 10123300021:											
12/19	12/19/2019	205805	683		REFUND GAS OVERPAYMENT	10324900005	1	9999-1001-001	CASH CLEARING - UTILITIES	75.64	75.64
Total 10324900005:											
12/19	12/19/2019	205806	712	TNS TRUCKING CO	SUPPLIES-STREETS	3953	1	2007-431-20-46	SUPPLIES-GENERAL	528.74	528.74

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 3953:											
12/19	12/19/2019	205807	9867		REFUND GAS DEPOSIT	10306806417	1	7401-2228-000	DEPOSITS-CUSTOMER	528.74	528.74
Total 10306806417:											
12/19	12/19/2019	205808	9862		REFUND GAS DEPOSIT	1022960003	1	7401-2228-000	DEPOSITS-CUSTOMER	166.40	166.40
Total 1022960003:											
12/19	12/19/2019	205809	770	WESTERN NEVADA SUP	SUPPLIES-WATER	67937346	1	7110-430-42-46	SUPPLIES-GENERAL	242.73	242.73
Total 67937346:											
12/19	12/19/2019	205809	770	WESTERN NEVADA SUP	SUPPLIES-WATER	68099251	1	7110-430-42-46	SUPPLIES-GENERAL	118.78	118.78
Total 68099251:											
12/19	12/19/2019	205809	770	WESTERN NEVADA SUP	SUPPLIES-GAS	68117471	1	7401-430-62-46	SUPPLIES-GENERAL	42.88	42.88
Total 68117471:											
12/19	12/19/2019	205809	770	WESTERN NEVADA SUP	SUPPLIES-WATER	68118544	1	7110-430-42-46	SUPPLIES-GENERAL	1,865.12	1,865.12
Total 68118544:											
12/19	12/19/2019	205809	770	WESTERN NEVADA SUP	SUPPLIES-WATER	68121821	1	7110-430-42-46	SUPPLIES-GENERAL	554.70	554.70
Total 68121821:											
12/19	12/19/2019	205809	770	WESTERN NEVADA SUP	SUPPLIES-WATER	68131293	1	7110-430-42-46	SUPPLIES-SMALL TOOLS	100.11	100.11
Total 68131293:											
12/19	12/19/2019	205809	770	WESTERN NEVADA SUP	SUPPLIES-WATER	68132835	1	7110-430-42-46	SUPPLIES-GENERAL	692.65	692.65
Total 68132835:											

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
Grand Totals:											
										159,102.75	159,102.75

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

Check Register - Payments by Vendor
Check Issue Dates: 1/2/2020 - 1/2/2020

CITY OF SUSANVILLE

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
01/20	01/02/2020	205817	9791	B&H FOTO & ELECTRONI	DOJ GRANT	164184061	1	1009-421-11-47	MACHINERY AND EQUIPMENT	5,193.24	5,193.24
Total 164184061:											
01/20	01/02/2020	205817	9791	B&H FOTO & ELECTRONI	DOJ GRANT	164207894	1	1009-421-11-47	MACHINERY AND EQUIPMENT	3,116.46	3,116.46
Total 164207894:											
01/20	01/02/2020	205817	9791	B&H FOTO & ELECTRONI	DOJ GRANT	164582311	1	1009-421-11-47	MACHINERY AND EQUIPMENT	616.25	616.25
Total 164582311:											
01/20	01/02/2020	205817	9791	B&H FOTO & ELECTRONI	DOJ GRANT	164582311	1	1009-421-11-47	MACHINERY AND EQUIPMENT	6,000.00	6,000.00
Total 164582311:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES- FD	456023	1	1010-422-10-44	FACILITY -REPAIR & MAINTENA	6.26	6.26
Total 456023:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	456499	1	2007-431-20-46	SUPPLIES-GENERAL	12.41	12.41
Total 456499:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES- FD	456510	1	1010-422-10-44	FACILITY -REPAIR & MAINTENA	9.63	9.63
Total 456510:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES- STREETS	456561	1	2007-431-20-46	SUPPLIES-GENERAL	6.16	6.16
Total 456561:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES-WATER	456664	1	7110-430-42-46	SUPPLIES-GENERAL	52.05	52.05

Check Register - Payments by Vendor
Check Issue Dates: 1/2/2020 - 1/2/2020

CITY OF SUSANVILLE

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 456664:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES-GAS	456688	1	7401-430-62-46	SUPPLIES-GENERAL	14.47	14.47
Total 45668:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	CREDIT-WATER	456691	1	7110-430-42-46	SUPPLIES-GENERAL	.39-	.39-
Total 456691:											
01/20	01/02/2020	206818	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	456702	1	2007-431-20-46	SUPPLIES-GENERAL	24.12	24.12
Total 456702:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES-GAS	456713	1	7401-430-62-46	SUPPLIES-GENERAL	8.09	8.09
Total 456713:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES-STREETS	456715	1	2007-431-20-46	SUPPLIES-GENERAL	4.82	4.82
Total 456715:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES- FD	456737	1	1010-422-10-44	VEHICLE - REPAIR & MAINTENA	10.10	10.10
Total 456737:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES- FD	456883	1	1010-422-10-44	VEHICLE - REPAIR & MAINTENA	25.49	25.49
Total 456883:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES- FD	456974	1	1010-422-10-44	FACILITY -REPAIR & MAINTENA	7.23	7.23
Total 456974:											
01/20	01/02/2020	205818	76	BILLINGTON ACE HARD	SUPPLIES- FD	457030	1	1010-422-10-44	FACILITY -REPAIR & MAINTENA	23.88	23.88
Total 457030:											

Check Register - Payments by Vendor
Check Issue Dates: 1/2/2020 - 1/2/2020

CITY OF SUSANVILLE

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
01/20	01/02/2020	205819	1307	C&S WASTE SOLUTIONS	1801 MAIN ST	SVL7 120119	1	1009-421-10-44	DISPOSAL	108.99	108.99
Total SVL7 120119:											
01/20	01/02/2020	205820	148	COMPUTER LOGISTICS	TECHNICAL SERVICES	21027	1	1000-417-10-43	TECHNICAL SVCS	1,666.67	1,666.67
Total 21027:											
01/20	01/02/2020	205820	148	COMPUTER LOGISTICS	SUPPLIES-WATER	81020	1	7110-430-42-46	SUPPLIES-GENERAL	1,233.38	1,233.38
Total 81020:											
01/20	01/02/2020	205820	148	COMPUTER LOGISTICS	TECHNICAL SERVICES-FD	81027	2	1010-422-10-43	TECHNICAL SVCS	175.44	175.44
Total 81027:											
01/20	01/02/2020	205820	148	COMPUTER LOGISTICS	TECHNICAL SERVICES-PD	81027...	3	1009-421-10-43	TECHNICAL SERVICES	1,929.82	1,929.82
Total 81027...:											
01/20	01/02/2020	205820	148	COMPUTER LOGISTICS	TECHNICAL SERVICES-PW	81027...	4	7620-430-10-43	TECHNICAL SVCS	1,228.07	1,228.07
Total 81027...:											
01/20	01/02/2020	205820	148	COMPUTER LOGISTICS	SUPPLIES-WATER	81079	1	7110-430-42-46	SUPPLIES-GENERAL	53.57	53.57
Total 81079:											
01/20	01/02/2020	205821	184	DEPARTMENT OF JUSTI	FINGERPRINTS - APPS, FBI	420594	1	1000-416-10-45	FINGERPRINTING SERVICES	32.00	32.00
Total 420594:											
01/20	01/02/2020	205822	194	DIAMOND SAW SHOP IN	SUPPLIES-STREETS	17523	1	2007-431-20-46	SUPPLIES-SMALL TOOLS	14.00	14.00
Total 17523:											
01/20	01/02/2020	205823	1260	DIRECTV INC	CABLE-GC	37002776783	1	7530-451-52-45	COMMUNICATIONS	197.21	197.21

CITY OF SUSANVILLE
Check Register - Payments by Vendor
Check Issue Dates: 1/2/2020 - 1/2/2020

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 3700276783:											
01/20	01/02/2020	205824	241	FEATHER PUBLISHING C	ADVERTISEMENT-PW	1604058	1	7620-430-10-45	ADVERTISING	197.21	197.21
Total 1604058:											
01/20	01/02/2020	205824	241	FEATHER PUBLISHING C	ADVERTISEMENT-PW	1605266	1	7620-430-10-45	ADVERTISING	122.40	122.40
Total 1605266:											
01/20	01/02/2020	205824	241	FEATHER PUBLISHING C	ADVERTISEMENT-PW	1606420	1	7620-430-10-45	ADVERTISING	122.40	122.40
Total 1606420:											
01/20	01/02/2020	205824	241	FEATHER PUBLISHING C	ADVERTISEMENT-PW	1607526	1	7620-430-10-45	ADVERTISING	122.40	122.40
Total 1607526:											
01/20	01/02/2020	205825	257	FOREST OFFICE EQUIPM	COPY PAPER- PW	AR4425	1	7620-430-10-44	RENT & LEASE EQUIP & VEHIC	1,536.99	1,536.99
Total AR4425:											
01/20	01/02/2020	205826	265	FRONTIER	257-0315 AWOS AIRPORT	0315 121519	1	7201-430-81-45	COMMUNICATIONS	51.71	51.71
Total 0315 121519:											
01/20	01/02/2020	205826	265	FRONTIER	257-1182 NAT GAS TELEMETRY	1182 121019	1	7401-430-62-45	COMMUNICATIONS	43.90	43.90
Total 1182 121019:											
01/20	01/02/2020	205826	265	FRONTIER	252-1182 SCADA - WATER	2-1182 121019	1	7110-430-42-45	COMMUNICATIONS	312.57	312.57
Total 2-1182 121019:											
01/20	01/02/2020	205826	265	FRONTIER	257-4725-FAX	4725 121519	1	1000-419-10-45	COMMUNICATIONS	62.43	62.43
01/20	01/02/2020	205826	265	FRONTIER	257-4725 CITY HALL FAX	4725 121519	2	1000-417-10-45	COMMUNICATIONS	62.43	62.43

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 4725 121519:											
01/20	01/02/2020	205826	265	FRONTIER	257-5152 FIRE	5152 121019	1	1010-422-10-45	COMMUNICATIONS	310.50	310.50
Total 5152 121019:											
01/20	01/02/2020	205827	756	W.W. GRAINGER INC	SUPPLIES-FD	9378414800	1	1010-422-10-46	SUPPLIES- SMALL TOOLS	12.15	12.15
Total 9378414800:											
01/20	01/02/2020	205828	8912		TR EX ENGLEWOOD, CO 1/5/19	121819	1	1000-424-20-45	TRAVEL	494.00	494.00
Total 121819:											
01/20	01/02/2020	205829	1103	ITRON INC	SPECIALIZED EQUIPMENT	495993	1	7110-430-42-47	MACHINERY AND EQUIPMENT	3,656.10	3,656.10
01/20	01/02/2020	205829	1103	ITRON INC	SPECIALIZED EQUIPMENT	495993	2	7401-430-62-47	MACHINERY & EQUIPMENT	3,656.10	3,656.10
Total 495993:											
01/20	01/02/2020	205830	374	L N CURTIS & SONS	SUPPLIES- FIRE	INV343478	1	1010-422-10-46	SUPPLIES- SAFETY ITEMS	64.35	64.35
Total INV343478:											
01/20	01/02/2020	205831	389	LASSEN CO AUDITOR	ANIMAL CONTROL THRU 7/1/19-	102419	1	1009-421-10-45	ANIMAL CONTROL CONTRACT	17,673.71	17,673.71
01/20	01/02/2020	205831	389	LASSEN CO AUDITOR	DISPATCH SERVICES 7/1/19-9/3	102419	2	1009-421-10-45	DISPATCH CONTRACT	57,264.71	57,264.71
Total 102419:											
01/20	01/02/2020	205832	411	LASSEN MOTOR PARTS	SUPPLIES- SNOW	339669	1	2006-431-25-44	REPAIR & MAINT - VEHICLE	494.75	494.75
Total 339669:											
01/20	01/02/2020	205832	411	LASSEN MOTOR PARTS	SUPPLIES- SNOW	340232	1	2006-431-25-44	REPAIR & MAINT - VEHICLE	52.53	52.53
Total 340232:											
01/20	01/02/2020	205832	411	LASSEN MOTOR PARTS	SUPPLIES-SNOW	340628	1	2006-431-25-44	REPAIR & MAINT - VEHICLE	20.07	20.07

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 340628:											
01/20	01/02/2020	205832	411	LASSEN MOTOR PARTS	SUPPLIES-GAS	341639	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	20.07	20.07
Total 341639:											
01/20	01/02/2020	205832	411	LASSEN MOTOR PARTS	SUPPLIES- GAS	341868	1	7401-430-62-46	SUPPLIES-GENERAL	13.64	13.64
Total 341868:											
01/20	01/02/2020	205832	411	LASSEN MOTOR PARTS	SUPPLIES-GAS	341871	1	7401-430-62-46	SUPPLIES-GENERAL	7.31	7.31
Total 341871:											
01/20	01/02/2020	205833	413	SUSANVILLE TOWING	REPAIR & MAINT-PD	57092	1	1009-421-10-44	VEHICLE-REPAIR & MAINTENA	156.30	156.30
Total 57092:											
01/20	01/02/2020	205834	444		REIM SUPPLIES	120919	1	1000-417-10-46	SUPPLIES-JANITORIAL	46.71	46.71
Total 120919:											
01/20	01/02/2020	205835	1508	MAIN STREET LUBE	VEHICLE MAINT-GAS	12572	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	139.28	139.28
Total 12572:											
01/20	01/02/2020	205836	931	NEWTON, DAN	REIM OFFICE SUPPLIES-WATE	010220	1	7110-430-42-46	SUPPLIES-GENERAL	779.10	779.10
01/20	01/02/2020	205836	931	NEWTON, DAN	REIM OFFICE SUPPLIES-GAS	010220	2	7401-430-62-46	SUPPLIES-GENERAL	779.11	779.11
01/20	01/02/2020	205836	931	NEWTON, DAN	REIM OFFICE SUPPLIES-STRE	010220	3	2007-431-20-46	SUPPLIES-GENERAL	779.11	779.11
Total 010220:											
01/20	01/02/2020	205837	563	POULSEN WELDING SHO	REPAIRS- PD	3665	1	1009-421-10-44	VEHICLE-REPAIR & MAINTENA	120.00	120.00
Total 3665:											
01/20	01/02/2020	205838	967	QUALITY CODE PUBLISH	MUNICIPAL CODE/WEBSITE UP	2019-423	1	1000-411-40-46	BOOKS AND PERIODICALS	1,074.00	1,074.00

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 2019-423:											
01/20	01/02/2020	205839	572	QUILL CORPORATION	OFFICE SUPPLIES	3360831	1	1000-415-10-46	SUPPLIES-GENERAL	1,074.00	1,074.00
Total 3360831:											
01/20	01/02/2020	205840	1040	R & R PRODUCTS INC	MAINT & RPR- GC	CD2403621	1	7530-451-52-44	REPAIR & MAINTENANCE - MIS	441.87	441.87
Total CD2403621:											
01/20	01/02/2020	205841	1200	RADAR SHOP INC, THE	REPAIRS-PD	126303	1	1009-421-10-47	MACHINERY AND EQUIPMENT	365.00	365.00
Total 126303:											
01/20	01/02/2020	205842	1296	RENTAL GUYS	EQUIPMENT RENTAL-GC	719597-5	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	434.19	434.19
Total 719597-5:											
01/20	01/02/2020	205843	1076	SIERRA COFFEE AND BE	BOTTLED WATER	70460	1	1000-417-10-46	SUPPLIES-GENERAL	15.80	15.80
Total 70460:											
01/20	01/02/2020	205844	682	SUSANVILLE MOTORS	REPAIRS & MAINT-PD	622456	1	1009-421-10-44	VEHICLE-REPAIR & MAINTENANA	922.03	922.03
Total 622456:											
01/20	01/02/2020	205845	689	SWRCB	WATER BOARD FEES 7/1/19-6/3	LW-1024261	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	8,305.00	8,305.00
Total LW-1024261:											
01/20	01/02/2020	205845	689	SWRCB	WATER BOARD FEES 7/1/18-6/3	SM-1024255	1	7112-430-42-48	TAXES FEES PERMITS & CHAR	502.00	502.00
Total SM-1024255:											
01/20	01/02/2020	205845	689	SWRCB	WATER BOARD FEES 7/1/19-6/3	WD-0162623	1	7301-430-52-48	TAXES, FEES, PERMITS & CHA	14,073.00	14,073.00
Total WD-0162623:											

Check Register - Payments by Vendor
Check Issue Dates: 1/2/2020 - 1/2/2020

CITY OF SUSANVILLE

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
01/20	01/02/2020	205846	9295	TAMCO CAPITAL CORP	COMMUNICATIONS-PW	5008432581	1	7620-430-10-44	RENT & LEASE EQUIP & VEHIC	469.76	469.76
Total 5008432581:											
01/20	01/02/2020	205847	9717	TIAA COMMERCIAL FINA	COPIER-PW	6787059	1	7620-430-10-44	RENT & LEASE EQUIP & VEHIC	369.35	369.35
Total 6787059:											
01/20	01/02/2020	205848	9544	TONY'S CLEANING SERV	JANITORIAL SERVICES 11/17/19	545	1	1009-421-10-44	CUSTODIAL	600.00	600.00
Total 545:											
01/20	01/02/2020	205849	749	VERIZON WIRELESS	CELLULAR PHONES - PD	9843192204	1	1009-421-10-45	COMMUNICATIONS	849.74	849.74
Total 9843192204:											
01/20	01/02/2020	205849	749	VERIZON WIRELESS	CELLULAR PHONES - PUBLIC	9843271936	1	7620-430-10-45	COMMUNICATIONS	452.01	452.01
01/20	01/02/2020	205849	749	VERIZON WIRELESS	CELLULAR PHONES - PARKS	9843271936	2	1000-452-20-45	COMMUNICATIONS	70.77	70.77
01/20	01/02/2020	205849	749	VERIZON WIRELESS	CELLULAR PHONES - BUILDIN	9843271936	3	1000-424-20-45	COMMUNICATIONS	93.86	93.86
01/20	01/02/2020	205849	749	VERIZON WIRELESS	CELLULAR PHONES - AIR POLL	9843271936	4	7620-430-11-45	COMMUNICATIONS	149.45	149.45
01/20	01/02/2020	205849	749	VERIZON WIRELESS	CELLULAR PHONES - PARKS	9843271936	5	1000-452-20-45	COMMUNICATIONS	128.45	128.45
Total 9843271936:											
01/20	01/02/2020	205850	770	WESTERN NEVADA SUP	SUPPLIES-WATER	68117885	1	7114-430-49-44	CONSTRUCTION SERVICES	1,163.96	1,163.96
Total 68117885:											
01/20	01/02/2020	205851	1378	ZITO MEDIA	CABLE-FD	356225062 122719	1	1010-422-10-45	COMMUNICATIONS	26.82	26.82
Total 356225062 122719:											
Grand Totals:										142,370.05	142,370.05

Check Register - Payments by Vendor
Check Issue Dates: 1/2/2020 - 1/2/2020

CITY OF SUSANVILLE

Report Criteria:

Report type: GL detail
Check.Voided = False

Check Register - Payments by Vendor
Check Issue Dates: 12/18/2019 - 12/18/2019

CITY OF SUSANVILLE

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
12/19	12/18/2019	205756	728	U S POSTMASTER	UB BILLING	12182019	1	7401-430-62-46	POSTAGE	406.47	406.47
12/19	12/18/2019	205756	728	U S POSTMASTER	UB BILLING	12182019	2	7110-430-42-46	POSTAGE	789.03	789.03
Total 12182019:										1,195.50	1,195.50
Grand Totals:										1,195.50	1,195.50

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
12/19	12/30/2019	205816	728	U S POSTMASTER	UB BILLING GAS	123019	1	7401-430-62-46	POSTAGE	275.69	275.69
12/19	12/30/2019	205816	728	U S POSTMASTER	UB BILLING WATER	123019	2	7110-430-42-46	POSTAGE	535.17	535.17
Total 123019:										810.86	810.86
Grand Totals:										810.86	810.86

Reviewed by:  City Administrator

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

Submitted by: Deborah Savage, Finance Manager

Action Date: January 15, 2020

CITY COUNCIL AGENDA ITEM

SUBJECT: **Resolution No. 20-5745** Accepting the City of Susanville’s Audited Financial Statements for the Fiscal Year ending June 30, 2019

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: The firm of Van Lant & Fankhanel, LLP, CPAs has completed the audit of the City’s Financial Statements for the fiscal year ended June 30, 2019. 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 collectively comprises the City’s basic financial statements. The audited financial statements are presented in our Comprehensive Annual Financial Report (CAFR). The CAFR not only presents the basic financial information, but also includes Management’s Discussion and Analysis (MD&A) comparing audited numbers from this year and the previous audited year. It also includes a statistical section which presents detailed information as a context for understanding what is presented in the financial statements, note disclosures and required supplemental information regarding the City’s overall financial health.

I am very pleased to report that we have received an unmodified opinion on these financial statements. The City of Susanville has continually received this unmodified or “clean opinion since 2004. Greg Fankhanel will present the audit report to the City Council.

FISCAL IMPACT: None at this time

ACTION REQUESTED: Motion to approve Resolution No. 20-5745 Accepting the City of Susanville’s Audited Financial Statements for the Fiscal Year ending June 30, 2019

ATTACHMENTS: Resolution No. 20-5745
City of Susanville Comprehensive Annual Financial Statements (CAFR)

RESOLUTION NO. 20-5745
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
ACCEPTING THE ANNUAL AUDIT REPORT FOR THE CITY OF SUSANVILLE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

WHEREAS, Van Lant and Fankhanel, LLP Certified Public Accountants, having been engaged by the City of Susanville to perform the annual audit for the Fiscal Year Ended June 30, 2019: and

WHEREAS, Van Lant and Fankhanel,LLP CPAs, have performed the audit and submitted a Comprehensive Annual Financial Report (CAFR) for the City of Susanville for the Fiscal Year ending June 30, incorporated herein by reference;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Susanville that the CAFR for the fiscal year ended June 30, 2019 is hereby accepted for the City of Susanville.

Dated: January 15, 2020

APPROVED: _____
Kevin Stafford, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution was adopted at a regular meeting of the City Council of the City of Susanville held on the 15th day of January, 2020 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM:

Jessica Ryan, City Attorney

City of Susanville



Photo Credit: Jeremy Couso

2019

Comprehensive Annual Financial Report

Fiscal Year Ended June 30

City of Susanville
Comprehensive Annual Financial Report
Year Ended June 30, 2019

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City of Susanville
Comprehensive Annual Financial Report
Year Ended June 30, 2019

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INTRODUCTORY SECTION



66 North Lassen Street
Susanville, California 93130
Telephone (530) 252-5112
Fax (530) 257-4725

December 19, 2019

To the Honorable Mayor, Members of the
City Council and Citizens of the City of Susanville:

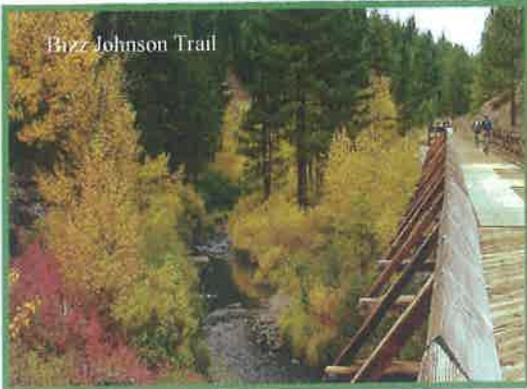
The Comprehensive Annual Financial Report (CAFR) for the City of Susanville for the fiscal year ended June 30, 2019 is hereby submitted as mandated by State statutes. These statutes require that the accounts and fiscal affairs of all municipal entities be examined annually by an independent certified public accountant and a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) be published within six months of the close of each fiscal year.

This report consists of the management's representations concerning the finances of the City of Susanville. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed to both protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City of Susanville's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Susanville's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The City of Susanville's financial statements have been audited by Van Lant and Fankhanel LLP, a firm of licensed certified public accountants. The goal of the audit was to provide reasonable assurance that the financial statements of the City of Susanville for the fiscal year ended June 30, 2019 are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified or clean opinion and the City's financial statements are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that the management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

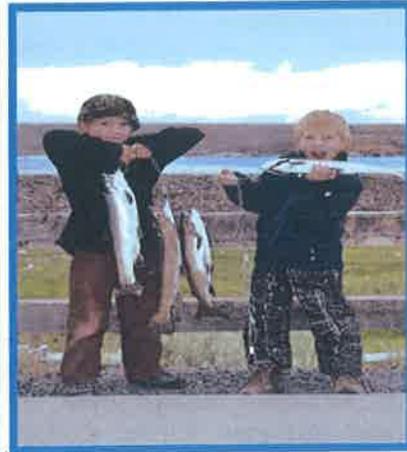
City of Susanville Profile



The City of Susanville is a General-Law City incorporated under California law in 1900. The City is located in Northeastern California (85 miles from Reno, Nevada and 112 miles from Redding California.) and offers a wide variety of experiences for the outdoor enthusiast. There are approximately 60 miles of developed trails for hiking, biking, cross country skiing and horseback riding that provide breathtaking views of the mountain ranges and fall colors.

Numerous rivers and streams as well as the beauty of Eagle Lake provide ample opportunities for fisherman and boating enthusiast to experience our

great outdoors



The spring of 2017 also marked the grand opening of the Honey Lake Valley Recreation Authority (HLVRA) Community Pool. The City of Susanville and County of Lassen combined forces to form the HLVRA joint powers authority for the building of a community pool to replace Roosevelt Pool that closed in 2005 due to structural issues.



Form of Government

The City operates under the City Council/City Administrator form of government. The people of Susanville elect five Council Members, from which the City Council chooses the Mayor and the Mayor Pro-Tempore. The Mayor and Mayor Pro-Tempore are appointed for a two-year term. Council Members are elected to serve alternating four-year terms. The City Council appoints the City Administrator and the City Attorney. All municipal elections are at large.

City Services

The City of Susanville provides a wide range of municipal services, including police and fire protection, water, natural gas and geothermal utilities, street maintenance, snow removal, parks, planning, economic vitality, grant administration, contract administration services for other government agencies, zoning, building and safety, and other general government services. Accounting, payroll, revenue collection, accounts payable, treasury, budget, financial reporting, business licensing and utility billing are the responsibility of the Administrative Services Department.

Accounting Policy and Control

The City's accounting records are maintained on a modified accrual basis. Revenues are recorded when measurable and available and expenditures are recorded when goods or services are received and the liability incurred. The annual budget serves as the foundation for the City of Susanville's financial planning and control. The annual budget is legally required to be adopted by July 1 of each year and is appropriated at the fund level. City Council may appropriate, amend or transfer funds by an affirmative vote of three Council Members at any regular or special Council meeting, with the transfer of some restricted funds requiring a 4/5ths vote. The City Administrator is authorized to transfer between departments of the General Fund and Department Heads have the authority to transfer between most line items within their respective budgets.

Factors Affecting Financial Condition

The City continues to show signs of small growth reflected in property tax revenues and transient occupancy tax receipts. The City has some new housing construction and a new

commercial property that will be developed in the near future. Population for the City increased by .03% from the previous year. Another indicator of economic improvement is the declining unemployment rate for the City.

The three major sources of General Fund revenue include Sales and Use Tax, Property Tax and Property Tax In-Lieu of Vehicle License Fees. These three revenue accounts for approximately 73% of the General Fund Revenues.

Sales and Use Tax

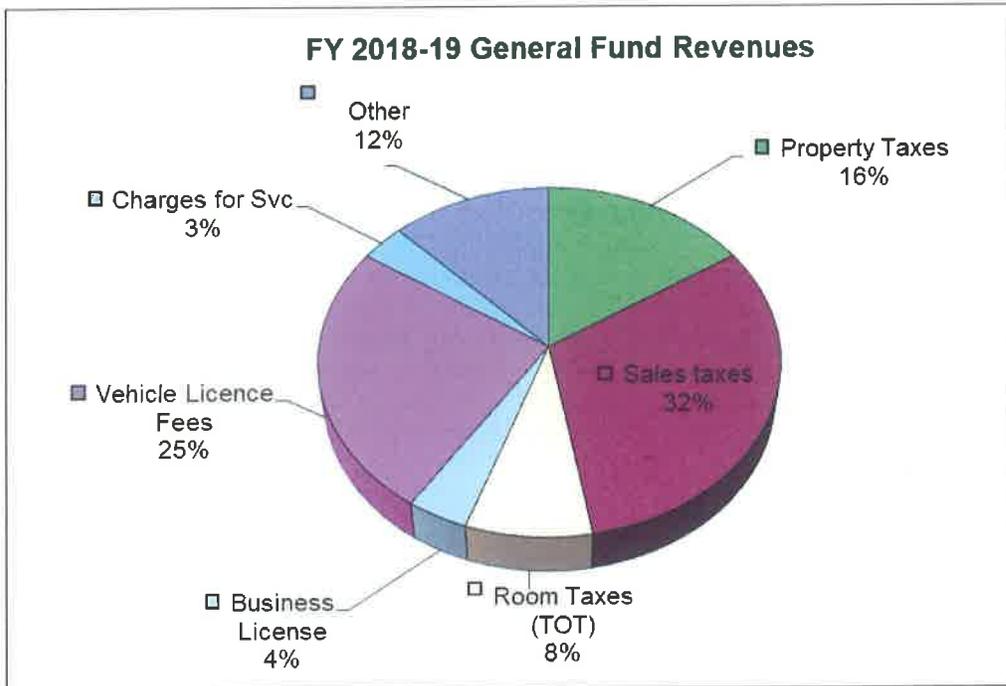
Sales and Use Tax is the City's largest source of revenue, representing approximately 32% of all general fund revenues. Sales and Use Tax had decreased 18% over Fiscal Year 2017/2018. This large decrease includes a misallocation from the Department of Tax and Fee Administration due to an incorrect tax return of approximately \$300,000 that was paid back during 2018/2019 fiscal year

Property Tax

Property Tax represents approximately 16% of all general fund revenues. Property Tax revenue has increased by 7% over the last three years primarily due to continuing growth in property values. New housing construction increased by 4 permits issued for new construction in the 2018/2019 Fiscal Year. The City is expecting continued growth in new housing construction and commercial development as well.

Property Tax In-Lieu of Vehicle License Fees

Property Tax In-Lieu of VLF represents approximately 25% of all general fund revenues. This revenue increased by \$190,946 from the previous year due to increased assessed property valuations within the City in accordance with AB2115(2004).



Long Range Planning

In the forthcoming fiscal year, the City plans to use a five-year fiscal planning forecast. This forecast will assist in identifying important trends and understanding the long-term consequences of budget decisions. The City has added a 1% Public Safety Sales Tax to the Ballot for the March 2019 Primary. This sales tax increase will be used to fund Public Safety needs if approved by the voters. The City has been successful in reaching and maintaining its reserve requirement of 20% of budgeted general fund revenues.

Major Initiatives

Managing Rising Pension Costs

The City of Susanville, like many municipalities throughout the State, is facing rising CalPERS pension costs. This is primarily related to the changes in CalPERS actuarial assumptions which include changes to discount rate, amortization policies, mortality rates, and the implementation of risk mitigation strategies. The City's estimated Fiscal Year 19/20 contribution for the normal and unfunded liability portions of pension costs and the debt service payment for the Side Fund Refunding Loan is \$1,253,027. This represents an increase of \$183,639 from the previous year. Pending and additional changes to the actuarial assumptions, these payments will continue to ramp up through Fiscal Year 2031/32.

Major Initiatives

Managing Rising Pension Costs

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Future and on-going projects

- Technology assessment and security upgrades for various city offices.
- 5-year plan for the General Fund
- Funding deferred capital improvements
- Pavement Rehabilitation projects throughout the City including programming of funds for the Gateway project to improve aesthetics and safety features along Highway 36/Main Street
- Replacing water lines throughout the City using the reserves created by the increase in water rates in 2017 and completing phase one of a water delivery project utilizing \$1.7 million in state water funds to improve water infrastructure.
- Completion of the City of Susanville Sustainable Water Supply and Conjunctive use project which includes the installation of a pumping station at the Cady Springs site and bringing an existing but uncompleted water infrastructure system on-line.
- Improved economic vitality through promotion of recreation activities for residents and visitors as well as attracting new businesses.

Awards and Acknowledgments

The Certificate for Outstanding Financial Reporting has been awarded to the City of Susanville for its Comprehensive Annual Financial Report (CAFR) every year since fiscal year 2005/2006. The City did not submit the CAFR for the award in 2017/2018 however, we believe that the current CAFR still meets these requirements.

We wish to express our thanks and appreciation to the Mayor, Members of the City Council and Management for their leadership, interest, and continued support in planning and conducting the financial operations of the City of Susanville in a responsible and prudent manner in the best interests of the citizens of Susanville. We would also like to thank City Staff for their continued dedication to improving our wonderful City.

Respectfully submitted,



Mike Wilson
City Administrator



Deborah Savage
Finance Manager



PUBLIC

CITY COUNCIL

CITY ATTORNEY

CITY ADMINISTRATOR

Administrative Services

City Clerk

Agenda & Minutes
Elections
Risk Management
Records Management
Personnel

Finance

Accounting
Accounts Payable
Revenues
Payroll
Utility Billing

Community Services

Parks, Grounds
and Buildings
Maintenance

Community Development

Building, Planning
Economic
Development

Golf Course

Airport

Police

Sworn Officers
Non-Sworn
Personnel

Fire

Fire Prevention
Fire Fighters
Volunteers

Public Works

Engineering

Geothermal
Water

Natural Gas

Streets

Air Pollution

Organization Chart



City Council

Fiscal Year 2018-19

Council Members

Kevin Stafford – Mayor

Joseph Franco – Mayor Pro-Tempore

Brian Wilson

Brian Moore

Armenda Schuster

City of Susanville
Executive Staff

City Administrator

Mike Wilson

City Clerk

Gwenna MacDonald

Police Chief

Kevin Jones

Fire Chief

James Moore

Public Works Director

Dan Newton

Finance Manager

Deborah Savage

FINANCIAL SECTION



Independent Auditor's Report

The Honorable City Council
City of Susanville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Susanville (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Susanville, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The schedules listed in the supplementary information section of the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 19, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Van Lant + Fankhaed, LLP

December 19, 2019



City of Susanville
Management's Discussion & Analysis
Year Ended June 30, 2019

This is the management's discussion and analysis of the financial performance of the City of Susanville for the fiscal year ended June 30, 2019. Please read this in conjunction with the transmittal letter, which can be found in the introductory section of this report, and with the City's financial statements, which follow this discussion.

BASIC FINANCIAL STATEMENTS

The basic financial statements, including the accompanying notes, constitute the core of the City's financial section. The fiscal year of the City starts on July 1 and ends on June 30. This report includes a blend of fund accounting and government-wide financial reporting. The basic financial statements presented are:

- Government-wide
- Governmental funds
- Proprietary funds
- Fiduciary funds

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives.

Government-Wide Financial Statements

Generally accepted accounting principles (GAAP) for state and local governments prescribe two basic government-wide financial statements:

- Government-wide Statement of Net Position
- Government-wide Statement of Activities

The government-wide financial statements include all governmental and business type activities of the City, but not its fiduciary activities.

The government-wide Statement of Net Position is the basic government-wide statement of all the City's assets, liabilities, and net position. The difference between assets and liabilities on the Statement of Net Position is referred to as net position (rather than equity).

GAAP requires that the primary government's governmental activities be reported separately from its business-type activities. Business-type activities include enterprise funds. Internal service funds are included as part of governmental activities. GAAP requires that the government-wide Statement of Net Position provide a total column for the primary government. All internal balances (payables and receivables between governmental activities) are generally eliminated from this total column.

The government-wide Statement of Activities is used to report changes in the net position reported in the government-wide Statement of Net Position. This statement presents expenses before revenues. This is to emphasize that in the public sector, revenues are generated for the purpose of providing services rather than maximizing revenues as the ultimate goal.

Direct expenses - The first column of the government-wide Statement of Activities presents direct expenses associated with each of the City's functional activities. Examples of functions are: general government, public safety, streets & public works, planning, community services and recreation, and community development.

Indirect expenses - GAAP does not require governments to allocate indirect expenses to their various functional activities.

Program revenues - Some programs are directly financed, in whole or in part, by resources generated by or dedicated to the program. GAAP requires that such *program revenues* be presented separately. Examples of program revenues include charges for services, fees, permits, licenses, fines, grants, contributions, donations, etc. that are restricted to specific programs.

General revenues - All revenues that do not qualify as program revenues are reported as general revenues. Examples of general revenues are: property taxes, sales taxes, transient lodging taxes, franchise taxes, business license taxes, and use of money and property.

Governmental Fund Financial Statements

GAAP requires two basic governmental fund financial statements:

- Governmental Funds Balance Sheet
- Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances

The difference between the assets and liabilities of governmental funds is reported as fund balance. Fund balance is divided into non-spendable, restricted, committed, assigned and unassigned.

GAAP requires that each major fund be reported in a separate column. The General Fund is always considered a major fund. All other non-major governmental funds are aggregated and reported in a single column regardless of fund type. A fund is considered major if it meets both of the following criteria:

1. 10% Criterion – An individual fund reports at least 10 percent of any of the following:
 - Total governmental fund assets
 - Total governmental fund liabilities
 - Total governmental fund revenues
 - Total governmental fund expenditures
 - Total governmental fund net position

2. 5% Criterion – An individual fund reports at least 5 percent of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criterion.

A budgetary comparison is presented for the General Fund for which an annual budget is legally adopted. The budgetary comparison includes the original appropriated budget, the final amended budget and actual amounts. For the purposes listed above, the major governmental funds for the City are the General Fund and the Streets and Highways fund. For a listing of non-major governmental funds, please refer to the supplementary information in the financial statements

Proprietary Fund Financial Statements

GAAP prescribes three basic financial statements for proprietary funds:

- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Net Position
- Statement of Cash Flows

GAAP requires the same major fund reporting for enterprise funds described earlier for governmental funds. GAAP also indicates that internal service funds are *never* to be reported as major funds. Although internal service funds are proprietary funds (like enterprise funds) they are consolidated as part of governmental activities in the government-wide financial statements because their primary customers are typically the governmental operations. Therefore, internal service funds are reported in a separate aggregated column on the proprietary fund financial statements. The Major proprietary funds for the City are the Natural Gas fund and the Water fund. For a listing of the non-major proprietary (enterprise) funds, please refer to the Supplementary Information pages in the financial statements.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

GAAP prescribes up to two basic financial statements for fiduciary funds:

- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position

Fiduciary funds are never reported as major funds. Therefore, the focus of reporting for the fiduciary fund financial statements is the various fund types. That is, the statement should present one column for each fund type reported. The City's only fiduciary funds are agency funds.

The Statement of Changes in Fiduciary Net Position is unique in that all changes in net position are classified as either additions or deletions. The City has four fiduciary funds: Historic Uptown Susanville Association Business Improvement District, Section 125 AFLAC/Wageworks, Lassen County Air Pollution Control District, and Lassen Local Agency Formation Commission.

ANALYSIS OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net position acts as an indicator of a government's financial position. Overall, the net position of the City shows an increase from the prior fiscal year. Assets exceeded liabilities by \$6.1 million as of June 30, 2018 (\$-3.1 million for governmental activities and \$9.2 million for business-type activities), and by \$11.7 million as of June 30, 2019 (\$1.2 million for governmental activities and \$10.5 million for business-type activities). This is primarily due to a decrease in deferred outflows of resources ((\$692,856) for governmental activities and (\$153,381) for business-type activities for pension), increases in cash and investments (\$93,480 for governmental activities and \$580,689 for business type activities), increases to capital assets of \$3,539,651 (\$3,708,330 for governmental funds for adding various roads rehabilitated by STIP projects and a decrease of (\$168,769) in business-type activities for current year depreciation), decreases to deferred inflows of resources ((\$348,954) for governmental activities and (\$48,441) for business type activities for pensions) and increase to net pension liabilities of \$129,653 (\$54,560 for governmental activities and a decrease of \$75,093 for business-type activities.)

Governmental activities are generally financed through taxes and intergovernmental revenues. These activities are reported in the governmental funds (General Fund, special revenue funds, capital projects funds, debt service funds) and internal service funds. Business-type activities are generally funded through user fees and charges. These activities are reported in the proprietary funds.

Tables A-1 and A-2 on the following pages, present a summary of the City's Statements of Net Position as of June 30, 2018 and 2019.

Table A-1
Government-wide Net Position as of June 30, 2018 and 2019
Governmental Activities

	<u>2018</u>	<u>2019</u>
Cash & investments	\$ 6,147,013	\$ 6,240,493
Capital assets	4,223,931	7,932,261
Other assets	2,309,020	2,424,426
	<u>12,679,964</u>	<u>16,597,180</u>
Deferred Outflows of Resources	3,051,573	2,358,717
Current liabilities	1,666,981	1,468,919
Net pension liabilities	10,078,701	10,133,261
Other non-current liabilities	6,022,723	5,431,041
	<u>17,768,405</u>	<u>17,033,221</u>
Deferred Inflows of Resources	1,013,353	664,399
Net investment in capital assets	3,175,697	5,935,334
Restricted	2,694,959	2,967,351
Unrestricted	(8,920,877)	(7,644,408)
	<u>\$ (3,050,221)</u>	<u>\$ 1,258,277</u>
Total net position	=====	=====

Table A-2
Government-wide Net Position as of June 30, 2018 and 2019
Business-type Activities

	<u>2018</u>	<u>2019</u>
Cash & investments	\$ 11,627,993	\$ 12,445,768
Capital assets	29,722,846	29,554,167
Other assets	847,559	909,310
Total assets	<u>42,198,398</u>	<u>42,909,245</u>
Deferred Outflows of Resources	1,019,680	866,307
Current liabilities	1,277,562	1,321,429
Net pension liabilities	1,355,242	1,280,149
Other non-current liabilities	31,224,277	30,567,121
Total liabilities	<u>33,857,081</u>	<u>33,168,699</u>
Deferred Inflows of Resources	136,260	87,819
Net investment in capital assets	(1,465,481)	1,382,183
Restricted	2,453,021	88,104
Unrestricted	8,237,205	9,048,747
Total net position	<u>\$ 9,224,745</u> =====	<u>\$ 10,519,034</u> =====

The Statement of Activities presents program revenues and expenses and general revenues in detail. These elements are summarized for the year ended June 30, 2018 and 2019 in Tables B-1 and B-2 below and the following page.

Table B-1
 Changes in Government-wide Net Position
 For the Fiscal Years Ended June 30, 2018 and 2019
Governmental Activities

	<u>2018</u>	<u>2019</u>
<u>Expenses (by function):</u>		
General government	\$ 969,254	\$ 1,244,074
Public safety	4,596,119	4,064,275
Streets	1,747,522	1,079,366
Protective inspections	271,724	226,543
Community services	443,536	346,781
Community development	295,884	242,905
Debt service		
Interest	182,460	397,707
Total expenses	<u>8,506,499</u>	<u>7,601,651</u>
<u>Program revenues (by major source):</u>		
Charges for services	626,163	624,725
Operating grants and contributions	1,373,417	583,063
Capital grants and contributions	924,443	2,707,994
Total program revenues	<u>2,924,023</u>	<u>3,915,782</u>
<u>General revenues and transfers:</u>		
Property taxes	942,800	995,203
Sales & use taxes	2,145,343	1,823,116
Transient lodging taxes	520,158	534,174
Franchise taxes	26,211	22,972
Business license taxes	200,760	263,874
Other taxes	48,364	26,874
Property tax in lieu of VLF	1,545,612	1,578,415
Investment earnings	63,022	91,527
Transfers	134,583	113,028
Total general revenues and transfers	<u>5,626,853</u>	<u>5,449,183</u>
Change in net position	44,377	1,763,314
Net position, beginning of year	<u>(3,094,598)</u>	<u>(3,050,221)</u>
Prior Period Adjustment	<u> </u>	<u>2,545,184</u>
Net position, end of year	<u>\$ (3,050,221)</u> =====	<u>\$ 1,258,277</u> =====

Table B-2
 Changes in Government-wide Net Position
 For the Fiscal Years Ended June 30, 2018 and 2019
Business-type Activities

	2018	2019
<u>Expenses (by function):</u>		
Airport	\$ 274,429	\$ 264,759
Water	2,146,258	2,137,896
Geothermal	97,254	95,228
Natural gas	3,868,114	4,054,528
Golf course	299,189	298,278
Total expenses	6,685,244	6,850,689
<u>Program revenues (by major source):</u>		
Charges for services	7,730,437	7,955,297
Operating grants and contributions	0	0
Capital grants and contributions	163,666	34,471
Total program revenues	7,894,103	7,989,761
<u>General revenues and transfers:</u>		
Use of money and property	118,413	268,238
Miscellaneous	0	0
Transfers	(134,583)	(113,028)
Total general revenues and transfers	(16,170)	155,210
Change in net position	1,192,689	1,294,289
Net position, beginning of year	8,032,056	9,224,745
Net position, end of year	\$ 9,224,745	\$ 10,519,034

At June 30, 2019, the total cash and investments for all funds increased by \$911,255 (from \$17,775,006 to \$18,686,261). The primary reasons for this increase are:

- The Natural Gas Fund cash and investments increased by \$760,919 (from \$7,119,006 to \$7,879,925). The winter of 2019 was colder than the previous year. This caused receipts from customers to increase by \$169,799. Payments to suppliers and contractors as well as payments to employees increased by \$133,126 as compared to the previous fiscal year, LAIF interest increased by \$49,380, accounts receivable increased by \$6,500 and accounts payable increased by \$24,289, debt service payments increased by \$18,021 and purchase of capital assets increased by \$14,591.

- General Fund cash increased by \$35,194, (from \$3,202,431 to \$3,237,625) during fiscal year 2018-19. This increase is primarily due to setting aside \$138,291 from out of area fires. These funds are considered one-time monies and will be spent in 2019/2020, an increase in due from other funds of (\$86,106) in the IRWM Agency fund and the Tobacco Grant fund to remove negative cash, a decrease in accounts payable of (\$83,281), an increase in LAIF interest of \$76,368, an increase in transfers out to streets of \$166,717 to meet the City's Maintenance of Effort for Road Maintenance and Rehab, an increase in charges to Natural Gas of \$150,000 to pay the Fire Department for responding to emergency calls for possible gas leaks during the last three fiscal years.
- The Water Fund cash and investments increased by \$4,123 (from \$4,250,185 to \$4,254,308). This is primarily due to an decrease in receipts from customers of (\$148,946), an increase of \$205,517 in payments to suppliers and vendors along with a decrease as compared to last year in purchase of capital assets of (\$92,120) for the 2018/19 portion of the Water Main Replacement project, an increase in receipts from other funds and capital grants received of \$14,270, a decrease to payments to other funds of (\$72,924) (primarily for the transfer out to Streets Fund for repairing the streets after utility work), an increase in debt service payments of \$59,303, and an increase of \$59,608 in LAIF interest allocation.
- The Gas Tax Fund cash decreased by (\$98,690) (from \$214,632 to \$115,942). This is primarily due to a decrease in accounts payable of (\$264,721), an increase of receipts from other funds of \$96,973 and a return of \$29,231 in cost allocation charges for year-end true-up and an increase to accounts receivable of \$73,349.

ANALYSIS OF MAJOR GOVERNMENTAL FUNDS

Following is a short description of the financial highlights for each of the City's major governmental funds for fiscal year 2018-19:

General Fund

The General Fund ended Fiscal Year 2018-19 with an increase in fund balance of \$256,390 (from \$3,558,023 to \$3,814,413) compared to the prior year. This increase in fund balance can be primarily attributed to a donation of \$69,000 from the Susanville Indian Rancheria and SIRCO Development for the purchase of 2 equipped police patrol vehicles and \$138,291 in out of area fires revenue from the Fire Department. Out of Area Fires revenue (after all expenses are paid) is set aside in 3 facility and equipment reserve funds. These monies will be spent in the 2019/2020 fiscal year for facility and equipment capital expenses.

For the year, General Fund total revenues exceeded total expenditures (excluding transfers) by \$1,067,399, as compared to \$902,931 for fiscal year 2017-18.

Total General Fund revenues decreased from the prior year by (\$550,366) (from \$6,886,933 to \$6,336,567). This is primarily due to a decrease in grant revenue of (\$285,970), an increase in property taxes of \$52,403, an decrease to sales and use tax of (\$400,785), an increase to transient occupancy tax of \$14,017, an increase to property tax in lieu of VLF of \$32,803, an increase in out of area fires for \$41,291, a decrease of (\$52,674) in contract services for the HLVRA and LCAPCD. Contributions and Donations increased by \$30,500 for the Police K-9 program. Franchise taxes and business licenses increased by \$59,874 from the previous year.

Compared to the prior year, the General Fund expenditures decreased by (\$714,834) (from \$5,984,002 to \$5,269,168). Although there were 3-4 vacant positions in the General Fund, personnel costs increased \$43,307 over the previous year (2017/2018 also had vacant unfilled positions within the General Fund). CalPERS increased \$124,000, all other personnel costs decreased by (\$80,693), a decrease in professional services of (\$114,504), a decrease in police dispatch and animal control of (\$74,052), a decrease of (\$46,936) in police machinery and equipment (computer server and tactical equipment purchased in prior year), decrease of (\$43,495) for facility repairs and travel, decrease of (\$16,000) in advertising and technical services for new hires, and an increase to cost allocation of (\$89,000) and a decrease of (\$282,901) in expenses related to grants (Hazardous Mitigation, Nor-Cal EMS, and OES Haz-Mat).

General Fund transfers out increased from the prior year by \$130,613 (from \$680,396 to \$811,009). This is primarily due to decrease in transfers to Golf Course of (\$3,060) and a decrease to the Airport of (\$46,785) to remove negative cash balances and an increase in transfers to Gas Tax Fund of \$166,717 to meet the City's Maintenance of Effort for RMRA Funds.

Gas Tax Special Revenue Fund

This fund accounts for gas tax revenue received from the State of California and is used for street purposes within the City. The Gas Tax Fund ended fiscal year 2018-19 with an increase in fund balance of \$81,519 (from (\$165,397) to (\$83,878)) compared to the prior year. This increase is primarily due to receiving the funds from the State of California for project reimbursements associated with the State Transportation Improvement Fund (STIP) projects from the previous year as well as a net increase in transfers from other funds of \$96,973. The Water Fund reduced its contribution by \$72,924 and the General Fund contributed \$166,717 for the City's Maintenance of Effort. In 2018-19 the Gas Tax Fund had 7 projects at various phases throughout the City. The Gas Tax Fund also has expenses for the Paul Bunyan Connectivity Grant as well as the Southeast Gateway Project.

ANALYSIS OF MAJOR PROPRIETARY FUNDS

Following is a short description of the financial highlights for each of the City's major proprietary funds for fiscal year 2018-19:

Water Enterprise Fund

At June 30, 2019 the Water Fund ending net position shows an increase of \$643,415 (from \$3,624,084 to \$4,267,499). Overall the assets of the water fund increased by \$353,515. This is primarily due to an increase in cash of \$4,123, decrease in inventory of (\$6,660) (only a small number of meters are on hand for emergency repairs if needed), an increase in interest receivable of \$4,039, a decrease in prepaid expenses of (\$1,634), increase in accounts receivable of \$13,026 and an increase in capital assets of \$345,253 for the 2019 portion of Water Main Replacement projects.

The total liabilities decreased by (\$366,450), (from \$9,243,227 to \$8,876,777) mostly due to reductions in notes and bonds payable from debt service payments (\$308,000), a decrease in net pension liability of (\$35,339), a decrease in deposits payable (customer deposits) of (\$1,821), and a decrease in accounts payable of (\$29,697).

Water Fund sales and charges for services decreased by (\$28,704) (from, \$2,750,970 to \$2,722,266) from the previous year. This is primarily due to an irrigation rate billing error during the summer months of 2018. Interest income increased over the prior year by \$53,575.

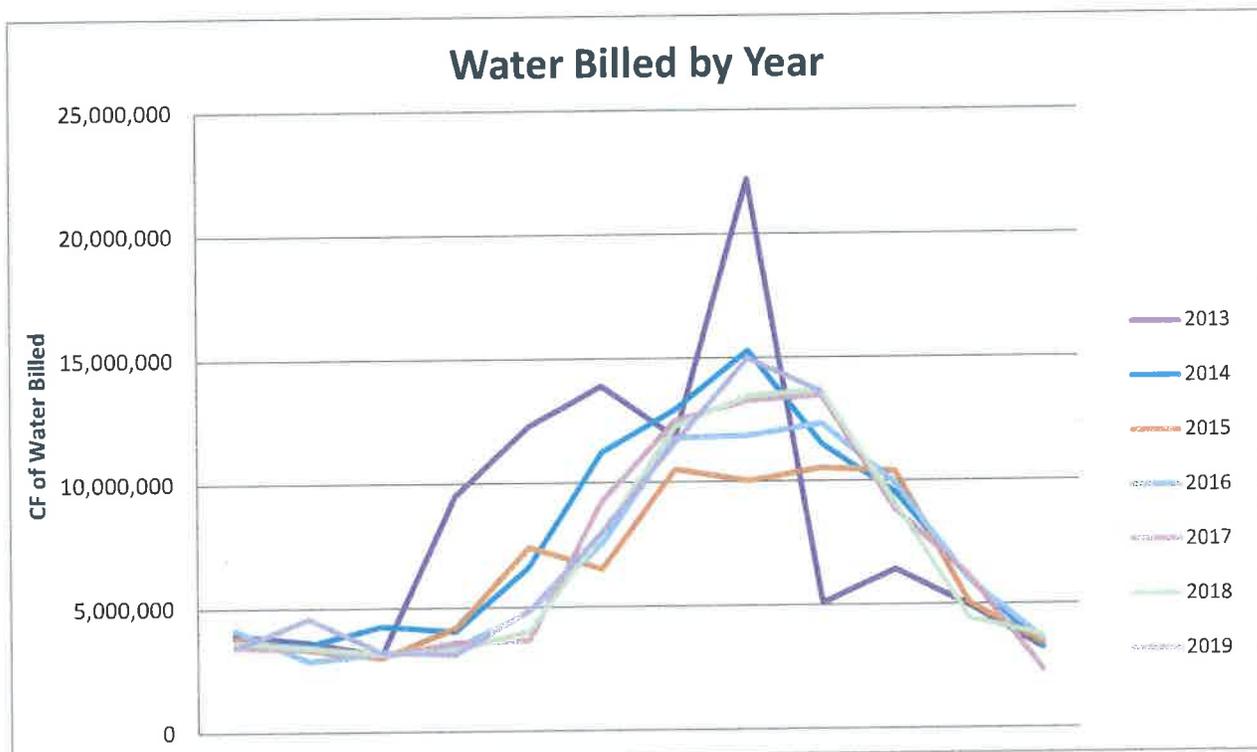
Total expenses, including interest expense and transfers out decreased by (\$81,286) (from \$2,280,070 to \$2,198,784). This is primarily due to a decrease of (\$72,924) in transfers out for the Water Fund contribution to the Streets Fund for repairs in the roadway after utility work, a decrease in depreciation and amortization expense of (\$65,821) and an increase in interest expense of \$48,409 and an increase in payroll costs of \$14,239, a decrease in professional services of (\$13,724)

There were approximately 3,816 water customer accounts at June 30, 2019.

As with most cities and counties within the State of California, Susanville is not immune from experiencing drought conditions. The City however is located in the high desert and is accustomed to low rainfall and is not as impacted as the rest of the state. The City's water supply is fed by two natural springs and 3 wells. The wells are used to meet watering demand during irrigation season, which is typically April through September. With the exception of peak irrigation season, (June, July, August) the springs (Cady and Bagwell), supply the majority of the City's water.

In 2017, the City received a Proposition 84 grant in the amount of approximately 1.5 million dollars through the California Department of Water Resources to complete a water supply sustainability and conjunctive use project, which includes the completion of the Cady Springs Pump Station. In 2003, the City started the project and due to construction difficulties, did not have adequate funds to complete the work. Beginning

July of 2018, the existing infrastructure that was in the ground but not in operation, included over two miles of pipe, and one-million-gallon water tank, and various valves and fittings with an estimated value of \$2.2 million dollars in 2019. The work to complete the project and bring the system and tank online is estimated at \$2.6 million dollars in 2019. Therefore, the total value of the improvements that are scheduled to come online in 2020 is \$4.8 million dollars.



Year	January	February	March	April	May	June	July	August	September	October	November	December
2013	3,950,991	3,648,086	3,119,114	9,501,185	12,288,237	13,900,891	11,818,948	22,206,864	5,103,404	6,432,238	4,961,965	3,238,666
2014	3,763,552	3,546,712	4,281,674	4,061,568	6,638,821	11,232,968	12,939,952	15,288,115	11,502,372	9,545,211	6,021,793	3,243,084
2015	3,830,449	3,347,200	3,008,766	4,200,684	7,434,018	6,546,869	10,534,564	10,046,221	10,553,006	10,406,420	5,063,707	3,407,189
2016	4,147,027	2,898,639	3,154,300	3,389,670	4,840,900	7,534,658	11,797,002	11,856,182	12,345,571	9,914,996	5,990,657	3,587,749
2017	3,474,768	3,373,936	3,087,756	3,602,556	3,695,073	9,260,682	12,481,940	13,282,633	13,468,258	8,865,610	6,167,787	2,352,037
2018	3,705,364	3,432,759	3,167,055	3,279,686	4,039,662	7,957,582	12,231,134	13,478,956	13,674,379	9,111,103	4,444,770	3,749,310
2019	3,417,382	4,603,729	3,244,970	3,131,247	4,877,267	8,016,150	11,587,246	14,975,945	13,633,111			

Natural Gas Enterprise Fund

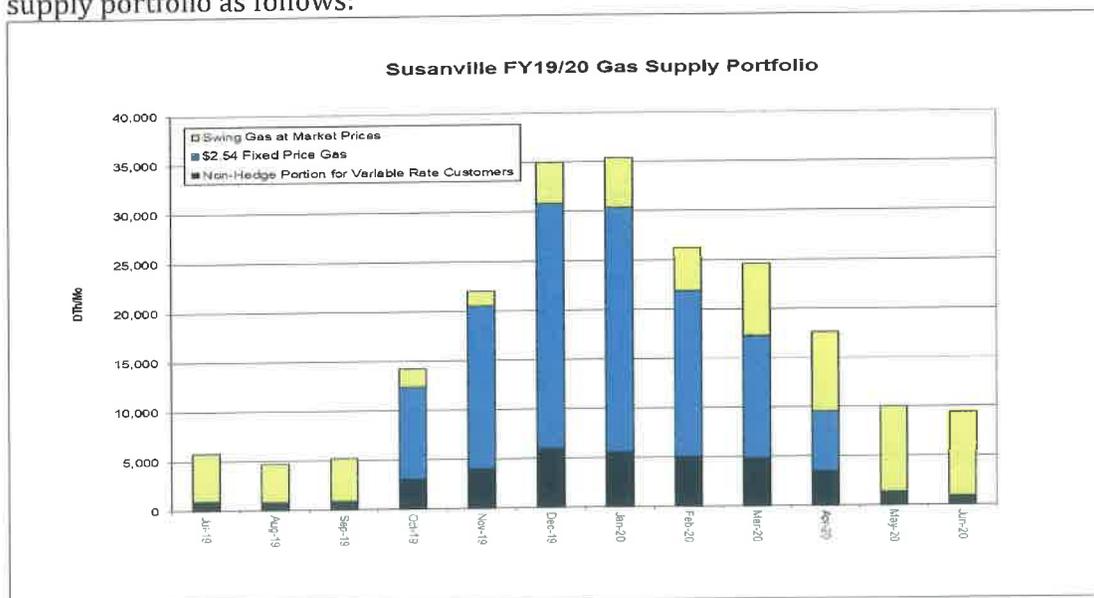
The Natural Gas Fund increased its net position by \$772,610 during fiscal year 2018-19 (from 494,649 to \$1,267,259). The winter of 2018-19 saw colder temperatures than the previous winter. This increased the gas sales and charges for services by \$250,369. Higher LAIF interest rates also contributed an additional \$91,853 in interest income as compared to the previous year.

Expenses decreased from the previous year by (\$291,415). This is primarily due to a decrease in the purchase of natural gas (\$75,802), a decrease in salaries and benefits by (\$98,841) for unfilled positions, an increase in transfers out by \$1,525 for the natural gas portion the CalPERS debt service, a decrease in supplies by (\$24,772) for purchasing gas meters and equipment, a decrease in overhead allocation by (\$13,074), and decreases in repair and maintenance and bad debt expense by (\$42,603),

Total Assets increased by \$529,544 (from \$24,859,162 to \$25,388,706), primarily due to an increase in cash of \$760,919, an increase to interest receivable of \$16,868, an increase in accounts receivable of \$56,223, and a decrease in depreciable assets of (\$344,790).

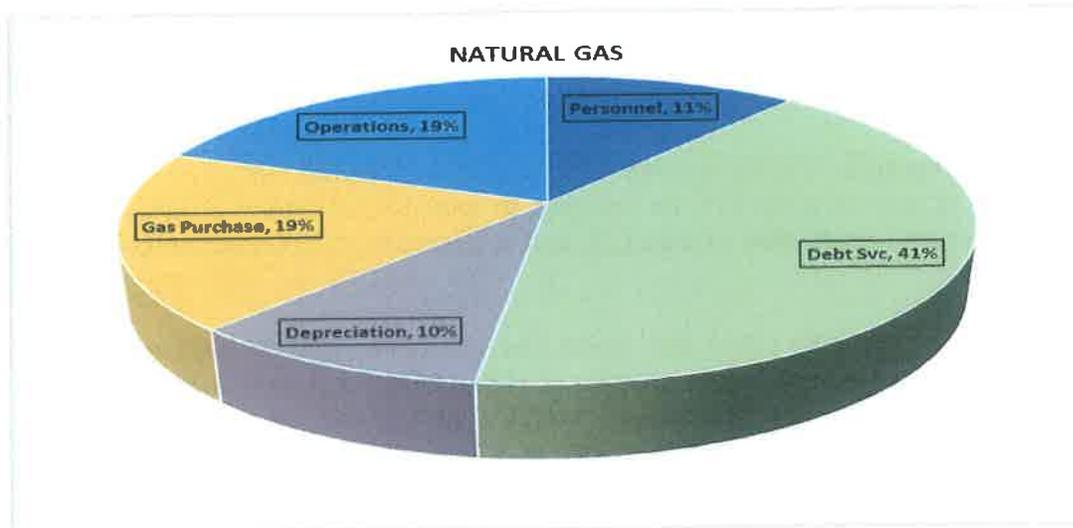
Total liabilities decreased by (\$307,456) (from \$24,542,293 to \$24,234,837), primarily due to a decrease in revenue bonds payable of (\$348,183) for principal debt service payments made, an increase in accounts payable of \$43,661, and a decrease of (\$39,754) in net pension liability, an increase of \$30,000 in current portion of long-term debt and an increase in compensated absences and deposits payable of \$6,820.

The cost of natural gas in the open market has continued to decrease allowing the City to make critical purchases for the following year. As the gas is purchased in the market approximately a year in advance, City has already secured its fiscal year 2019-2020 supply portfolio as follows:

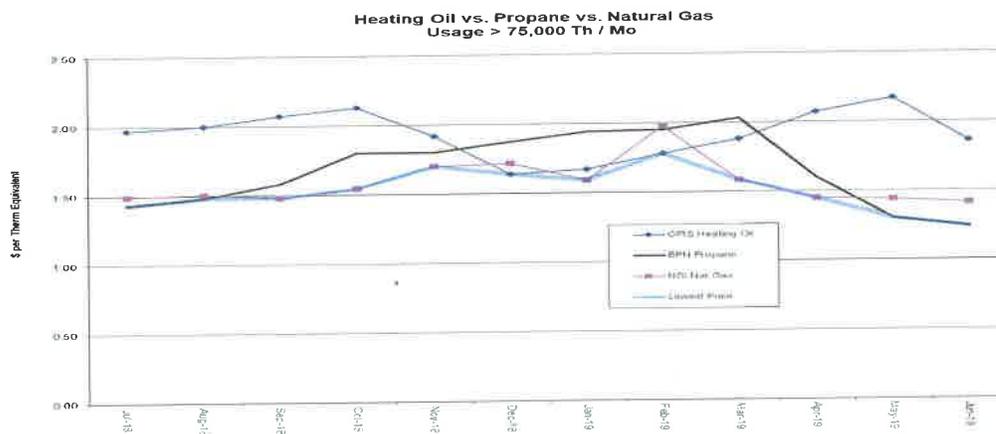


The new purchasing agreement with BP gives the City a five-year wintertime fixed price of \$2.54 per decatherm, hedging most of the residential and small commercial load. The City is currently hedged at 75% for the winter months. Although the purchasing of the natural gas commodity is highlighted above, it only represents 19% of the actual expenses. The largest expense for this enterprise fund is debt service. The debt service payments on the revenue bonds will increase yearly until 2031 when the payment reaches \$1,807,075. Payments on the refunding revenue bond will be defeased in 2045. (The 2010 Natural Gas Bonds were refunded under a 2019 Bond

issuance on September 5, 2019. This refunding lowered the interest rate, maintained the defeasance date of 2045 and has an estimated annual savings of \$521,619.)



Natural gas continues to be competitive with competing heating fuels, primarily heating oil and propane. The chart below shows natural gas prices for Susanville's largest customers designed to provide these customers the lowest price of competing fuels. During the key winter months, natural gas was lower than propane all the months and lower than heating oil except two months.



The City utilizes the services of Interstate Gas Services (IGS), a consulting firm specialized in natural gas. IGS evaluates and monitors the natural gas system operations and its performance, and periodically advises the City on industry change.

General Fund Budget Highlights:

The fiscal year 2018-19 annual budget was prepared and approved on June 20, 2018 and became effective July 1, 2018 with a budgeted deficit spending of (\$348,557). The City is experiencing increases in property tax revenue and property tax in-lieu of VLF. Salary savings from unfilled positions and prudent spending by General Fund departments have allowed the City the ability to prevent the deficit spending

anticipated in the beginning budget. The reserve fund at June 30, 2019 currently has \$1,372,150. As part of the budget policies adopted by Resolution No. 19-5621, the City will strive to maintain General Fund reserve equal to twenty percent (20%) of annual operating revenues.

BUDGET VARIANCES IN THE GENERAL FUND

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Difference</i>	<i>Actual</i>	<i>Variance vs Final Budget</i>
Revenues	\$6,245,995	\$6,360,508	\$ 114,513	\$6,336,567	\$ (23,941)
Expenditures	(5,817,682)	(6,430,705)	(613,023)	(5,269,168)	1,161,537
Other financing sources and (uses):					
Transfers in	0	0	0	0	0
Transfers out	(776,870)	(789,270)	(12,400)	(811,009)	(21,739)
Net change in fund balance	<u>\$(348,557)</u>	<u>\$(859,467)</u>	<u>\$(510,910)</u>	<u>\$ 256,390</u>	<u>\$1,115,857</u>

After the original 2018-19 budget was adopted, the City Council approved several budget amendments. Changes throughout the year resulted in the final budget. Changes were as follows:

Increases (Decreases)

	Increases(Decreases)
Revenues	40,387 Load Carryover CalOES Flow Study Grant
	22,181 Load Carryover Fire Hazardous Mitigation Plan Grant
	400 Resolution 18-5544 Police Department Donation
	5,929 Resolution #18-5689 Lassen High First Responder Class
	2,000 Resolution #18-5590 Nor-Cal EMS Grant
	45,000 Midyear Increase for Transient Occupancy Tax
	14,703 Midyear Increase for various small revenues
	-44,523 Midyear Reduction of Property Tax In-Lieu VLF for County Estimate
	25,000 Resolution #18-5628 Police K-9 Program
	69,000 Resolution #19-5671 Police Vehicle Donation/Purchase
	<u>-65,564 Remove IRWM Contract and various small revenues</u>
	<u>114,513</u>

Expenses	40,387	Load Carryover CalOES Flow Grant
	400	Resolution 18-5544 Police Department Donation
	12,972	Load Carryover PO for Police server
	22,181	Load Carryover Fire Hazardous Mitigation Plan Grant
	329,470	Load Carryover FEMA projects
	400	Resolution 18-5544 Police Department Donation
	10,000	MOU Ratification Gym Equipment
	1,000	Resolution #18-5548 Civic Promotions
	12,000	Resolution #18-5575 Fire Rescue Equipment
	2,000	Resolution #18-5590 Nor-Cal EMS Grant
	79,000	Mid Year Increase to Professional Services
	25,000	Resolution #18-5628 Police K-9 Program
	12,400	Resolution #19-5645 Transfer to Golf for Mower Purchase
	50,000	City Council Meeting 6/5/19 Approving Buxton Contract
	69,000	Resolution #19-5671 Police Vehicle Donation/Purchase
	<u>625,423</u>	
	-510,910	

As of June 30, 2019, total General Fund revenues and other financing sources were \$6,336,567 or (\$23,941) less than budgeted. This budget vs actual variance is primarily due to receiving \$76,223 in property tax, \$77,327 property tax in-lieu of VLF, \$18,874 in business licenses, \$34,175 in transient occupancy tax, (\$95,883) less in sales and use tax, \$17,680 in interest revenue, \$24,564 in out of area fires, \$18,918 in building and planning revenues and (\$226,000) less in contract services HLVRA.

Actual expenditures and other financing sources were \$6,080,177 or (\$1,115,857) less than budgeted. This was primarily due to FEMA repairs being delayed in the amount of \$340,314, HLVRA pool budget savings of \$236,342, savings in Fire Department of \$122,406 due to out of area fires and unused grant budget, savings in the Police Department of \$316,239 due to unfilled positions and contract services with Lassen County for dispatch and animal control.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

For more detailed information, please read this in conjunction with the City's basic financial statements and related notes, which follow this discussion.

Capital Assets Activity

Capital assets are reported at historical cost. The cost of capital assets includes capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition, such as freight and transportation charges, site preparation costs, and professional fees. Donated capital assets are reported at their estimated fair value at the time of acquisition plus ancillary charges if any.

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water systems, dams and lighting systems.

The City depreciates its capital assets according to their estimated useful lives and uses a straight line depreciation method.

The City's primary capital projects in 2018-2019 were the Water Main Replacement project and various STIP rehabilitation projects throughout the City.

Long-term Debt Activity

The principal amount of the City's outstanding debt at June 30, 2019 was as follows:

2010 Refunding Revenue Bonds	\$30,715,000	Secured by natural gas and water revenues
City Hall Bonds	993,927	Secured by 2013 lease financing agreement with Compass Bank
U.S. Department of Agriculture Note	775,000	Secured by Water Fund Infrastructure
2013 CalPERS Refunding Loan	3,695,000	Secured by General Fund gross revenues
Community Pool Debt Service	\$1,003,000	Secured by General Fund gross revenues

Scheduled principal repayments of \$1,076,915 were made during fiscal year 2018-19. All debt service principal and interest payments are current. For more detailed information, please refer to the notes to the financial statements for long-term debt.

SUMMARY OF KNOWN FACTS, DECISIONS AND CONDITIONS

The City of Susanville, like most cities is facing skyrocketing CalPERS costs. Our revenue growth is low compared to our increasing expenses. The City is working to promote growth by investing in an economic development plan with the assistance of a company called Buxton. This plan could bring much needed revenue into the City in the years to come. Economic Development is just one factor in the plan to survive CalPERS. The City will be asking voters in March for a 1% Sales and Use Tax increase to be used specifically for Public Safety. Passage of Measure "N" will insure our police, fire and code enforcement departments the ability to maintain the current level of services.

On September 5, 2019, the City issued the 2019 Refunding Natural Gas and Water Bonds, defeasing the 2010 Series A and Series B Bonds. This bond issuance reduced the interest rate, maintained the current maturity dates, reduced rate stabilization funds, and give the Water Fund and estimated annual savings of \$118,307 and the Natural Gas Fund a savings of \$521,619.

The City Council adopted the budget for fiscal year 2019-20 on July 1, 2019. The budget reflects Council priorities and maintains the same level of services provided in fiscal year 2018-19. The General Fund expenditures budget for fiscal year 2019-20 is \$4,627 or less than 1% more than the prior fiscal year. The increase (from \$6,759,733 in fiscal year 2018-19 to \$6,764,360 in fiscal year 2019-20) reflects funding all approved positions within the budget with a 4% vacancy reduction, an increase in transfers out for debt service payment, and a reduction of \$100,717 for the General Fund required Maintenance of Effort contribution to the Gas Tax Fund for our RMRA allocation, increases to Public Safety spending for dispatch/animal control contract increases. General Fund revenues are projected to decrease 3.4%, (from \$6,411,177 in fiscal year 2018-2019 to \$6,190,303 in 2019-20) with the reduction in contract services and contributions from other funds.

CONTACTING CITY MANAGEMENT

This annual financial report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. Questions about this report should be directed to the Administrative Services Department, at 66 North Lassen Street, Susanville, California 96130.

BASIC FINANCIAL STATEMENTS

City of Susanville
Statement of Net Position
June 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 6,240,493	\$ 9,755,661	\$ 15,996,154
Restricted Cash and Investments	-	2,690,107	2,690,107
Accounts Receivable	1,075,011	719,131	1,794,142
Interest Receivable	39,070	62,583	101,653
Prepaid Items	37,386	2,409	39,795
Prepaid Bond Insurance	-	74,101	74,101
Inventory	31,895	51,086	82,981
Due From Agency Funds	46,008	-	46,008
Loans Receivable	1,195,056	-	1,195,056
Capital Assets, Not Depreciated	3,593,010	4,789,963	8,382,973
Capital Assets, Depreciated, Net	4,339,251	24,764,204	29,103,455
Total Assets	<u>16,597,180</u>	<u>42,909,245</u>	<u>59,506,425</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charges on Refunding	-	564,308	564,308
Deferred Outflows Related to Pensions	2,358,717	301,999	2,660,716
Total Deferred Outflows of Resources	<u>2,358,717</u>	<u>866,307</u>	<u>3,225,024</u>
LIABILITIES			
Accounts Payable	614,108	214,089	828,197
Accrued Liabilities	279,363	7,222	286,585
Interest Payable	22,194	151,317	173,511
Deposits Payable	10,239	229,630	239,869
Unearned Revenue	-	33,629	33,629
Long-Term Liabilities:			
Due Within One Year	543,015	685,542	1,228,557
Due in More Than One Year	15,564,302	31,847,270	47,411,572
Total Liabilities	<u>17,033,221</u>	<u>33,168,699</u>	<u>50,201,920</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions	664,399	87,819	752,218
Total Deferred Inflows of Resources	<u>664,399</u>	<u>87,819</u>	<u>752,218</u>
NET POSITION			
Net Investment in Capital Assets	5,935,334	1,382,183	7,317,517
Restricted for:			
Public Safety	245,084	-	245,084
Parks & Recreation	157,532	-	157,532
Housing and Economic Development	1,157,278	-	1,157,278
HOME Program	754,635	-	754,635
Traffic Safety	57,196	-	57,196
Traffic Signals	82,996	-	82,996
Streets and Roads	512,630	-	512,630
Debt Service	-	88,104	88,104
Unrestricted	(7,644,408)	9,048,747	1,404,339
Total Net Position	<u>\$ 1,258,277</u>	<u>\$ 10,519,034</u>	<u>\$ 11,777,311</u>

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Activities
Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 1,244,074	\$ 228,967	\$ 1,298	\$ -
Public Safety	4,064,275	213,694	562,544	53,742
Streets	1,079,366	-	-	2,647,450
Protective Inspections	226,543	122,968	-	-
Community Services	346,781	25,863	19,221	6,802
Community Development	242,905	33,233	-	-
Interest Expense	397,707	-	-	-
Total Governmental Activities	7,601,651	624,725	583,063	2,707,994
Business-type Activities:				
Water	2,137,896	2,722,266	-	14,653
Natural Gas	4,054,528	4,792,701	-	-
Airport	264,759	87,927	-	19,818
Golf Course	298,278	250,089	-	-
Geothermal	95,228	102,314	-	-
Total Business-type Activities	6,850,689	7,955,297	-	34,471
Total Primary Government	\$ 14,452,340	\$ 8,580,022	\$ 583,063	\$ 2,742,465

General Revenues:

Taxes:

- Property
- Sales and Use
- Transient Occupancy Taxes
- Business License Taxes
- Franchise
- Other Taxes

Investment Income

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Prior Period Adjustments

Net Position - End of Year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (1,013,809)	\$ -	\$ (1,013,809)
(3,234,295)	-	(3,234,295)
1,568,084	-	1,568,084
(103,575)	-	(103,575)
(294,895)	-	(294,895)
(209,672)	-	(209,672)
(397,707)	-	(397,707)
<u>(3,685,869)</u>	<u>-</u>	<u>(3,685,869)</u>
-	599,023	599,023
-	738,173	738,173
-	(157,014)	(157,014)
-	(48,189)	(48,189)
-	7,086	7,086
<u>-</u>	<u>1,139,079</u>	<u>1,139,079</u>
<u>(3,685,869)</u>	<u>1,139,079</u>	<u>(2,546,790)</u>
2,582,933	-	2,582,933
1,823,116	-	1,823,116
534,174	-	534,174
263,874	-	263,874
22,972	-	22,972
17,559	-	17,559
91,527	268,238	359,765
113,028	(113,028)	-
<u>5,449,183</u>	<u>155,210</u>	<u>5,604,393</u>
1,763,314	1,294,289	3,057,603
(3,050,221)	9,224,745	6,174,524
<u>2,545,184</u>	<u>-</u>	<u>2,545,184</u>
<u>\$ 1,258,277</u>	<u>\$ 10,519,034</u>	<u>\$ 11,777,311</u>

City of Susanville
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Gas Tax Special Revenue Fund	Non-major Governmental Funds	Total
ASSETS				
Cash and Investments	\$ 3,237,625	\$ 115,942	\$ 2,108,913	\$ 5,462,480
Accounts Receivable	702,165	257,167	102,652	1,061,984
Interest Receivable	23,538	135	10,840	34,513
Prepaid Expenditures	25,622	-	-	25,622
Inventory	31,895	-	-	31,895
Due From Other Funds	40,098	-	-	40,098
Due From Agency Funds	46,008	-	-	46,008
Loans Receivable	52,136	-	1,142,920	1,195,056
Total Assets	<u>\$ 4,159,087</u>	<u>\$ 373,244</u>	<u>\$ 3,365,325</u>	<u>\$ 7,897,656</u>
LIABILITIES				
Accounts Payable	\$ 267,826	\$ 300,972	\$ 36,874	\$ 605,672
Accrued Liabilities	66,609	-	-	66,609
Deposits	10,239	-	-	10,239
Due to Other Funds	-	-	40,098	40,098
Total Liabilities	<u>344,674</u>	<u>300,972</u>	<u>76,972</u>	<u>722,618</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	156,150	48,591	204,741
Total Deferred Inflows of Resources	<u>-</u>	<u>156,150</u>	<u>48,591</u>	<u>204,741</u>
FUND BALANCES				
Nonspendable	109,653	-	-	109,653
Restricted	18,615	-	2,957,539	2,976,154
Assigned	223,380	-	326,997	550,377
Unassigned	3,462,765	(83,878)	(44,774)	3,334,113
Total Fund Balances	<u>3,814,413</u>	<u>(83,878)</u>	<u>3,239,762</u>	<u>6,970,297</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,159,087</u>	<u>\$ 373,244</u>	<u>\$ 3,365,325</u>	<u>\$ 7,897,656</u>

The accompanying notes are an integral part of this statement.

City of Susanville
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2019

Fund Balances for Governmental Funds	\$	6,970,297
<p>Amounts reported for Governmental Activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		
Capital Assets		14,514,071
Accumulated Depreciation		(6,581,810)
<p>Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. Balances at June 30, 2019:</p>		
Compensated Absences		(239,102)
Net Pension Liability		(10,133,261)
Lease Financing (City Hall Project)		(993,927)
CalPERS Refunding Loan		(3,695,000)
Community Swimming Pool Loan		(1,003,000)
Interest Payable on Long-term Debt		(22,194)
<p>Amounts for deferred outflows and deferred inflows related to the City's Net Pension Liability are not reported in the funds:</p>		
Deferred Outflows Related to Pensions		2,358,717
Deferred Inflows Related to Pensions		(664,399)
<p>Other long-term receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.</p>		
		204,741
<p>The internal service funds are used by management to charge the costs of operations to individual funds. The assets and liabilities of the internal service funds are included in Governmental Activities in the Statement of Net Position.</p>		
		543,144
Net Position of Governmental Activities	\$	1,258,277

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2019

	General Fund	Gas Tax Special Revenue Fund	Non-major Governmental Funds	Total
REVENUES				
Taxes and Assessments	\$ 5,236,015	\$ -	\$ -	\$ 5,236,015
Licenses and Permits	110,100	-	-	110,100
Fines and Forfeitures	38,459	-	4,761	43,220
Investment Earnings	99,906	4,089	53,026	157,021
Intergovernmental	437,624	2,125,765	448,375	3,011,764
Charges for Services	314,957	14,349	60,264	389,570
Other	99,506	-	-	99,506
Total Revenues	6,336,567	2,144,203	566,426	9,047,196
EXPENDITURES				
Current:				
General Government	747,423	-	-	747,423
Public Safety	3,836,328	-	145,357	3,981,685
Streets	-	899,280	-	899,280
Protective Inspections	226,543	-	-	226,543
Community Services	340,624	-	-	340,624
Community Development	107,472	-	135,433	242,905
Capital Outlay	10,778	1,386,785	49,215	1,446,778
Debt Service:				
Principal	-	-	568,915	568,915
Interest and Fiscal Charges	-	-	352,984	352,984
Total Expenditures	5,269,168	2,286,065	1,251,904	8,807,137
Excess of Revenues Over (Under) Expenditures	1,067,399	(141,862)	(685,478)	240,059
OTHER FINANCING SOURCES (USES)				
Transfers In	-	236,461	801,656	1,038,117
Transfers Out	(811,009)	(13,080)	(101,000)	(925,089)
Total Other Financing Sources (Uses)	(811,009)	223,381	700,656	113,028
Net Change in Fund Balances	256,390	81,519	15,178	353,087
Fund Balances, Beginning of Year	3,558,023	(165,397)	3,224,584	6,617,210
Fund Balances, End of Year	\$ 3,814,413	\$ (83,878)	\$ 3,239,762	\$ 6,970,297

The accompanying notes are an integral part of this statement.

City of Susanville
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2019

Net Change in Fund Balances - Total Governmental Funds \$ 353,087

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital Expenditures	1,500,019
Depreciation Expense	(336,873)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The following represent differences in the treatment of long-term debt and related items:

Principal payment on Lease Financing	100,915
Principal payment CalPERS Refunding Loan	401,000
Principal payment on Community Swimming Pool Loan	67,000
Amortization of Deferred Amounts on Refunding	(46,608)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds, as follows:

Compensated Absences	(31,822)
Net Pension Liability	(54,560)
Accrued Interest Payable	1,885

Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in these deferred outflows and inflows:

Deferred Outflows Related to Pensions	(646,248)
Deferred Inflows Related to Pensions	348,954

Some revenues reported in the Statement of Activities are not considered to be available to finance current expenditures and, therefore, are not reported as revenues in the governmental funds.

204,741

The change in net position of the internal service funds is reported with governmental activities.

(98,176)

Change in Net Position of Governmental Activities

\$ 1,763,314

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Net Position
Proprietary Funds
June 30, 2019

	Business-type Activities				Governmental
	Enterprise Funds			Totals	Activities
	Water	Natural Gas	Nonmajor		Internal Service
					Funds
ASSETS					
Current Assets:					
Cash and Investments	\$ 3,550,276	\$ 5,893,850	\$ 311,535	\$ 9,755,661	\$ 778,013
Accounts Receivable	419,236	276,469	23,426	719,131	13,027
Interest Receivable	21,842	38,877	1,864	62,583	4,557
Prepaid Expenses	915	1,242	252	2,409	11,764
Inventory	17,665	33,054	367	51,086	-
Total Current Assets	<u>4,009,934</u>	<u>6,243,492</u>	<u>337,444</u>	<u>10,590,870</u>	<u>807,361</u>
Noncurrent Assets:					
Restricted Cash and Investments	704,032	1,986,075	-	2,690,107	-
Prepaid Bond Insurance	74,101	-	-	74,101	-
Capital Assets:					
Non-depreciable	2,329,543	-	2,460,420	4,789,963	-
Depreciable, net	5,361,568	17,159,139	2,243,497	24,764,204	-
Total Capital Assets	<u>7,691,111</u>	<u>17,159,139</u>	<u>4,703,917</u>	<u>29,554,167</u>	<u>-</u>
Total Noncurrent Assets	<u>8,469,244</u>	<u>19,145,214</u>	<u>4,703,917</u>	<u>32,318,375</u>	<u>-</u>
Total Assets	<u>12,479,178</u>	<u>25,388,706</u>	<u>5,041,361</u>	<u>42,909,245</u>	<u>807,361</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Charges on Refundings	564,308	-	-	564,308	-
Pension Actuarial Amounts	142,117	159,882	-	301,999	-
Total Deferred Outflows of Resources	<u>706,425</u>	<u>159,882</u>	<u>-</u>	<u>866,307</u>	<u>-</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	132,878	58,477	22,734	214,089	8,436
Accrued Liabilities	6,500	-	722	7,222	212,754
Interest Payable	36,946	114,371	-	151,317	-
Deposits Payable	55,398	174,232	-	229,630	-
Unearned Revenue	-	-	33,629	33,629	-
Current Portion of Compensated Absences	9,444	8,098	-	17,542	9,740
Current Portion of Long-term Debt	308,000	360,000	-	668,000	-
Total Current Liabilities	<u>549,166</u>	<u>715,178</u>	<u>57,085</u>	<u>1,321,429</u>	<u>230,930</u>
Noncurrent Liabilities:					
Compensated Absences	28,188	24,167	-	52,355	33,287
Net Pension Liability	602,423	677,726	-	1,280,149	-
Notes Payable	757,000	-	-	757,000	-
Bonds Payable	6,940,000	22,817,766	-	29,757,766	-
Total Noncurrent Liabilities	<u>8,327,611</u>	<u>23,519,659</u>	<u>-</u>	<u>31,847,270</u>	<u>33,287</u>
Total Liabilities	<u>8,876,777</u>	<u>24,234,837</u>	<u>57,085</u>	<u>33,168,699</u>	<u>264,217</u>
DEFERRED INFLOWS OF RESOURCES					
Pension Actuarial Amounts	41,327	46,492	-	87,819	-
Total Deferred Inflows of Resources	<u>41,327</u>	<u>46,492</u>	<u>-</u>	<u>87,819</u>	<u>-</u>
NET POSITION					
Net Investment In Capital Assets	886,423	(4,208,157)	4,703,917	1,382,183	-
Restricted for Debt Service	86,731	1,373	-	88,104	-
Unrestricted	3,294,345	5,474,043	280,359	9,048,747	543,144
Total Net Position	<u>\$ 4,267,499</u>	<u>\$ 1,267,259</u>	<u>\$ 4,984,276</u>	<u>\$ 10,519,034</u>	<u>\$ 543,144</u>

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2019

	Business-type Activities Enterprise Funds			Totals	Governmental Activities Internal Service Funds
	Water	Natural Gas	Nonmajor		
OPERATING REVENUES					
Sales and Charges for Services	\$ 2,722,266	\$ 4,792,701	\$ 440,330	\$ 7,955,297	\$ 953,313
Total Operating Revenues	2,722,266	4,792,701	440,330	7,955,297	953,313
OPERATING EXPENSES					
Purchases of Natural Gas	-	782,377	-	782,377	-
Administration	1,337,664	1,489,450	466,282	3,293,396	640,530
Insurance Costs and Claims	-	-	-	-	427,095
Depreciation and Amortization	359,608	398,434	190,451	948,493	-
Total Operating Expenses	1,697,272	2,670,261	656,733	5,024,266	1,067,625
Operating Income (Loss)	1,024,994	2,122,440	(216,403)	2,931,031	(114,312)
NONOPERATING REVENUES (EXPENSES)					
Interest Income	105,280	155,205	7,753	268,238	16,136
Interest Expense	(440,624)	(1,384,267)	(1,532)	(1,826,423)	-
Total Nonoperating Revenues (Expenses)	(335,344)	(1,229,062)	6,221	(1,558,185)	16,136
Income Before Capital Contributions and Transfers	689,650	893,378	(210,182)	1,372,846	(98,176)
Capital Contributions	14,653	-	19,818	34,471	-
Transfers In	-	-	68,628	68,628	-
Transfers Out	(60,888)	(120,768)	-	(181,656)	-
Change in Net Position	643,415	772,610	(121,736)	1,294,289	(98,176)
Net Position, Beginning of Year	3,624,084	494,649	5,106,012	9,224,745	641,320
Net Position, End of Year	\$ 4,267,499	\$ 1,267,259	\$ 4,984,276	\$ 10,519,034	\$ 543,144

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2019

	Business-type Activities Enterprise Funds			Totals	Governmental Activities Internal Service Funds
	Water	Natural Gas	Nonmajor		
Cash Flows from Operating Activities					
Receipts from Customers and Users	\$ 2,704,561	\$ 4,744,165	\$ 465,167	\$ 7,913,893	\$ 1,005,615
Payments to Suppliers and Contractors	(987,688)	(1,749,935)	(372,142)	(3,109,765)	(890,417)
Payments to Employees	(374,387)	(494,786)	(113,038)	(982,211)	(169,529)
Net Cash Flows from Operating Activities	<u>1,342,486</u>	<u>2,499,444</u>	<u>(20,013)</u>	<u>3,821,917</u>	<u>(54,331)</u>
Cash Flows from Noncapital Financing Activities					
Transfers from Other Funds	-	-	68,628	68,628	-
Transfers to Other Funds	(60,888)	(120,768)	-	(181,656)	-
Net Cash Flows from Noncapital Financing Activities	<u>(60,888)</u>	<u>(120,768)</u>	<u>68,628</u>	<u>(113,028)</u>	<u>-</u>
Cash Flows from Capital Financing Activities					
Acquisition of Capital Assets	(704,861)	(53,644)	(21,310)	(779,815)	-
Interest Paid	(385,508)	(1,372,450)	(1,532)	(1,759,490)	-
Capital Grants	14,653	-	19,818	34,471	-
Payments on Long-term Debt	(303,000)	(330,000)	-	(633,000)	-
Net Cash Flows from Capital Financing Activities	<u>(1,378,716)</u>	<u>(1,756,094)</u>	<u>(3,024)</u>	<u>(3,137,834)</u>	<u>-</u>
Cash Flows from Investing Activities					
Interest Received	101,241	138,337	7,142	246,720	15,121
Net Increase (Decrease) in Cash and Cash Equivalents	4,123	760,919	52,733	817,775	(39,210)
Cash and Cash Equivalents - Beginning of Year	4,250,185	7,119,006	258,802	11,627,993	817,223
Cash and Cash Equivalents - End of Year	<u>\$ 4,254,308</u>	<u>\$ 7,879,925</u>	<u>\$ 311,535</u>	<u>\$ 12,445,768</u>	<u>\$ 778,013</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	\$ 1,024,994	\$ 2,122,440	\$ (216,403)	\$ 2,931,031	\$ (114,312)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Depreciation	359,608	398,434	190,451	948,493	-
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(13,026)	(56,223)	19,280	(49,969)	52,302
(Increase) Decrease in Prepaids	1,634	1,940	187	3,761	(8,910)
(Increase) Decrease in Inventory	6,660	(6,264)	948	1,344	-
(Increase) Decrease in Deferred Outflows - Pensions	48,032	54,035	-	102,067	-
Increase (Decrease) in Accounts Payable	(29,697)	43,661	(20,755)	(6,791)	568
Increase (Decrease) in Accrued Liabilities	6,500	-	722	7,222	21,289
Increase (Decrease) in Deposits Payable	(4,679)	7,687	-	3,008	-
Increase (Decrease) in Unearned Revenue	-	-	5,557	5,557	-
Increase (Decrease) in Compensated Absences	595	(867)	-	(272)	(5,268)
Increase (Decrease) in Net Pension Liability	(35,339)	(39,754)	-	(75,093)	-
Increase (Decrease) in Deferred Inflows - Pensions	(22,796)	(25,645)	-	(48,441)	-
Net Cash Provided by Operating Activities	<u>\$ 1,342,486</u>	<u>\$ 2,499,444</u>	<u>\$ (20,013)</u>	<u>\$ 3,821,917</u>	<u>\$ (54,331)</u>
Noncash Capital and Related Financing Activities					
Amortization Related to Long-term Debt	\$ 51,314	\$ -	\$ -	\$ 51,314	\$ -

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Net Position
Fiduciary Funds
June 30, 2019

	<u>Agency Funds</u>
ASSETS	
Cash and Investments	\$ 307,760
Accounts Receivable	120,243
Interest Receivable	1,907
Total Assets	\$ 429,910
LIABILITIES	
Accounts Payable	\$ 23,032
Due to City of Susanville	46,008
Deposits Payable	360,870
Total Liabilities	\$ 429,910

The accompanying notes are an integral part of this statement.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Susanville, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Susanville was incorporated in 1900, under the laws of the State of California.

The accompanying basic financial statements present the financial activities of the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations and data from these units are combined with data of the City. The City has no discretely presented component units. The blended component units have a June 30 year end. The following entity is reported as blended component unit:

The City of Susanville Public Financing Authority (Authority) was established solely to assist the City in the issuance of certain revenue bonds. It is controlled by and financially dependent on the City; its financial activities are accounted for in respective enterprise funds.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the reporting government as a whole, except for its fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government (including its blended component units) is reported separately from discretely presented component units for which the primary government is financially accountable. The City has no discretely presented component units.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items that are properly not included among program revenues are reported instead as general revenues.

The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Certain eliminations have been made regarding interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Separate financial statements for the City's governmental and proprietary funds are presented after the Government-wide Financial Statements. These statements display information about major funds individually and other governmental funds in the aggregate for governmental and enterprise funds.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Under the economic resources measurement focus, all assets and liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all the eligibility requirements have been satisfied.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the current financial resources measurement focus, only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. However, special reporting treatments are used to indicate that they should not be considered "available spendable resources" since they do not represent net current assets. Recognition of governmental fund type revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of other long-term receivables are offset by nonspendable fund balance accounts.

Under the modified accrual basis of accounting, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except for principal and interest on general long-term liabilities, claims and judgments, and compensated absences that are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities are reported as other financing sources.

Property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, franchise taxes, etc.), grant revenues and earnings on investments are all considered to be susceptible to accrual, and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Classifications

The City reports the following funds as major governmental funds:

General Fund - this is the City's primary operating fund and accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Gas Tax Special Revenue Fund - accounts for the receipt and expenditure of gas tax revenues received from the State of California.

The City reports the following major proprietary funds:

Water Fund - accounts for the activities of providing water to the residents of the City.

Natural Gas Fund - accounts for the activities of providing natural gas to the residents of the City.

Additionally, the City reports the following fund types:

Internal Service Funds are used to account for the financing of goods and services provided by one City department to other departments on a cost-reimbursement basis. The City uses internal service funds to account for Public Works administration, risk administration, and retirement benefits.

Fiduciary Funds - The City reports Agency Funds in the Statement of Fiduciary Net Position. Agency Funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governmental units. The City maintains five Agency Funds: HUSA Business Improvement, Section 125 Aflac/Wageworks, LAFCO, Air Pollution District, and IRWMG. Agency funds are accounted for using the accrual basis of accounting and have no measurement focus.

D. Cash, Cash Equivalents, and Investments

In order to maximize investment return, the City pools its available cash for investment purposes. The cash management pool is used essentially as a demand deposit account by the participating funds. The City has defined cash and cash equivalents, for purposes of the statement of cash flows, as all deposits and investments purchased with a maturity date of 90 days or less.

Investments are stated at fair value (the value at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

E. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects. Restricted cash and investments are also reported for customer deposits in the enterprise funds, as applicable.

F. Compensated Absences

In compliance with Governmental Accounting Standards Board Statement No. 16, the City has established a liability for accrued compensatory and vacation time in relevant funds. All vacation is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is established for the current employees at the current rates of pay. If compensatory and vacation time are not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement. Such compensation is calculated at the employee's prevailing rate at the time of retirement or termination. The General Fund is primarily responsible for the repayment of the governmental activities portion of compensated absences.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

G. Property Taxes

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation. Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of a property's fair value, as defined by Article XIII A, and may be increased no more than two percent per year unless a change in ownership occurs.

The state legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions. Property tax revenues are recognized in the fiscal year for which taxes have been levied and collected within sixty days of fiscal year end.

The following are significant dates relating to the City's property taxes:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Levy dates	July 1	July 1
Due dates	November 1 and February 1	August 1
Delinquency dates	December 10 and April 10	August 31

H) Inventories

Inventories of the enterprise funds, consisting primarily of materials and supplies, are stated at cost determined by the first-in, first-out method. Inventories of the governmental funds are recorded as expenditures when purchased.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, traffic lights and signals, street lights, and similar items), are reported in the applicable government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 (\$100,000 for infrastructure) or more and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets received prior to the implementation of GASB 72 were recorded at fair value on the date of donation. Donated capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Land and Construction in Progress are not depreciated. Other capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Capital Assets	Years
Buildings	20 - 40
Machinery and Equipment	2 - 15
Infrastructure	30 - 50
Other Improvements	10 - 45

J. Unavailable and unearned revenue

Unearned revenue is reported for transactions for which revenue has not yet been earned. In the governmental fund financial statements, unavailable revenue is recorded when transactions have not met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable and unearned revenues for transactions for which revenues have not been earned, or for which funds are not available to meet current financial obligations. Typical transactions for which unearned and unavailable revenues are recorded are grants received but not yet earned or available.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

K. Claims and Judgments

When it is probable that a claim liability has been incurred at year-end, and the amount of the loss can be reasonably estimated, the City records the estimated loss, net of any insurance coverage under its self-insurance program. The short-term and long-term workers' compensation and general liability claims payable are reported in an Internal Service Fund.

L. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and American Institute of Certified Public Accountants (AICPA), requires management to make assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

M. Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position.

N. Fund Balance Flow Assumptions

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. Fund Balance Policies

Non-spendable Fund Balances

These include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact; e.g., the principal of an endowment fund. Examples of "not in spendable form" include inventory, prepaid amounts, property held for resale and other items not expected to be converted to cash. However, if the proceeds from the eventual sale or liquidation of the items would be considered restricted, committed or assigned (as defined further on) then these amounts would be classified as restricted, committed or assigned rather than non-spendable. A debt service reserve fund held by a trustee is an example of fund balance in non-spendable form that is classified as restricted instead of non-spendable since the reserve is eventually liquidated to make the final debt service principal payment.

Restricted Fund Balances

Restricted fund balances have externally enforceable limitations on use. The limitations on use can be imposed by creditors, grantors, or contributors as well as by constitutional provisions, City charter, enabling legislation, laws and government regulations.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Committed Fund Balances

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (Ordinance) of the City Council are classified as committed fund balances.

Assigned Fund Balances

Fund balance amounts for which the City Council has expressed intent for use but not taken formal action to commit are reported as assigned under GASB 54.

Unassigned Fund Balance

The residual classification for the General Fund is unassigned fund balance. The General Fund is the only fund that may report a positive unassigned fund balance. Negative fund balance reported in Special Revenue Funds is classified as unassigned fund balance.

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows related to pensions and for a deferred loss on a debt refunding.

In addition to liabilities, the statement of financial position and balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has certain items, which arise only under the modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows as a result of the City's implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, which qualify for reporting in this category.

P. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Susanville's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. New Accounting Pronouncements

The Governmental Accounting Standards Board has issued the following Pronouncements, which may affect the City's financial reporting requirements in the future:

GASB 84 - Fiduciary Activities: This Statement establishes criteria for identifying fiduciary activities of all state and local governments. This Statement is effective for reporting periods beginning after December 15, 2018.

GASB 87 - Leases: This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

GASB 90 - Majority Equity Interests: The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

GASB 91 - Conduit Debt Obligations: The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

2. CASH AND INVESTMENTS

A. Summary of Cash and Investments

Cash and investments are reported within the basic financial statements as follows:

	Government-wide Statement of Net Position			Total
	Governmental Activities	Business-Type Activities	Fiduciary Funds	
Cash and Investments	\$ 6,240,493	\$ 9,755,661	\$ 307,760	\$ 16,303,914
Restricted Cash and Investments	-	2,690,107	-	2,690,107
Total Cash and Investments	\$ 6,240,493	\$ 12,445,768	\$ 307,760	\$ 18,994,021

Cash and investments as of June 30, 2019 consist of the following:

Cash on Hand	\$ 1,050
Deposits with Financial Institutions	367,444
Local Agency Investment Fund	16,165,050
Investments with Fiscal Agent:	
Money Market	2,460,477
Total Cash and Investments	\$ 18,994,021

B. Deposits

The carrying amount of the City's deposits was \$367,444 at June 30, 2019. Bank balances before reconciling items amounted to \$536,101 at June 30, 2019. The City has not waived the collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. Amounts are collateralized with securities held by the pledging financial institution in the City's name.

The California Government Code (Code) requires California banks and savings and loan associations to secure the City's deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for deposits is considered to be held in the City's name. The market value of pledged securities must equal at least 110% of the City's deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total deposits.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

2. CASH AND INVESTMENTS – Continued

C. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City of Susanville by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage/Amount of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (LAIF)	N/A	\$50 million	\$50 million
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Issues	5 years	None	None
Bankers' Acceptances	6 months	30%	None
Commercial Paper	6 months	15%	None
Negotiable Certificates of Deposits	6 months	30%	None
Non-negotiable Certificates of Deposits	1 year	20%	None
Federally Insured Time Deposits	1 year	20%	None

D. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time, as necessary, to provide the cash flows and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Total	Remaining Maturity (in Months)			
		12 Months Or Less	13 to 36 Months	37 to 60 Months	More than 60 Months
LAIF	\$ 16,165,050	\$ 16,165,050	\$ -	\$ -	\$ -
Held by Fiscal Agents:					
Money Market	2,460,477	2,460,477	-	-	-
	<u>\$ 18,625,527</u>	<u>\$ 18,625,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

E. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City's investments (including investments held by bond trustees) do not include any investments that are highly sensitive to interest rate fluctuations.

F. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

2. CASH AND INVESTMENTS – Continued

Investment Type	Total	Minimum Legal Rating	Exempt from Rating
LAIF	\$ 16,165,050	N/A	\$ 16,165,050
Held by Fiscal Agents:			
Money Market	<u>2,460,477</u>	N/A	<u>2,460,477</u>
Total Pooled Investments	<u>\$ 18,625,527</u>		<u>\$ 18,625,527</u>

G. Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer. The City has no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments by reporting unit (primary government, governmental activities, business type activities, fiduciary funds, major funds, non-major funds in the aggregate).

H. Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

I. External Investment Pools

The California Local Agency Investment Fund (LAIF) is a special fund of the California State Treasury through which local governments may pool investments. The City may invest up to \$65,000,000 in the fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. All investments with the LAIF are secured by the full faith and credit of the state of California.

Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations.

The LAIF is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State officials and various participants, provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's Office. The City is a voluntary participant in the investment pool. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

J. Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

None of the City's investments as of June 30, 2019 are subject to the fair value hierarchy measurements (LAIF and money market investments only).

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

3. LOANS RECEIVABLE

As of June 30, 2019, total Loans Receivable of \$1,195,056 consisted of the following:

EDBG Business Assistance Program: The Economic Development Block Grant (EDBG) business assistance loan program provides loans for small businesses. These loans are reported in the City's General Fund, with outstanding balances of \$52,136 as of June 30, 2019.

State Revolving Loan Program: This program provides loans to eligible low-income qualifying residents. Loans include first-time homebuyer loans and loans for housing rehabilitation. Loan repayment funds are restricted for the program. Each loan is secured by a lien against the borrower's property and repayment is deferred until the resident moves out of the property, sells the property, or otherwise violates the loan provisions. These loans are reported in nonmajor governmental funds, with outstanding balances of \$855,395 as of June 30, 2019.

HOME Revolving Loan Program: This program provides housing rehabilitation loans to eligible low-income qualifying residents. Funding is provided through the State of California HOME program and loan repayment funds are restricted for the program. Each loan is secured by a lien against the borrower's property and repayment is deferred until the resident moves out of the property, sells the property, or otherwise violates the loan provisions. These loans are reported in nonmajor governmental funds, with outstanding balances of \$287,525 as of June 30, 2019.

4. CAPITAL ASSETS

The following represents capital asset activity for the fiscal year ended June 30, 2019:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 3,585,211	\$ -	\$ -	\$ 3,585,211
Construction in Progress	-	7,799	-	7,799
Total Capital Assets Not Depreciated	3,585,211	7,799	-	3,593,010
Capital Assets, Being Depreciated:				
Infrastructure	3,030,903	1,404,002	-	4,434,905
Buildings	1,092,436	-	-	1,092,436
Machinery and Equipment	2,940,452	88,218	-	3,028,670
Other Improvements	2,365,050	-	-	2,365,050
Total Capital Assets Being Depreciated	9,428,841	1,492,220	-	10,921,061
Less Accumulated Depreciation:				
Infrastructure	(504,624)	(202,060)	-	(706,684)
Buildings	(1,050,084)	(5,364)	-	(1,055,448)
Machinery and Equipment	(2,325,179)	(129,449)	-	(2,454,628)
Other Improvements	(2,365,050)	-	-	(2,365,050)
Total Accumulated Depreciation	(6,244,937)	(336,873)	-	(6,581,810)
Net Capital Assets Being Depreciated	3,183,904	1,155,347	-	4,339,251
Total Capital Assets	\$ 6,769,115	\$ 1,163,146	\$ -	\$ 7,932,261

Depreciation expense was allocated to the various functions as follows:

General Government	\$ 14,799
Public Safety	82,590
Streets	233,327
Community Services	6,157
Total Depreciation Expense	\$ 336,873

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

4. CAPITAL ASSETS – Continued

The beginning balance of governmental activities capital assets includes a net increase of \$2,545,184 for infrastructure capital assets not reported in prior years.

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 3,423,604	\$ -	\$ -	\$ 3,423,604
Construction in Progress	902,768	713,808	250,217	1,366,359
Total Capital Assets Not Depreciated	4,326,372	713,808	250,217	4,789,963
Capital Assets, Being Depreciated:				
Infrastructure	26,792,722	25,260	-	26,817,982
Buildings	862,483	-	-	862,483
Machinery and Equipment	4,962,137	40,737	-	5,002,874
Other Improvements	9,855,331	250,217	-	10,105,548
Total Capital Assets Being Depreciated	42,472,673	316,214	-	42,788,887
Less Accumulated Depreciation:				
Infrastructure	(6,451,699)	(480,616)	-	(6,932,315)
Buildings	(513,000)	(17,803)	-	(530,803)
Machinery and Equipment	(4,630,686)	(62,020)	-	(4,692,706)
Other Improvements	(5,480,805)	(388,054)	-	(5,868,859)
Total Accumulated Depreciation	(17,076,190)	(948,493)	-	(18,024,683)
Net Capital Assets Being Depreciated	25,396,483	(632,279)	-	24,764,204
Total Capital Assets	\$ 29,722,855	\$ 81,529	\$ 250,217	\$ 29,554,167

Depreciation expense was allocated to the various functions as follows:

Water	\$ 359,608
Natural Gas	398,434
Airport	172,545
Golf Course	15,098
Geothermal	2,808
Total Depreciation Expense	\$ 948,493

5. LONG-TERM DEBT ACTIVITY AND BALANCES

	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Governmental Activities					
Compensated Absences	\$ 255,575	\$ 83,189	\$ (56,635)	\$ 282,129	\$ 63,894
Net Pension Liability	10,078,701	54,560	-	10,133,261	-
Direct Borrowings:					
Lease Financing (City Hall Project)	1,094,842	-	(100,915)	993,927	104,121
CalPERS Refunding Loan	4,096,000	-	(401,000)	3,695,000	305,000
Community Swimming Pool Loan	1,070,000	-	(67,000)	1,003,000	70,000
Total Government Activities	\$ 16,595,118	\$ 137,749	\$ (625,550)	\$ 16,107,317	\$ 543,015

For governmental activities, compensated absences and the net pension liability are generally liquidated by the General Fund.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Direct Borrowings:

Lease Financing (2012 City Hall Refunding Project)

On June 1, 2012, the City entered into a lease agreement with Compass Bank in the amount of \$1,581,555, with interest and principal payable each September 1 and March 1, at an interest rate of 3.5%. The lease ends on September 1, 2027. The City has leased five properties, including improvements on those properties to Compass Bank in exchange for an advance rental payment of \$1,581,555 from Compass Bank. Compass Bank has leased back the five properties, including improvements on those properties, to the City, in exchange for future monthly lease payments. The purpose of the lease financing was to defease the 2002 City Hall Revenue Bonds. If an event of default occurs, the Bank at its option may terminate this lease agreement and re-lease all or any portion of the leased property. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 104,121	\$ 33,860	\$ 137,981
2021	104,577	30,233	134,810
2022	107,459	26,547	134,006
2023	112,669	22,761	135,430
2024	117,638	18,750	136,388
2025	120,783	14,613	135,396
2026	126,685	10,403	137,088
2027	133,386	5,864	139,250
2028	66,609	1,184	67,793
Totals	<u>\$ 993,927</u>	<u>\$ 164,215</u>	<u>\$ 1,158,142</u>

2013 CalPERS Refunding Loan

On September 1, 2013, the City entered into a loan agreement with Umpqua Bank in the amount of \$4,907,000, with interest and principal payable each December 30 and June 30, at an interest rate of 4.75%. Final payment is due on June 30, 2028. The proceeds of the loan were used to satisfy the City's Safety Plan PERS Side Fund obligation, and the City's Miscellaneous Plan PERS Side Fund obligation. The loan is secured by a pledge of gross revenues, defined as all revenues, moneys, accounts receivable, contractual rights to payment, and other rights to payment of whatever kind legally available to pay loan repayments on the loan. The loan agreement contains a provision that in an event of default, outstanding amounts may become immediately due if the City is unable to make payment. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 305,000	\$ 171,879	\$ 476,879
2021	335,000	157,059	492,059
2022	367,000	140,766	507,766
2023	402,000	122,906	524,906
2024	438,000	103,384	541,384
2025	477,000	82,127	559,127
2026	518,000	58,971	576,971
2027	562,000	33,844	595,844
2028	291,000	10,379	301,379
Totals	<u>\$ 3,695,000</u>	<u>\$ 881,315</u>	<u>\$ 4,576,315</u>

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Community Swimming Pool Loan

On September 1, 2015, the City entered into a loan agreement with Umpqua Bank in the amount of \$1,200,000, with interest and principal payable each March 31 and September 30, at an interest rate of 3.17%. Final payment is due on September 1, 2030. The proceeds of the loan were used to provide financing to Honey Lake Valley Recreation Authority. The City has leased the City's police department building in exchange for an advance rental payment of \$1,200,000 from Umpqua Bank. Umpqua Bank has leased back the property to the City in exchange for future monthly lease payments. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 70,000	\$ 30,686	\$ 100,686
2021	73,000	28,419	101,419
2022	75,000	26,073	101,073
2023	77,000	23,664	100,664
2024	80,000	21,176	101,176
2025	82,000	18,608	100,608
2026	85,000	15,961	100,961
2027	87,000	13,235	100,235
2028	89,000	10,445	99,445
2029	92,000	7,576	99,576
2030	95,000	4,612	99,612
2031	98,000	1,553	99,553
Totals	\$ 1,003,000	\$ 202,008	\$ 1,205,008

Business-type Activities	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Compensated Absences	\$ 70,169	\$ 16,569	\$ (16,841)	\$ 69,897	\$ 17,542
Net Pension Liability	1,355,242	-	(75,093)	1,280,149	-
Revenue Bonds, Series A	7,515,000	-	(285,000)	7,230,000	290,000
Revenue Bonds, Series B	23,815,000	-	(330,000)	23,485,000	360,000
Discount	(319,051)	-	11,817	(307,234)	-
Notes from Direct Borrowings	793,000	-	(18,000)	775,000	18,000
Total Business-type Activities	\$ 33,229,360	\$ 16,569	\$ (713,117)	\$ 32,532,812	\$ 685,542

Revenue Bonds, Series A

The City issued \$9,700,000 in 2010 Refunding Revenue Bonds, Series A, to refund the 2000 Water Revenue Bonds, which were issued to finance improvements in the City's water enterprise. Interest rates range from .6% to 5.0%, with interest payments due on June 1 and December 1 of each year. Principal is due on June 1 of each year, with the final payment due in 2036. The liability for these Bonds is reported in the Water Enterprise Fund.

The Series A Bonds are secured by revenues received from the operation of the Water Enterprise Fund. The City has covenanted to set rates and charges for the services and facilities of the Water Enterprise sufficient to provide net revenues each fiscal year equal to 125% of the Water Annual Debt Service (as defined in the bond documents), 105% of the Water Annual Debt Service plus subordinate debt service, and 100% of all obligations of the City which are payable from the water enterprise fund in a given fiscal year. Future debt service requirements are as follows:

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 290,000	\$ 344,363	\$ 634,363
2021	300,000	335,662	635,662
2022	310,000	325,913	635,913
2023	325,000	310,412	635,412
2024	340,000	294,162	634,162
2025 - 2029	1,980,000	1,206,737	3,186,737
2030 - 2034	2,505,000	681,613	3,186,613
2035 - 2036	1,180,000	89,250	1,269,250
Totals	<u>\$ 7,230,000</u>	<u>\$ 3,588,112</u>	<u>\$ 10,818,112</u>

Revenue Bonds, Series B

The City issued \$25,160,000 in 2010 Refunding Revenue Bonds, Series B, to refund the Natural Gas Certificates of Participation, which were issued to finance improvements in the City's Natural Gas enterprise. Interest rates range from 2% to 6.0%, with interest payments due on June 1 and December 1 of each year. Principal is due on June 1 of each year, with the final payment due in 2045.

The liability for the Series B Bonds is reported in the Natural Gas Enterprise Fund. The Series B Bonds are secured by revenues received from the operation of the Natural Gas Enterprise Fund. The City has covenanted to set rates and charges for the service and facilities of the Natural Gas Enterprise sufficient to provide net revenues each fiscal year equal to 125% of the aggregated annual amount of principal and interest due on all parity obligations for such fiscal year and sufficient to provide 100% of the aggregate amount of principal and interest due on all parity obligations and subordinate obligations for such fiscal year. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 360,000	\$ 1,358,013	\$ 1,718,013
2021	395,000	1,341,812	1,736,812
2022	430,000	1,323,050	1,753,050
2023	465,000	1,302,625	1,767,625
2024	510,000	1,279,375	1,789,375
2025 - 2029	3,065,000	5,955,600	9,020,600
2030 - 2034	4,030,000	4,997,088	9,027,088
2035 - 2039	5,360,000	3,661,812	9,021,812
2040 - 2044	7,170,000	1,850,700	9,020,700
2045	1,700,000	102,000	1,802,000
Totals	<u>\$ 23,485,000</u>	<u>\$ 23,172,075</u>	<u>\$ 46,657,075</u>

All revenues from the City's water and gas enterprises are generally pledged to repayment of the Series A and B Bonds. Annual revenues approximate \$2.8 and \$4.8 million per year for the water and gas enterprises, respectively. For the 2018-19 fiscal year, net revenues for the water enterprise were approximately \$1.1 million, while total principal and interest payments on the Series A Bonds totaled \$644,075.

Net revenues for the gas enterprise were approximately \$2.4 million, while total principal and interest payments on the Bonds totaled \$1,702,450. The Bond Indenture contains a provision that, in an event of default, outstanding amounts may become immediately due and payable.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Notes from Direct Borrowings

The City entered into a loan agreement with the United States Department of Agriculture in 2003 to help finance a water transmission line project. The outstanding balance of \$775,000 at June 30, 2019 is reported in the water enterprise fund. Interest is payable semiannually each March and September until 2043, at 4.25%. Principal is payable annually on September 23. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 18,000	\$ 32,555	\$ 50,555
2021	19,000	31,769	50,769
2022	20,000	30,940	50,940
2023	21,000	30,069	51,069
2024	22,000	29,155	51,155
2025	23,000	28,199	51,199
2026	24,000	27,200	51,200
2027	25,000	26,159	51,159
2028	26,000	25,075	51,075
2029	27,000	23,949	50,949
2030	28,000	22,780	50,780
2031	29,000	21,568	50,568
2032	31,000	20,295	51,295
2033	32,000	18,955	50,955
2034	33,000	17,574	50,574
2035	35,000	16,128	51,128
2036	36,000	14,620	50,620
2037	38,000	13,047	51,047
2038	39,000	11,411	50,411
2039	41,000	9,711	50,711
2040	43,000	7,926	50,926
2041	45,000	6,057	51,057
2042	47,000	4,101	51,101
2043	49,000	2,061	51,061
2044	24,000	510	24,510
Totals	\$ 775,000	\$ 471,814	\$ 1,246,814

6. DEFINED BENEFIT PENSION PLAN

General Information about the Defined Benefit Pension Plan

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors five rate plans (two miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

6. DEFINED BENEFIT PENSION PLAN

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2017 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2017 actuarial valuation report. This report is a publicly available valuation report that can be obtained at the CalPERS’ website under Forms and Publications.

The rate plan provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Miscellaneous	Miscellaneous PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3.0% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55 to 60	62
Monthly benefits, as a % of eligible compensation	2% to 3%	2%
Required employee contribution rates	8%	6.25%
Required employer contribution rates	13.439% + \$269,155	6.842% + \$370
	Safety	Safety PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	57
Monthly benefits, as a % of eligible compensation	3%	2.70%
Required employee contribution rates	9%	11.5%
Required employer contribution rates	20.556% + \$340,823	12.141% + \$2,480

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City’s required contribution for the unfunded liability was \$612,828 in fiscal year 2019.

The City’s contributions to the Plan for the year ended June 30, 2019 were \$1,030,749.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

6. DEFINED BENEFIT PENSION PLAN – Continued

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the City reported a liability of \$11,413,410 for its proportionate share of the net pension liability. The City's net pension liability for the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the Plan's net pension liability as of June 30, 2017 and 2018 was as follows:

Proportion - June 30, 2017	0.11529%
Proportion - June 30, 2018	0.11844%
Change - Increase (Decrease)	0.00315%

For the year ended June 30, 2019, the City recognized pension expense of \$1,359,141. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,030,749	\$ -
Differences between actual and expected experience	263,408	-
Changes in assumptions	974,553	-
Change in employer's proportion	323,664	-
Differences between the employer's contributions and the employer's proportionate share of contributions	-	752,218
Net differences between projected and actual earnings on plan investments	68,342	-
Total	\$ 2,660,716	\$ 752,218

The \$1,030,749 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	
2020	\$ 849,603
2021	460,009
2022	(342,697)
2023	(89,166)
2024	-
Thereafter	-

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

6. DEFINED BENEFIT PENSION PLAN – Continued

Actuarial Assumptions – The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Projected salary increase	(1)
Investment rate of return	7.15%
Mortality	(2)

(1) Depending on age, service and type of employment

(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows.

Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50%	4.80%	5.98%
Global Fixed Income	28%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	-	-0.92%

(1) An expected inflation of 2.0% used for this period.

(2) An expected inflation of 2.92% used for this period.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

6. DEFINED BENEFIT PENSION PLAN – Continued

Discount Rate – The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	\$	18,051,550
Current Discount Rate		7.15%
Net Pension Liability	\$	11,413,410
1% Increase		8.15%
Net Pension Liability	\$	5,956,451

Pension Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan - At June 30, 2019, the City reported no payables to the pension plan, for outstanding contributions required for the year ended June 30, 2019.

7. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters, for which the City is a member of the Small Cities Organized Risk Effort (SCORE) through a joint powers agreement. SCORE provides liability and workers' compensation coverage for its members by pooling risk.

Member cities participate in a Banking Plan for the first \$25,000 of loss. The portion of loss greater than \$25,000 but less than \$250,000 is shared among the Member cities in the Shared Risk Pool. The JPA participates in the California Joint Powers Risk Management Authority (CJPRMA) for the portion of losses greater than \$250,000. The JPA is comprised of twenty-one small cities located in Northern and Central California. Upon review of the application, a new member may be admitted by a three-quarters (3/4) vote of the board. Members may be expelled by a two-thirds (2/3) vote. Upon entry into the JPA, members may not voluntarily withdraw for a period of three years and in no case before the JPA's commitment to CJPRMA is satisfied. Members must submit six months written notice prior to voluntarily withdrawing. After withdrawal, a member may not re-enter the JPA for a period of three years.

The City makes payments to SCORE based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. Claims liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and pay-out amounts), and other economic and social factors.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

7. RISK MANAGEMENT - Continued

No claims liabilities have been reported in the City's financial statements for the past three years. Settlements have not exceeded coverage for each of the past three fiscal years. The City's claims activity is reported in internal service funds.

8. FUND BALANCES

The details of fund balances as of June 30, 2019 are as follows:

	General Fund	Gas Tax Fund	Nonmajor Governmental Funds	Total
Nonspendable:				
Prepaid Items	\$ 25,622	\$ -	\$ -	\$ 25,622
Inventory	31,895	-	-	31,895
Loans Receivable	52,136	-	-	52,136
Restricted for:				
Public Safety	-	-	245,084	245,084
Parks	-	-	157,532	157,532
Housing	-	-	1,619,452	1,619,452
Streets and Transportation	-	-	643,010	643,010
Community Development	-	-	292,461	292,461
Capital Projects	18,615	-	-	18,615
Assigned for:				
Economic Development	223,380	-	-	223,380
Debt Service	-	-	313,149	313,149
Capital Projects	-	-	13,848	13,848
Unassigned	3,462,765	(83,878)	(44,774)	3,334,113
Total Fund Balances	\$ 3,814,413	\$ (83,878)	\$ 3,239,762	\$ 6,970,297

9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Transfers

The details of the interfund transfers are as follows:

Transfers Out	Transfers In			Total
	Gas Tax Fund	Non-major Governmental Funds	Non-major Enterprise Funds	
General Fund	\$ 166,717	\$ 575,664	\$ 68,628	\$ 811,009
Gas Tax Fund	-	13,080	-	13,080
Non-major Governmental Funds	-	101,000	-	101,000
Water Fund	-	60,888	-	60,888
Natural Gas Fund	69,744	51,024	-	120,768
Total	\$ 236,461	\$ 801,656	\$ 68,628	\$ 1,106,745

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS - Continued

The General, Water, and Natural Gas Funds transferred \$575,664, \$60,888 and \$51,024, respectively, to the non-major governmental funds to make debt service payments on outstanding loans. In addition, the General Fund transferred \$166,717 to the Gas Tax fund for maintenance of effort requirements. The General Fund transferred \$68,628 to the non-major enterprise funds to fund current year operating deficits. The Natural Gas Fund transferred \$69,744 to the Gas Tax fund for street repairs due to gas lateral installations.

Due to/From Other Funds

The General Fund loaned \$40,098 to the Tobacco Grant non-major governmental fund to cover temporary cash deficits at year-end. This will be repaid in the following year. This fund has a deficit of \$44,774 at year-end and will be eliminated when receivables become available. In addition, the General Fund loaned the Agency Funds to cover temporary cash deficits that will be repaid in the following year.

10. JOINTLY GOVERNED AND RELATED ORGANIZATIONS

Honey Lake Valley Recreation Authority

The Honey Lake Recreation Authority (HLVRA) was created by a joint powers agreement between the County of Lassen and the City of Susanville on November 18, 2013 under the provisions of California Government Code 6500 et. Seq. HLVRA is an entity separate from its member agencies created for the purpose of owning and operating public recreation facilities, including a swimming pool. HLVRA has a five-member board of directors comprised of two representatives from each member agency and one member at large.

Lassen Regional Solid Waste Management Authority

In 1999, the Lassen Regional Solid Waste Management Authority (Authority') was created under a joint powers agreement between the County of Lassen and the City of Susanville. It was formed to fund, plan, operate, administer, and maintain solid waste facilities, sites and services, including all mandated costs for planning, waste diversion, and both closure and post-closure of sites, as well as public education, waste transfer, material recovery, recycling, household hazardous waste programs, and other AB939 programs. The Authority has a board of directors, which consists of five persons, two from the County and two from the City, and one public member at-large who is appointed by the City and County members. The members have no share of the Authority's debts, liabilities, and obligations.

Lassen Transit Service Agency

The Lassen Transit Service Agency (Agency) was created through a joint powers agreement between the County of Lassen and the City of Susanville on July 17, 2002, under the provisions of Article 1, Chapter 5, Division 7, Title 1 of the California Government Code Section 6500. The Agency is charged with the administration and operation of the Lassen Rural Bus (LRB) public transportation services within Lassen County under the jurisdiction of the Lassen County Board of Supervisors and three members of the City of Susanville City Council. The Agency allocates and distributes the Transportation Development Act (TDA) funding for LRB service operations. In addition to TDA funds, the Agency receives funding from several sources including the federal government and the State of California.

Lassen County Air Pollution Control District

The Lassen County Air Pollution Control District (District) is a local air district governing the Lassen County region. The District Board has six members comprised of three members from the Lassen County Board of Supervisors and three members from the Susanville City Council.

City of Susanville
Notes to the Financial Statements
Year Ended June 30, 2019

11. COMMITMENTS AND CONTINGENCIES

A. Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by grantors cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

B. Other Commitments and Contingencies

At June 30, 2019, the City had outstanding construction contracts of approximately \$1.47 million. In addition, the City is a defendant in various pending lawsuits of a nature common to many similar jurisdictions. City management and legal counsel estimates that the potential claims against the City not covered by insurance resulting from such litigation would not materially affect the City's financial statements.

12. SUBSEQUENT EVENTS

Subsequent to June 30, 2019, the City issued \$6,946,300 in Series 2019 Water Revenue Refunding Bonds, and \$20,470,000 in Series 2019 Natural Gas Revenue Refunding Bonds. These bonds were issued to refund the outstanding Series A and B 2010 Revenue Bonds, currently reported in the Water and Natural Gas Funds.

13. RESTATEMENT OF NET POSITION

The restatement of net position of \$2,545,184 in the Statement of Activities for Governmental Activities is to record infrastructure capital assets not reported in prior years.

REQUIRED SUPPLEMENTARY INFORMATION

City of Susanville
Required Supplementary Information
Year Ended June 30, 2019

Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Years*

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2018	0.118440%	\$ 11,413,410	\$ 3,144,855	362.92%	76.50%
2017	0.115290%	11,433,943	3,167,033	361.03%	73.31%
2016	0.113640%	9,833,346	3,342,599	294.18%	74.06%
2015	0.106160%	7,287,061	3,234,445	225.30%	78.40%
2014	0.109380%	6,657,753	2,953,546	225.42%	79.82%

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of the City's Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: In 2017, the accounting discount rate changed from 7.65% to 7.15%

City of Susanville
Required Supplementary Information
Year Ended June 30, 2019

Schedule of Pension Plan Contributions
Last 10 Years*

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2019	\$ 1,030,749	\$ (1,030,749)	\$ -	\$ 3,331,464	30.94%
2018	865,752	(865,752)	-	3,144,855	27.53%
2017	848,437	(848,437)	-	3,167,033	26.79%
2016	749,220	(749,220)	-	3,342,599	22.41%
2015	601,837	(601,837)	-	3,237,445	18.59%

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/13, 6/30/14, 6/30/15, 6/30/16 and 6/30/17

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes and Assessments	\$ 5,144,091	\$ 5,144,568	\$ 5,236,015	\$ 91,447
Licenses and Permits	84,100	84,792	110,100	25,308
Fines and Forfeitures	26,000	27,853	38,459	10,606
Investment Earnings	35,601	40,101	99,906	59,805
Intergovernmental	327,581	387,629	437,624	49,995
Charges for Services	627,412	579,955	314,957	(264,998)
Other	1,210	95,610	99,506	3,896
Total Revenues	6,245,995	6,360,508	6,336,567	(23,941)
EXPENDITURES				
Current:				
General Government	344,338	539,342	747,423	(208,081)
Public Safety	4,341,801	4,798,581	3,836,328	962,253
Streets	-	-	-	-
Protective Inspections	192,530	185,630	226,543	(40,913)
Community Services	598,322	605,772	340,624	265,148
Community Development	340,691	289,380	107,472	181,908
Capital Outlay	-	12,000	10,778	1,222
Total Expenditures	5,817,682	6,430,705	5,269,168	1,161,537
Excess (Deficiency) of Revenues over Expenditures	428,313	(70,197)	1,067,399	1,137,596
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(776,870)	(789,270)	(811,009)	(21,739)
Total Other Financing Sources (Uses)	(776,870)	(789,270)	(811,009)	(21,739)
Net Change in Fund Balances	(348,557)	(859,467)	256,390	1,115,857
Fund Balance, Beginning of Year	3,558,023	3,558,023	3,558,023	-
Fund Balance, End of Year	\$ 3,209,466	\$ 2,698,556	\$ 3,814,413	\$ 1,115,857

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Gas Tax Special Revenue Fund
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Earnings	\$ 2,250	\$ 2,250	\$ 4,089	\$ 1,839
Intergovernmental	649,254	5,255,461	2,125,765	(3,129,696)
Charges for Services	35,400	35,400	14,349	(21,051)
Total Revenues	686,904	5,293,111	2,144,203	(3,148,908)
EXPENDITURES				
Current:				
Streets	791,270	1,149,760	899,280	250,480
Capital Outlay	-	3,594,831	1,386,785	2,208,046
Total Expenditures	791,270	4,744,591	2,286,065	2,458,526
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,366)	548,520	(141,862)	(690,382)
OTHER FINANCING SOURCES (USES)				
Transfers In	306,205	236,461	236,461	-
Transfers Out	(13,074)	(13,074)	(13,080)	(6)
Total Other Financing Sources (Uses)	293,131	223,387	223,381	(6)
Net Change in Fund Balances	188,765	771,907	81,519	(690,388)
Fund Balance, Beginning of Year	(165,397)	(165,397)	(165,397)	-
Fund Balance, End of Year	\$ 23,368	\$ 606,510	\$ (83,878)	\$ (690,388)

City of Susanville
Required Supplementary Information
Year Ended June 30, 2019

1. BUDGETS AND BUDGETARY ACCOUNTING

Budgetary Control and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The City's budget ordinance requires that in June of each year the City Administrator must submit a preliminary budget that includes projected expenditures and the means of financing them to the City Council for the fiscal year commencing the following July 1. As modified during public hearing sessions, the preliminary budget becomes the proposed budget. Following public hearings on the proposed budget, the final annual budget is adopted by the City Council in June of the fiscal year. After adoption of the budget, transfers of appropriations within the general fund departments may be done by the City Administrator. Budget transfers within a department/fund may be done by department heads. Budget modifications between funds and increases in appropriations for expenditures to a fund's overall budget must be approved by the City Council or Agency Board. Revenues can be increased at any time without Council approval. Approval has to be made to spend it. Numerous properly authorized amendments are made during the fiscal year. The budget is modified again at mid-year, usually in February with updated revenue projections.

At fiscal year-end, all operating budget appropriations lapse with the exception of encumbered and continuing appropriations.

SUPPLEMENTARY INFORMATION

City of Susanville
Non-major Governmental Funds
Year Ended June 30, 2019

Special Revenue Funds

Local Law Enforcement Block Grant Fund - accounts for a State grant used to fund a Police Sergeant's position to supplement the number of personnel assigned to provide law enforcement services to the City.

Street, Police and Fire Mitigation Funds - account for fees collected from new developments within the City used for the purchase and maintenance of vehicles, equipment, and various facilities.

Park Land In-lieu Fund - accounts for fees collected from new developments within the City which are used to purchase necessary equipment and land to maintain and expand the City's parks.

State Revolving Loan Fund - accounts for program income received from Community Development Block Grant loans given for Housing Rehabilitation, Façade Improvement, Business Assistance, and First-Time Home Buyers loan that are then re-issued in the form of new loans.

HOME Revolving Loan Fund - accounts for program income received from the Façade Improvement, Business Assistance, and First-Time Home Buyers loan re-payments which are re-issued in the form of new loans.

Traffic Safety Fund - accounts for a portion of fines and forfeitures received by the City for any arrests by a City Officer under VC 42200 that is used for the purchase and maintenance of equipment associated with Traffic Law Enforcement.

Skyline Bicycle Fund - accounts for fees collected from new development within the Skyline area to be used for the installation and maintenance of traffic signals, parks and parkways.

Traffic Signals Fund - accounts for fees collected from new developments within the Barry Creek and Chestnut Street areas used to repay the City for installation of the culverts.

CDBG Fund – accounts for amounts restricted for the City's Community Development Block Grant programs.

Road Fund – accounts for amounts set aside for basic road maintenance, rehabilitation and safety projects on the local streets and road system.

Tobacco Grant Fund – accounts for a State grant used to fund tobacco enforcement education to reduce illegal sales and marketing of cigarettes and tobacco products to minors

Debt Service Funds

City Hall Debt Service Fund - accounts for debt service payments on bond issued to remodel the City Hall.

Side Fund Debt Service Fund - accounts for debt service payments on the 2013 CalPERS Refunding Loan that was used to refund the City's CalPERS Side Fund obligations.

Community Swimming Pool Debt Service Fund - accounts for the debt service payments on the Community Swimming Pool Loan that was used to finance a portion of the costs of the construction of a community swimming pool and related costs and improvements there to by the Honey Lake Valley Recreational Authority.

Capital Project Funds

City Hall Parking Lot Project Fund - accounts for amounts set aside for the City's City Hall Parking Lot Project.

City of Susanville
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2019

	Special Revenue				
	Local Law Enforcement Block Grant	Street Mitigation	Police Mitigation	Fire Mitigation	Park Land In-lieu
ASSETS					
Cash and Investments	\$ 80,365	\$ 52,675	\$ 49,746	\$ 113,638	\$ 157,673
Accounts Receivable	-	-	-	-	-
Interest Receivable	456	310	180	699	989
Loans Receivable	-	-	-	-	-
Total Assets	\$ 80,821	\$ 52,985	\$ 49,926	\$ 114,337	\$ 158,662
LIABILITIES					
Accounts Payable	-	-	-	-	1,130
Due to Other Funds	-	-	-	-	-
Total Liabilities	-	-	-	-	1,130
DEFERRED INFLOWS					
Unavailable Revenues - Grants	-	-	-	-	-
FUND BALANCES					
Restricted	80,821	52,985	49,926	114,337	157,532
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	80,821	52,985	49,926	114,337	157,532
Total Liabilities, Deferred Inflows and Fund Balances	\$ 80,821	\$ 52,985	\$ 49,926	\$ 114,337	\$ 158,662

Special Revenue

State Revolving Loan	HOME Revolving Loan	Traffic Safety	Skyline Bicycle Lane	Traffic Signals	CDBG	Road	Tobacco Grant
\$ 7,311	\$ 464,178	\$ 56,845	\$ 9,416	\$ 82,478	\$ 328,205	\$ 379,386	\$ -
-	-	-	-	-	-	58,737	43,915
2,111	2,932	351	59	518	-	2,235	-
855,395	287,525	-	-	-	-	-	-
<u>\$ 864,817</u>	<u>\$ 754,635</u>	<u>\$ 57,196</u>	<u>\$ 9,475</u>	<u>\$ 82,996</u>	<u>\$ 328,205</u>	<u>\$ 440,358</u>	<u>\$ 43,915</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,744	\$ -	\$ -
-	-	-	-	-	-	-	40,098
-	-	-	-	-	35,744	-	40,098
-	-	-	-	-	-	-	48,591
864,817	754,635	57,196	9,475	82,996	292,461	440,358	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(44,774)
<u>864,817</u>	<u>754,635</u>	<u>57,196</u>	<u>9,475</u>	<u>82,996</u>	<u>292,461</u>	<u>440,358</u>	<u>(44,774)</u>
<u>\$ 864,817</u>	<u>\$ 754,635</u>	<u>\$ 57,196</u>	<u>\$ 9,475</u>	<u>\$ 82,996</u>	<u>\$ 328,205</u>	<u>\$ 440,358</u>	<u>\$ 43,915</u>

Continued

City of Susanville
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2019

	Debt Service		Community Swimming Pool	Capital Projects	Total
	City Hall	Side Fund		City Hall Parking Lot	
ASSETS					
Cash and Investments	\$ 52,244	\$ 259,230	\$ 1,675	\$ 13,848	\$ 2,108,913
Accounts Receivable	-	-	-	-	102,652
Interest Receivable	-	-	-	-	10,840
Loans Receivable	-	-	-	-	1,142,920
Total Assets	\$ 52,244	\$ 259,230	\$ 1,675	\$ 13,848	\$ 3,365,325
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 36,874
Due to Other Funds	-	-	-	-	40,098
Total Liabilities	-	-	-	-	76,972
DEFERRED INFLOWS					
Unavailable Revenues - Grants	-	-	-	-	48,591
FUND BALANCES					
Restricted	-	-	-	-	2,957,539
Assigned	52,244	259,230	1,675	13,848	326,997
Unassigned	-	-	-	-	(44,774)
Total Fund Balances	52,244	259,230	1,675	13,848	3,239,762
Total Liabilities, Deferred Inflows and Fund Balances	\$ 52,244	\$ 259,230	\$ 1,675	\$ 13,848	\$ 3,365,325

City of Susanville
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
Year Ended June 30, 2019

	Special Revenue				
	Local Law Enforcement Block Grant	Street Mitigation	Police Mitigation	Fire Mitigation	Park Land In-lieu
REVENUES					
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1,299	1,258	554	3,452	4,410
Intergovernmental	119,259	-	-	-	-
Charges for Services	-	8,190	39,752	9,983	1,716
Total Revenues	<u>120,558</u>	<u>9,448</u>	<u>40,306</u>	<u>13,435</u>	<u>6,126</u>
EXPENDITURES					
Current:					
Public Safety	100,000	-	-	-	-
Community Development	-	-	-	-	-
Capital Outlay	-	-	-	40,286	8,929
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>40,286</u>	<u>8,929</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,558</u>	<u>9,448</u>	<u>40,306</u>	<u>(26,851)</u>	<u>(2,803)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	20,558	9,448	40,306	(26,851)	(2,803)
Fund Balances, Beginning of Year	<u>60,263</u>	<u>43,537</u>	<u>9,620</u>	<u>141,188</u>	<u>160,335</u>
Fund Balances, End of Year	<u>\$ 80,821</u>	<u>\$ 52,985</u>	<u>\$ 49,926</u>	<u>\$ 114,337</u>	<u>\$ 157,532</u>

Special Revenue							
State Revolving Loan	HOME Revolving Loan	Traffic Safety	Skyline Bicycle Lane	Traffic Signals	CDBG	Road	Tobacco Grant
\$ -	\$ -	\$ 4,761	\$ -	\$ -	\$ -	\$ -	\$ -
12,762	19,219	1,497	242	2,249	-	6,084	-
-	-	-	420	203	-	329,116	-
12,762	19,219	6,258	662	2,452	-	335,200	-
-	-	583	-	-	-	-	44,774
3,875	16,734	-	-	-	114,824	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,875	16,734	583	-	-	114,824	-	44,774
8,887	2,485	5,675	662	2,452	(114,824)	335,200	(44,774)
(101,000)	-	-	-	-	101,000	-	-
(101,000)	-	-	-	-	101,000	-	-
(92,113)	2,485	5,675	662	2,452	(13,824)	335,200	(44,774)
956,930	752,150	51,521	8,813	80,544	306,285	105,158	-
\$ 864,817	\$ 754,635	\$ 57,196	\$ 9,475	\$ 82,996	\$ 292,461	\$ 440,358	\$ (44,774)

Continued

City of Susanville
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2019

	Debt Service		Community Swimming Pool	Capital Projects	Total
	City Hall	Side Fund		City Hall Parking Lot	
REVENUES					
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 4,761
Investment Earnings	-	-	-	-	53,026
Intergovernmental	-	-	-	-	448,375
Charges for Services	-	-	-	-	60,264
Total Revenues	-	-	-	-	566,426
EXPENDITURES					
Current:					
Public Safety	-	-	-	-	145,357
Community Development	-	-	-	-	135,433
Capital Outlay	-	-	-	-	49,215
Debt Service:					
Principal	100,915	401,000	67,000	-	568,915
Interest and Fiscal Charges	37,484	282,625	32,875	-	352,984
Total Expenditures	138,399	683,625	99,875	-	1,251,904
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,399)	(683,625)	(99,875)	-	(685,478)
OTHER FINANCING SOURCES (USES)					
Transfers In	138,384	461,352	100,920	-	801,656
Transfers Out	-	-	-	-	(101,000)
Total Other Financing Sources (Uses)	138,384	461,352	100,920	-	700,656
Net Change in Fund Balances	(15)	(222,273)	1,045	-	15,178
Fund Balances, Beginning of Year	52,259	481,503	630	13,848	3,224,584
Fund Balances, End of Year	\$ 52,244	\$ 259,230	\$ 1,675	\$ 13,848	\$ 3,239,762

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Local Law Enforcement Block Grant Fund
Year Ended June 30, 2019

	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
REVENUES			
Investment Earnings	\$ -	\$ 1,299	\$ 1,299
Intergovernmental	100,000	119,259	19,259
Total Revenues	<u>100,000</u>	<u>120,558</u>	<u>20,558</u>
EXPENDITURES			
Current:			
Public Safety	100,000	100,000	-
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>20,558</u>	<u>20,558</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	20,558	20,558
Fund Balance, Beginning of Year	<u>60,263</u>	<u>60,263</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60,263</u>	<u>\$ 80,821</u>	<u>\$ 20,558</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Street Mitigation Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget <u></u>
REVENUES			
Investment Earnings	\$ 300	\$ 1,258	\$ 958
Charges for Services	9,800	8,190	(1,610)
Total Revenues	<u>10,100</u>	<u>9,448</u>	<u>(652)</u>
EXPENDITURES			
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,100	9,448	(652)
Fund Balance, Beginning of Year	<u>43,537</u>	<u>43,537</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,637</u>	<u>\$ 52,985</u>	<u>\$ (652)</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Police Mitigation Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ 800	\$ 554	\$ (246)
Charges for Services	<u>41,810</u>	<u>39,752</u>	<u>(2,058)</u>
Total Revenues	<u>42,610</u>	<u>40,306</u>	<u>(2,304)</u>
EXPENDITURES			
Capital Outlay	<u>34,663</u>	<u>-</u>	<u>34,663</u>
Total Expenditures	<u>34,663</u>	<u>-</u>	<u>34,663</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,947</u>	<u>40,306</u>	<u>32,359</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>27,693</u>	<u>-</u>	<u>(27,693)</u>
Total Other Financing Sources (Uses)	<u>27,693</u>	<u>-</u>	<u>(27,693)</u>
Net Change in Fund Balances	35,640	40,306	4,666
Fund Balance, Beginning of Year	<u>9,620</u>	<u>9,620</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 45,260</u>	<u>\$ 49,926</u>	<u>\$ 4,666</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Fire Mitigation Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget <u></u>
REVENUES			
Investment Earnings	\$ 800	\$ 3,452	\$ 2,652
Charges for Services	12,300	9,983	(2,317)
Total Revenues	<u>13,100</u>	<u>13,435</u>	<u>335</u>
EXPENDITURES			
Capital Outlay	<u>40,286</u>	<u>40,286</u>	<u>-</u>
Total Expenditures	<u>40,286</u>	<u>40,286</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (under) Expenditures	<u>(27,186)</u>	<u>(26,851)</u>	<u>335</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(27,186)	(26,851)	335
Fund Balance, Beginning of Year	<u>141,188</u>	<u>141,188</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 114,002</u>	<u>\$ 114,337</u>	<u>\$ 335</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Park Land In-lieu Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ 4,410	\$ 4,410
Charges for Services	500	1,716	1,216
Total Revenues	<u>500</u>	<u>6,126</u>	<u>5,626</u>
EXPENDITURES			
Current:			
Community Services	10,000	-	10,000
Capital Outlay	154,000	8,929	145,071
Total Expenditures	<u>164,000</u>	<u>8,929</u>	<u>155,071</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(163,500)</u>	<u>(2,803)</u>	<u>160,697</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(163,500)	(2,803)	160,697
Fund Balance, Beginning of Year	<u>160,335</u>	<u>160,335</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (3,165)</u>	<u>\$ 157,532</u>	<u>\$ 160,697</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - State Revolving Loan Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ 8,500	\$ 12,762	\$ 4,262
Total Revenues	<u>8,500</u>	<u>12,762</u>	<u>4,262</u>
EXPENDITURES			
Current:			
Community Development	-	3,875	(3,875)
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>3,875</u>	<u>(3,875)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,500</u>	<u>8,887</u>	<u>387</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>(104,875)</u>	<u>(101,000)</u>	<u>3,875</u>
Total Other Financing Sources (Uses)	<u>(104,875)</u>	<u>(101,000)</u>	<u>3,875</u>
Net Change in Fund Balances	(96,375)	(92,113)	4,262
Fund Balance, Beginning of Year	<u>956,930</u>	<u>956,930</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 860,555</u>	<u>\$ 864,817</u>	<u>\$ 4,262</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - HOME Revolving Loan Fund
Year Ended June 30, 2019

	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
REVENUES			
Investment Earnings	\$ 10,000	\$ 19,219	\$ 9,219
Total Revenues	<u>10,000</u>	<u>19,219</u>	<u>9,219</u>
EXPENDITURES			
Current:			
Community Development	17,035	16,734	301
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>17,035</u>	<u>16,734</u>	<u>301</u>
Excess (Deficiency) of Revenues Over (under) Expenditures	(7,035)	2,485	9,520
Fund Balance, Beginning of Year	<u>752,150</u>	<u>752,150</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 745,115</u></u>	<u><u>\$ 754,635</u></u>	<u><u>\$ 9,520</u></u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual -Traffic Safety Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Fines and Forfeitures	\$ 10,000	\$ 4,761	\$ (5,239)
Investment Earnings	<u>158</u>	<u>1,497</u>	<u>1,339</u>
Total Revenues	<u>10,158</u>	<u>6,258</u>	<u>(3,900)</u>
EXPENDITURES			
Current:			
Public Safety	4,000	583	3,417
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,000</u>	<u>583</u>	<u>3,417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,158</u>	<u>5,675</u>	<u>(483)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balances	56,158	5,675	(50,483)
Fund Balance, Beginning of Year	<u>51,521</u>	<u>51,521</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 107,679</u>	<u>\$ 57,196</u>	<u>\$ (50,483)</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Skyline Bicycle Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ 242	\$ 242
Charges for Services	100	420	320
Total Revenues	<u>100</u>	<u>662</u>	<u>562</u>
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>100</u>	<u>662</u>	<u>562</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	100	662	562
Fund Balance, Beginning of Year	<u>8,813</u>	<u>8,813</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,913</u>	<u>\$ 9,475</u>	<u>\$ 562</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Traffic Signals Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget <u></u>
REVENUES			
Investment Earnings	\$ -	\$ 2,249	\$ 2,249
Charges for Services	500	203	(297)
	<u>500</u>	<u>2,452</u>	<u>1,952</u>
Total Revenues			
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>500</u>	<u>2,452</u>	<u>1,952</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balances	500	2,452	1,952
Fund Balance, Beginning of Year	<u>80,544</u>	<u>80,544</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 81,044</u>	<u>\$ 82,996</u>	<u>\$ 1,952</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - CDBG Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget <u></u>
REVENUES			
Investment Earnings	\$ 1,515	\$ -	\$ (1,515)
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,515</u>	<u>-</u>	<u>(1,515)</u>
EXPENDITURES			
Current:			
Community Development	119,652	114,824	4,828
Capital Outlay	<u>737,633</u>	<u>-</u>	<u>737,633</u>
Total Expenditures	<u>857,285</u>	<u>114,824</u>	<u>742,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(855,770)</u>	<u>(114,824)</u>	<u>740,946</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>101,000</u>	<u>101,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>101,000</u>	<u>101,000</u>	<u>-</u>
Net Change in Fund Balances	(754,770)	(13,824)	740,946
Fund Balance, Beginning of Year	<u>306,285</u>	<u>306,285</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (448,485)</u>	<u>\$ 292,461</u>	<u>\$ 740,946</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Road Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ 6,084	\$ 6,084
Intergovernmental	<u>298,029</u>	<u>329,116</u>	<u>31,087</u>
Total Revenues	<u>298,029</u>	<u>335,200</u>	<u>37,171</u>
EXPENDITURES			
Current:			
Streets	-	-	-
Capital Outlay	<u>298,029</u>	<u>-</u>	<u>298,029</u>
Total Expenditures	<u>298,029</u>	<u>-</u>	<u>298,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>335,200</u>	<u>335,200</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	335,200	335,200
Fund Balance, Beginning of Year	<u>105,158</u>	<u>105,158</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 105,158</u>	<u>\$ 440,358</u>	<u>\$ 335,200</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Tobacco Grant Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ -	\$ -
Intergovernmental	117,817	-	(117,817)
Total Revenues	<u>117,817</u>	<u>-</u>	<u>(117,817)</u>
EXPENDITURES			
Current:			
Public Safety	117,817	44,774	73,043
Capital Outlay	-	-	-
Total Expenditures	<u>117,817</u>	<u>44,774</u>	<u>73,043</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(44,774)</u>	<u>(44,774)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(44,774)	(44,774)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (44,774)</u>	<u>\$ (44,774)</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City Hall Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts <u>Final</u>	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ -	\$ -
Charges for Services	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Community Development	-	-	-
Debt Service:			
Principal	100,915	100,915	-
Interest and Fiscal Charges	37,466	37,484	(18)
Total Expenditures	<u>138,381</u>	<u>138,399</u>	<u>(18)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(138,381)</u>	<u>(138,399)</u>	<u>(18)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	138,381	138,384	3
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>138,381</u>	<u>138,384</u>	<u>3</u>
Net Change in Fund Balances	-	(15)	(15)
Fund Balance, Beginning of Year	<u>52,259</u>	<u>52,259</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 52,259</u>	<u>\$ 52,244</u>	<u>\$ (15)</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Side Fund Debt Service Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ -	\$ -
Charges for Services	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:	-	-	-
Community Development	-	-	-
Debt Service:			
Principal	401,000	401,000	-
Interest and Fiscal Charges	<u>282,625</u>	<u>282,625</u>	<u>-</u>
	<u>683,625</u>	<u>683,625</u>	<u>-</u>
Total Expenditures	<u>683,625</u>	<u>683,625</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(683,625)</u>	<u>(683,625)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	461,345	461,352	7
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
	<u>461,345</u>	<u>461,352</u>	<u>7</u>
Total Other Financing Sources (Uses)	<u>461,345</u>	<u>461,352</u>	<u>7</u>
Net Change in Fund Balances	(222,280)	(222,273)	7
Fund Balance, Beginning of Year	<u>481,503</u>	<u>481,503</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 259,223</u>	<u>\$ 259,230</u>	<u>\$ 7</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Community Swimming Pool Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ -	\$ -
Charges for Services	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Community Development	-	-	-
Debt Service:			
Principal	67,000	67,000	-
Interest and Fiscal Charges	32,857	32,875	(18)
	<u>99,857</u>	<u>99,875</u>	<u>(18)</u>
Total Expenditures	<u>99,857</u>	<u>99,875</u>	<u>(18)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(99,857)</u>	<u>(99,875)</u>	<u>(18)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	99,857	100,920	1,063
Transfers Out	-	-	-
	<u>99,857</u>	<u>100,920</u>	<u>1,063</u>
Total Other Financing Sources (Uses)	<u>99,857</u>	<u>100,920</u>	<u>1,063</u>
Net Change in Fund Balances	-	1,045	1,045
Fund Balance, Beginning of Year	630	630	-
Fund Balance, End of Year	<u>\$ 630</u>	<u>\$ 1,675</u>	<u>\$ 1,045</u>

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City Hall Parking Lot Fund
Year Ended June 30, 2019

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	\$ -	\$ -	\$ -
Charges for Services	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Capital Outlay	13,846	-	13,846
Total Expenditures	<u>13,846</u>	<u>-</u>	<u>13,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,846)</u>	<u>-</u>	<u>13,846</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(13,846)	-	13,846
Fund Balance, Beginning of Year	<u>13,848</u>	<u>13,848</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2</u>	<u>\$ 13,848</u>	<u>\$ 13,846</u>

City of Susanville
Non-major Enterprise Funds
Year Ended June 30, 2019

Airport Fund - accounts for the activities of the City's airport.

Golf Course Fund - accounts for the activities of the City's golf course.

Geothermal Fund - accounts for the activities of providing geothermal heat to residents of the City.

City of Susanville
Combining Statement of Net Position
Non-major Enterprise Funds
June 30, 2019

	Airport	Golf Course	Geothermal	Totals
ASSETS				
Current Assets:				
Cash and Investments	\$ 38,343	\$ 400	\$ 272,792	\$ 311,535
Accounts Receivable	13,151	4,505	5,770	23,426
Interest Receivable	230	-	1,634	1,864
Prepaid Expenses	-	190	62	252
Inventory	-	367	-	367
Total Current Assets	<u>51,724</u>	<u>5,462</u>	<u>280,258</u>	<u>337,444</u>
Noncurrent Assets:				
Capital Assets:				
Non-depreciable	43,189	2,168,107	249,124	2,460,420
Depreciable, net	1,957,482	247,984	38,031	2,243,497
Total Capital Assets	<u>2,000,671</u>	<u>2,416,091</u>	<u>287,155</u>	<u>4,703,917</u>
Total Noncurrent Assets	<u>2,000,671</u>	<u>2,416,091</u>	<u>287,155</u>	<u>4,703,917</u>
Total Assets	<u>2,052,395</u>	<u>2,421,553</u>	<u>567,413</u>	<u>5,041,361</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,360	19,406	1,968	22,734
Accrued Liabilities	-	722	-	722
Unearned Revenue	-	33,629	-	33,629
Total Current Liabilities	<u>1,360</u>	<u>53,757</u>	<u>1,968</u>	<u>57,085</u>
Total Liabilities	<u>1,360</u>	<u>53,757</u>	<u>1,968</u>	<u>57,085</u>
NET POSITION				
Investment in Capital Assets	2,000,671	2,416,091	287,155	4,703,917
Unrestricted	50,364	(48,295)	278,290	280,359
Total Net Position	<u>\$ 2,051,035</u>	<u>\$ 2,367,796</u>	<u>\$ 565,445</u>	<u>4,984,276</u>

City of Susanville
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
Year Ended June 30, 2019

	<u>Airport</u>	<u>Golf Course</u>	<u>Geothermal</u>	<u>Total</u>
OPERATING REVENUES				
Charges for Services	\$ 87,927	\$ 250,089	\$ 102,314	\$ 440,330
Total Operating Revenues	<u>87,927</u>	<u>250,089</u>	<u>102,314</u>	<u>440,330</u>
OPERATING EXPENSES				
Administration	92,214	281,648	92,420	466,282
Depreciation	172,545	15,098	2,808	190,451
Total Operating Expenses	<u>264,759</u>	<u>296,746</u>	<u>95,228</u>	<u>656,733</u>
Operating Income (Loss)	<u>(176,832)</u>	<u>(46,657)</u>	<u>7,086</u>	<u>(216,403)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Income	609	-	7,144	7,753
Interest Expense	-	(1,532)	-	(1,532)
Total Nonoperating Revenues (Expenses)	<u>609</u>	<u>(1,532)</u>	<u>7,144</u>	<u>6,221</u>
Income Before Capital Contributions and Transfers	<u>(176,223)</u>	<u>(48,189)</u>	<u>14,230</u>	<u>(210,182)</u>
Capital Contributions	19,818	-	-	19,818
Transfers In	22,995	45,633	-	68,628
Transfers Out	-	-	-	-
Change in Net Position	<u>(133,410)</u>	<u>(2,556)</u>	<u>14,230</u>	<u>(121,736)</u>
Net Position, Beginning of Year	<u>2,184,445</u>	<u>2,370,352</u>	<u>551,215</u>	<u>5,106,012</u>
Net Position, End of Year	<u>\$ 2,051,035</u>	<u>\$ 2,367,796</u>	<u>\$ 565,445</u>	<u>\$ 4,984,276</u>

City of Susanville
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2019

	Airport	Golf Course	Geothermal	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 106,872	\$ 255,535	\$ 102,760	\$ 465,167
Payments to Suppliers and Contractors	(93,853)	(188,616)	(89,673)	(372,142)
Payments to Employees	(8,912)	(98,666)	(5,460)	(113,038)
Net Cash from Operating Activities	<u>4,107</u>	<u>(31,747)</u>	<u>7,627</u>	<u>(20,013)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	22,995	45,633	-	68,628
Net Cash from Noncapital Financing Activities	<u>22,995</u>	<u>45,633</u>	<u>-</u>	<u>68,628</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(8,956)	(12,354)	-	(21,310)
Capital Grants	19,818	-	-	19,818
Interest Paid	-	(1,532)	-	(1,532)
Net Cash from Noncapital Financing Activities	<u>10,862</u>	<u>(13,886)</u>	<u>-</u>	<u>(3,024)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	379	-	6,763	7,142
Net Increase (Decrease) in Cash	38,343	-	14,390	52,733
Cash and Cash Equivalents - Beginning of Year	-	400	258,402	258,802
Cash and Cash Equivalents - End of Year	<u>\$ 38,343</u>	<u>\$ 400</u>	<u>\$ 272,792</u>	<u>\$ 311,535</u>
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:				
Operating Income (Loss)	\$ (176,832)	\$ (46,657)	\$ 7,086	\$ (216,403)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation	172,545	15,098	2,808	190,451
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	18,945	(111)	446	19,280
(Increase) Decrease in Prepaid	-	-	187	187
(Increase) Decrease in Inventory	-	948	-	948
Increase (Decrease) in Accounts Payable	(10,551)	(7,304)	(2,900)	(20,755)
Increase (Decrease) in Accrued Liabilities	-	722	-	722
Increase (Decrease) in Unearned Revenue	-	5,557	-	5,557
Net Cash Provided by Operating Activities	<u>\$ 4,107</u>	<u>\$ (31,747)</u>	<u>\$ 7,627</u>	<u>\$ (20,013)</u>

City of Susanville
Internal Service Funds
Year Ended June 30, 2019

Public Works Administration Fund - accounts for the City's public works administration activities.

Risk Administration Fund - accounts for City's risk administration activities.

Retirement Benefits Fund - accounts for expenses related to other postemployment benefit costs.

City of Susanville
Combining Statement of Net Position
Internal Service Funds
June 30, 2019

	Governmental Activities Internal Service Funds			Totals
	Public Works Administration	Risk Management	Retirement Benefits	
ASSETS				
Current Assets:				
Cash and Investments	\$ 120,533	\$ 647,078	\$ 10,402	\$ 778,013
Accounts Receivable	-	13,027	-	13,027
Interest Receivable	1,879	2,678	-	4,557
Prepays	1,192	10,572	-	11,764
Total Current Assets	<u>123,604</u>	<u>673,355</u>	<u>10,402</u>	<u>807,361</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	5,488	-	2,948	8,436
Accrued Liabilities	-	212,754	-	212,754
Current Portion of Compensated Absences	8,056	-	1,684	9,740
Total Current Liabilities	<u>13,544</u>	<u>212,754</u>	<u>4,632</u>	<u>230,930</u>
Noncurrent Liabilities:				
Compensated Absences	27,517	-	5,770	33,287
Total Noncurrent Liabilities	<u>27,517</u>	<u>-</u>	<u>5,770</u>	<u>33,287</u>
Total Liabilities	<u>41,061</u>	<u>212,754</u>	<u>10,402</u>	<u>264,217</u>
NET POSITION				
Unrestricted	82,543	460,601	-	543,144
Total Net Position	<u>\$ 82,543</u>	<u>\$ 460,601</u>	<u>\$ -</u>	<u>\$ 543,144</u>

City of Susanville
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2019

	Governmental Activities Internal Service Funds			Totals
	Public Works Administration	Risk Management	Retirement Benefits	
OPERATING REVENUES				
Charges for Services	\$ 188,002	\$ 765,311	\$ -	\$ 953,313
Total Operating Revenues	188,002	765,311	-	953,313
OPERATING EXPENSES				
Administration	164,261	476,269	-	640,530
Insurance and Claims Costs	117,090	310,005	-	427,095
Total Operating Expenses	281,351	786,274	-	1,067,625
Operating Income (Loss)	(93,349)	(20,963)	-	(114,312)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	7,293	8,843	-	16,136
Interest Expense	-	-	-	-
Total Nonoperating Revenues (Expenses)	7,293	8,843	-	16,136
Income (Loss) Before Transfers	(86,056)	(12,120)	-	(98,176)
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Change in Net Position	(86,056)	(12,120)	-	(98,176)
Net Position, Beginning of Year	168,599	472,721	-	641,320
Net Position, End of Year	\$ 82,543	\$ 460,601	\$ -	\$ 543,144

City of Susanville
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2019

	Governmental Activities Internal Service Funds			Totals
	Public Works Administration	Risk Management	Retirement Benefits	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Interfund Services Provided	\$ 188,002	\$ 817,613	\$ -	\$ 1,005,615
Cash Paid to Suppliers for Goods and Services	(119,482)	(773,067)	2,132	(890,417)
Cash Paid to Employees	(152,574)	-	(16,955)	(169,529)
Net Cash from Operating Activities	<u>(84,054)</u>	<u>44,546</u>	<u>(14,823)</u>	<u>(54,331)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers to Other Funds	-	-	-	-
Net Cash from Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	7,279	7,842	-	15,121
Net Increase (Decrease) in Cash	(76,775)	52,388	(14,823)	(39,210)
Cash and Cash Equivalents - Beginning of Year	197,308	594,690	25,225	817,223
Cash and Cash Equivalents - End of Year	<u>\$ 120,533</u>	<u>\$ 647,078</u>	<u>\$ 10,402</u>	<u>\$ 778,013</u>
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:				
Operating Income (Loss)	\$ (93,349)	\$ (20,963)	\$ -	\$ (114,312)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	-	52,302	-	52,302
(Increase) Decrease in Prepays	(828)	(8,082)	-	(8,910)
Increase (Decrease) in Accounts Payable	(1,564)	-	2,132	568
Increase (Decrease) in Accrued Liabilities	-	21,289	-	21,289
Increase (Decrease) in Compensated Absences	11,687	-	(16,955)	(5,268)
Net Cash from Operating Activities	<u>\$ (84,054)</u>	<u>\$ 44,546</u>	<u>\$ (14,823)</u>	<u>\$ (54,331)</u>

City of Susanville
Fiduciary Funds
Year Ended June 30, 2019

Section 125 Aflac/Wageworks Fund - accounts for agency activities for Section 125 Aflac activities.

LAFCO Fund - accounts for agency activities for LAFCO.

HUSA Business Improvement Fund - accounts for agency activities for HUSA.

Air Pollution District Fund - accounts for agency activities for the Air Pollution District.

IRWMB Fund - accounts for agency activities for IRWMB.

Air Pollution – CCI Reduction Fund – accounts for agency activities for California Climate Investments Reduction.

City of Susanville
Combingin Statement of Assets and Liabilities
Fiduciary Funds
June 30, 2019

	Agency Funds			
	Section 125 Aflac/ Wageworks	LAFCO	HUSA Business Improvement	Air Pollution District
ASSETS				
Cash and Investments	\$ 3,101	\$ 37,202	\$ 12,349	\$ 245,320
Accounts Receivable	-	-	1,187	33,019
Interest Receivable	-	258	-	1,569
Total Assets	<u>\$ 3,101</u>	<u>\$ 37,460</u>	<u>\$ 13,536</u>	<u>\$ 279,908</u>
LIABILITIES				
Accounts Payable	1,360	4,771	10,901	-
Due to City of Susanville	-	-	-	-
Deposits	1,741	32,689	2,635	279,908
Total Liabilities	<u>\$ 3,101</u>	<u>\$ 37,460</u>	<u>\$ 13,536</u>	<u>\$ 279,908</u>

IRWMG	Air Pollution - CCI Reduction	Totals	
\$ -	\$ 9,788	\$ 307,760	
86,037	-	120,243	
-	80	1,907	
\$ 86,037	\$ 9,868	\$ 429,910	\$ 429,910
-	6,000	23,032	
46,008	-	46,008	
40,029	3,868	360,870	
\$ 86,037	\$ 9,868	\$ 429,910	\$ 429,910

City of Susanville
Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2019

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Section 125 Aflac/Wageworks</u>				
ASSETS				
Cash and Investments	\$ 1,471	\$ 25,292	\$ 23,662	\$ 3,101
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 1,471</u>	<u>\$ 25,292</u>	<u>\$ 23,662</u>	<u>\$ 3,101</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Deposits	1,471	25,292	23,662	3,101
Total Liabilities	<u>\$ 1,471</u>	<u>\$ 25,292</u>	<u>\$ 23,662</u>	<u>\$ 3,101</u>
<u>LAFCO Fund</u>				
ASSETS				
Cash and Investments	\$ 34,283	\$ 112,389	\$ 109,470	\$ 37,202
Accounts Receivable	-	28,252	28,252	-
Interest Receivable	199	266	207	258
Prepays	925	-	925	-
Total Assets	<u>\$ 35,407</u>	<u>\$ 140,907</u>	<u>\$ 138,854</u>	<u>\$ 37,460</u>
LIABILITIES				
Accounts Payable	\$ 7,089	\$ 53,401	\$ 55,719	\$ 4,771
Deposits	28,318	4,371	-	32,689
Total Liabilities	<u>\$ 35,407</u>	<u>\$ 57,772</u>	<u>\$ 55,719</u>	<u>\$ 37,460</u>
<u>HUSA Business Improvement Fund</u>				
ASSETS				
Cash and Investments	\$ 10,642	\$ 27,458	\$ 25,751	\$ 12,349
Accounts Receivable	4,154	17,871	20,838	1,187
Total Assets	<u>\$ 14,796</u>	<u>\$ 45,329</u>	<u>\$ 46,589</u>	<u>\$ 13,536</u>
LIABILITIES				
Accounts Payable	\$ 136	\$ 24,076	\$ 13,311	\$ 10,901
Deposits	14,660	18,476	30,501	2,635
Total Liabilities	<u>\$ 14,796</u>	<u>\$ 42,552</u>	<u>\$ 43,812</u>	<u>\$ 13,536</u>

City of Susanville
Statement of Changes in Assets and Liabilities
Agency Funds - Continued
Year Ended June 30, 2019

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Air Pollution District Fund</u>				
ASSETS				
Cash and Investments	\$ 484,487	\$ 462,384	\$ 701,551	\$ 245,320
Accounts Receivable	31,618	73,841	72,440	33,019
Interest Receivable	1,958	1,569	1,958	1,569
Total Assets	<u>\$ 518,063</u>	<u>\$ 537,794</u>	<u>\$ 775,949</u>	<u>\$ 279,908</u>
LIABILITIES				
Accounts Payable	\$ 1,499	\$ 208,335	\$ 209,834	\$ -
Deposits	516,564	329,459	566,115	279,908
Total Liabilities	<u>\$ 518,063</u>	<u>\$ 537,794</u>	<u>\$ 775,949</u>	<u>\$ 279,908</u>
<u>IRWMG</u>				
ASSETS				
Cash and Investments	\$ (803)	\$ 306,628	\$ 305,825	\$ -
Accounts Receivable	-	257,563	171,526	86,037
Total Assets	<u>\$ (803)</u>	<u>\$ 564,191</u>	<u>\$ 477,351</u>	<u>\$ 86,037</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 154,914	\$ 154,914	\$ -
Due to City of Susanville	-	46,008	-	46,008
Deposits	(803)	40,832	-	40,029
Total Liabilities	<u>\$ (803)</u>	<u>\$ 241,754</u>	<u>\$ 154,914</u>	<u>\$ 86,037</u>
<u>Air Pollution - CCI Reduction</u>				
ASSETS				
Cash and Investments	\$ -	\$ 252,670	\$ 242,882	\$ 9,788
Interest Receivable	-	80	-	80
Total Assets	<u>\$ -</u>	<u>\$ 252,750</u>	<u>\$ 242,882</u>	<u>\$ 9,868</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 131,960	\$ 125,960	\$ 6,000
Deposits	-	120,790	116,922	3,868
Total Liabilities	<u>\$ -</u>	<u>\$ 252,750</u>	<u>\$ 242,882</u>	<u>\$ 9,868</u>

City of Susanville
Statement of Changes in Assets and Liabilities
Agency Funds - Continued
Year Ended June 30, 2019

	Beginning Balance	Additions	Deletions	Ending Balance
<u>All Agency Funds</u>				
ASSETS				
Cash and Investments	\$ 530,080	\$ 1,186,821	\$ 1,409,141	\$ 307,760
Accounts Receivable	35,772	377,527	293,056	120,243
Interest Receivable	2,157	1,915	2,165	1,907
Prepays	925	-	925	-
	<u>\$ 568,934</u>	<u>\$ 1,566,263</u>	<u>\$ 1,705,287</u>	<u>\$ 429,910</u>
Total Assets				
LIABILITIES				
Accounts Payable	\$ 8,724	\$ 572,686	\$ 559,738	\$ 21,672
Due to City of Susanville	-	46,008	-	46,008
Deposits	560,210	539,220	737,200	362,230
	<u>\$ 568,934</u>	<u>\$ 1,157,914</u>	<u>\$ 1,296,938</u>	<u>\$ 429,910</u>
Total Liabilities				

STATISTICAL SECTION

Statistical Section

This part of the report is consisted of the City of Susanville's comprehensive annual financial report which presents detailed information as a context for understanding in regarding to what the information in the financial statements, note disclosures, and required supplemental information says about the City's overall financial health.

Contents

Financial Trends	These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	99
Revenue Capacity	These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.	109
Debt Capacity	These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	113
Demographic and Economic Information	These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparison over time and with other governments.	119
Operating Information	These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	121

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement No. 34 as of June 30, 2004; schedules presenting government-wide information, include information beginning in that year.

Schedule 1
City of Susanville
Net Position by Component,
Last Fourteen Fiscal Years
Accrual Basis of Accounting

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Governmental activities							
Net investment in capital assets	\$ 2,154,482	\$ 2,525,295	\$ 2,648,771	\$ 2,480,051	\$ 2,274,687	\$ 2,062,283	\$ 1,849,411
Restricted	253,461	1,600,652	1,565,208	1,651,776	1,780,484	1,547,711	1,568,520
Unrestricted	3,378,973	3,515,171	3,830,893	4,404,242	5,396,427	5,607,906	5,810,858
Total governmental activities net position	\$ 5,786,916	\$ 7,641,118	\$ 8,044,872	\$ 8,536,069	\$ 9,451,598	\$ 9,217,900	\$ 9,228,789
Business-type activities							
Net investment in capital assets	\$ 352,514	\$ 1,651,318	\$ (3,892,035)	\$ 3,673,059	\$ (2,285,127)	\$ (1,804,335)	\$ (2,877,539)
Restricted for Debt Service	2,373,866	3,328,579	3,089,827	2,971,552	2,864,661	2,864,798	2,864,195
Unrestricted	(844,764)	(3,708,004)	1,368,985	(5,823,491)	2,044,780	2,269,768	3,649,199
Total business-type activities net position	\$ 1,881,616	\$ 1,271,893	\$ 566,777	\$ 821,120	\$ 2,624,314	\$ 3,330,231	\$ 3,635,855
Primary government							
Net investment in capital assets	\$ 2,506,996	\$ 4,176,613	\$ (1,243,264)	\$ 6,153,110	\$ (10,440)	\$ 257,948	\$ (1,028,128)
Restricted	2,627,327	4,929,231	4,655,035	4,623,328	4,645,145	4,412,509	4,432,715
Unrestricted	2,534,209	(192,833)	5,199,878	(1,419,249)	7,441,207	7,877,674	9,460,057
Total primary government net position	\$ 7,668,532	\$ 8,913,011	\$ 8,611,649	\$ 9,357,189	\$ 12,075,912	\$ 12,548,131	\$ 12,864,644

Source: City of Susanville's audited financial statements
Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003-04.
(1) Net assets restated for prior period adjustment to comply with GASB 65

Fiscal Year								
2011	2012	2013	2014 (1)	2015	2016	2017	2018	2019
\$ 1,829,076	\$ 2,308,372	\$ 2,012,346	\$ 1,857,866	\$ 2,419,492	\$ 2,861,071	\$ 3,011,863	\$ 3,175,697	\$ 5,935,334
1,498,398	4,528,631	4,087,019	4,440,352	3,939,682	3,228,998	3,091,763	2,694,959	2,967,351
5,908,797	2,409,681	2,510,650	(1,756,001)	(8,820,376)	(9,305,978)	(9,198,224)	(8,920,877)	(7,644,408)
<u>\$ 9,236,271</u>	<u>\$ 9,246,684</u>	<u>\$ 8,610,015</u>	<u>\$ 4,542,217</u>	<u>\$ (2,461,202)</u>	<u>\$ (3,215,909)</u>	<u>\$ (3,094,598)</u>	<u>\$ (3,050,221)</u>	<u>\$ 1,258,277</u>
\$ (990,783)	\$ (2,692,970)	\$ (488,623)	\$ (3,222,304)	\$ (2,742,485)	\$ (1,573,502)	\$ (1,984,283)	\$ (1,465,481)	\$ 1,382,183
2,287,718	2,289,356	2,446,070	2,445,921	2,446,530	2,446,094	2,447,781	2,453,021	88,104
3,672,627	6,180,214	5,049,590	8,308,203	7,722,700	6,449,364	7,568,558	8,237,205	9,048,747
<u>\$ 4,969,562</u>	<u>\$ 5,776,600</u>	<u>\$ 7,007,037</u>	<u>\$ 7,531,820</u>	<u>\$ 7,426,745</u>	<u>\$ 7,321,956</u>	<u>\$ 8,032,056</u>	<u>\$ 9,221,745</u>	<u>\$ 10,519,034</u>
\$ 838,293	\$ (384,598)	\$ 1,523,723	\$ (1,364,438)	\$ (322,993)	\$ 1,287,569	\$ 1,027,580	\$ 1,710,216	\$ 7,317,517
3,786,116	6,817,987	6,533,089	6,886,273	6,386,212	5,675,092	5,539,544	5,147,980	3,055,455
9,581,424	8,589,895	7,560,240	6,552,202	(1,097,676)	(2,856,614)	(1,629,666)	(683,672)	1,404,339
<u>\$ 14,205,833</u>	<u>\$ 15,023,284</u>	<u>\$ 15,617,052</u>	<u>\$ 12,074,037</u>	<u>\$ 4,965,543</u>	<u>\$ 4,106,047</u>	<u>\$ 4,937,458</u>	<u>\$ 6,174,524</u>	<u>\$ 11,777,311</u>

Schedule 2
City of Susanville
Changes in Net Position
Last Fourteen Fiscal Years
Accrual Basis of Accounting

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Expenses							
Governmental activities:							
General government	\$2,055,249	\$1,991,240	\$1,629,410	\$1,616,449	\$816,839	\$1,228,083	\$1,094,945
Public safety	3,451,988	3,407,302	3,398,809	3,537,646	3,696,206	3,479,617	3,517,162
Streets	887,797	763,635	663,794	884,532	1,427,687	935,540	963,197
Protective Inspections	213,806	190,003	203,979	212,454	244,966	235,270	210,793
Community services	473,055	415,340	328,252	504,755	325,669	288,355	255,316
Community development	255,211	185,535	867,183	336,742	462,648	416,103	149,961
Interest on long term debt	199,930	402,890	294,672	230,157	194,800	186,060	175,910
Total governmental activities expenses	7,537,036	7,355,945	7,386,099	7,322,735	7,168,815	6,769,028	6,367,284
Business-type activities:							
Rodeo	\$70,032	55,031	36,508	0	0	0	0
Airport	81,362	116,260	113,600	145,780	166,609	189,488	171,886
Water	1,442,121	2,207,464	2,200,070	2,180,730	2,145,401	2,396,179	2,126,843
Geothermal	190,297	207,914	104,637	46,800	63,868	55,889	52,561
Natural Gas	2,814,468	3,858,071	4,855,872	4,783,357	4,941,853	4,924,613	4,557,201
Swimming Pool (closed in 2004-05)	193,679	148,842	0	0	0	0	0
Day Care	130,794	140,657	140,796	133,493	118,160	144,912	120,890
Golf Course	1,036	7,701	6,400	37,749	99,865	112,179	136,267
Total business-type activities expenses	4,923,789	6,741,940	7,457,883	7,327,909	7,535,756	7,823,260	7,165,648
Total primary government expenses	\$12,460,825	\$14,097,885	\$14,843,982	\$14,650,644	\$14,704,571	\$14,592,288	\$13,532,932
Program Revenues							
Governmental activities							
Charges for services:							
General government	\$362,530	\$854,062	\$1,020,336	\$743,153	\$27,937	\$132,822	\$155,256
Public safety	273,909	448,104	179,907	308,352	121,247	137,948	172,430
Streets	97,142	277,403	0	265,907		36,417	49,047
Protective Inspections	195,483	219,654	232,684	167,645		31,433	9,491
Community services	24,349	31,918	4,784	5,932	8,931	18,526	22,472
Community development	44,159	48,584	45,392	48,620	176,485	100,443	94,344
Operating grants and contributions	2,834,407	675,192	890,930	690,816	1,178,902	1,183,468	748,635
Capital grants and contributions	0	53,172	337,178	494,448	1,098,653	98,210	162,515
Total governmental activities program revenues	3,831,979	2,608,089	2,711,211	2,724,873	2,612,155	1,739,267	1,414,190
Business-type activities:							
Charges for services:							
Rodeo	61,297	50,700	29,654	0	0	0	0
Airport	32,867	36,553	41,302	50,190	52,477	58,097	58,284
Water	1,796,393	2,118,368	2,046,516	2,064,187	2,049,605	2,424,802	2,315,996
Geothermal	250,742	223,565	71,124	73,653	69,389	69,391	69,783
Natural Gas	1,749,040	2,724,148	4,264,151	4,325,805	4,650,665	4,271,575	4,723,849
Swimming Pool	93,474	43,391	0	0	0	0	0
Day Care	98,485	134,231	121,386	117,446	107,890	76,875	60,676
Golf Course	0	0	0	0	0	0	0
Operating grants and contributions	25,666	174,347	202,667	283,641	439,104	10,000	0
Capital grants and contributions				438,934	1,672,609	1,490,068	29,175
Total business-type activities program revenues	4,107,964	5,505,303	6,776,800	7,353,856	9,041,739	8,400,808	7,257,763
Total primary government program revenues	\$7,939,943	\$8,113,392	\$9,488,011	\$10,078,729	\$11,653,894	\$10,140,075	\$8,671,953

Fiscal Year								
2011	2012	2013	2014	2015	2016	2017	2018	2019
\$1,149,706	\$1,105,539	\$787,118	\$943,178	\$975,485	\$528,514	\$478,702	\$969,254	\$1,244,074
3,461,796	3,371,428	3,249,421	3,373,503	3,701,118	3,742,579	4,373,474	4,596,119	4,064,275
1,240,131	839,484	2,580,926	1,006,322	956,939	1,898,033	2,960,232	1,747,522	1,079,366
239,869	203,416	214,070	237,433	207,152	205,391	189,901	271,724	226,543
255,719	242,259	240,801	328,807	259,123	1,300,553	301,068	443,536	346,781
106,432	214,604	405,626	141,523	153,554	343,208	300,922	295,884	242,905
166,008	288,284	116,906	289,184	311,569	327,131	308,646	182,460	397,707
6,619,661	6,265,014	7,594,868	6,319,950	6,564,940	8,345,409	8,912,945	8,506,499	7,601,651
0	0	0	0	0	0	0	0	0
227,608	248,776	236,959	219,979	217,642	274,051	278,398	274,429	264,759
1,997,499	1,976,560	2,041,448	1,989,849	2,091,691	2,166,356	2,217,023	2,146,258	2,137,896
67,755	47,435	48,214	57,744	57,029	79,069	85,691	97,254	95,228
4,341,673	4,093,592	4,052,356	4,170,689	3,766,602	4,180,922	4,171,912	3,868,114	4,054,528
0	0	0	0	0	0	0	0	0
93,502	0	0	0	0	0	0	0	0
311,089	442,571	429,898	350,476	386,181	354,273	314,412	299,189	298,278
7,039,126	6,808,934	6,808,875	6,788,737	6,519,145	7,054,671	7,067,436	6,685,244	6,850,689
\$13,658,787	\$13,073,948	\$14,403,743	\$13,108,687	\$13,084,085	\$15,400,080	\$15,980,381	\$15,191,743	\$14,452,340
\$303,864	\$487,912	\$12,830	\$103,486	\$106,054	\$76,733	\$126,315	\$239,593	\$228,967
201,942	127,275	68,428	52,593	136,678	83,481	119,412	131,708	213,694
61,704	86,309	436	1,715	4,448	197,411	1,581	526	0
8,749	1,761	75,200	117,560	94,793	84,744	87,614	136,430	122,968
20,461	24,152	99,123	178,785	74,784	88,125	57,475	103,050	25,863
86,654	95,094	33,288	52,538	38,249	48,694	12,607	14,856	33,233
741,230	799,904	994,075	1,096,669	925,909	1,030,102	823,166	1,373,417	583,063
600,507	155,084	1,736,845	896,293	738,606	987,566	2,475,395	924,443	2,707,994
2,025,111	1,777,491	3,020,225	2,499,639	2,119,521	2,596,856	3,703,565	2,924,023	3,915,782
0	0	0	0	0	0	0	0	0
70,632	70,075	78,488	81,680	97,128	69,394	72,722	89,210	87,927
2,271,480	2,358,189	2,335,499	2,280,947	2,194,458	2,188,967	2,755,870	2,751,353	2,722,266
100,728	92,731	92,732	92,732	85,004	86,132	69,227	87,385	102,314
4,667,746	4,431,883	4,499,718	4,581,073	3,945,118	4,182,414	4,681,446	4,542,782	4,792,701
0	0	0	0	0	0	0	0	0
39,895	0	0	0	0	0	0	0	0
182,573	318,888	314,274	334,239	354,173	334,800	242,509	259,707	250,089
0	0	38,574	0	0	0	0	0	0
24,176	154,941	99,685	61,354	586,883	163,969	43,524	163,666	34,471
7,357,230	7,426,707	7,458,970	7,432,025	7,262,764	7,025,676	7,865,298	7,894,103	7,989,768
\$9,382,341	\$9,204,198	\$10,479,195	\$9,931,664	\$9,382,285	\$9,622,532	\$11,568,863	\$10,818,126	\$11,905,550

Schedule 2
City of Susanville
Changes in Net Position
Last Fourteen Fiscal Years
Accrual Basis of Accounting

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Net (Expense)/Revenue							
Governmental activities	(\$3,705,057)	(\$4,747,856)	(\$4,674,888)	(\$4,597,862)	(\$4,556,660)	(\$5,029,761)	(\$4,953,094)
Business-type activities	(815,825)	(1,236,637)	(681,083)	25,947	1,505,983	577,548	92,115
Total primary government net expense	(\$4,520,882)	(\$5,984,493)	(\$5,355,971)	(\$4,571,915)	(\$3,050,677)	(\$4,452,213)	(\$4,860,979)
General Revenues and Other Changes in							
Net Assets Governmental activities:							
Taxes							
Property taxes	\$717,840	\$746,508	\$884,863	\$906,170	\$924,914	\$913,055	\$829,452
Sales taxes	1,605,629	1,516,274	1,263,661	1,398,022	1,326,767	1,193,085	1,076,014
Transient Lodging Taxes	354,338	462,246	465,369	523,774	517,214	405,860	380,354
Franchise taxes	47,608	45,275	39,161	48,027	55,428	45,197	48,855
Business license taxes	205,664	233,690	276,044	240,592	247,732	235,283	231,796
Other taxes	163,305	326,140	330,685	36,479	246,035	70,723	188,948
Property tax in lieu of sales tax, unrestricted	0	988,907	1,138,723	1,256,457	1,396,408	1,488,666	298,882
Property tax in lieu of VLF, unrestricted	0	308,668	417,836	506,153	419,193	474,943	1,523,051
Use of Money and Property	45,068	351,453	227,236	161,206	163,501	(35,749)	29,896
Gain (loss) on sale of capital assets	0	0	0	0	(6,491)	0	0
Miscellaneous revenues	0	277,911	227,752	42,099	100,101	0	351,735
Transfers	760,288	(239,569)	5,000	(29,920)	5,000	5,000	5,000
Total governmental activities	3,899,740	5,017,503	5,276,330	5,089,059	5,395,802	4,796,063	4,963,983
Business-type activities:							
Use of Money and Property	42,627	184,777	142,518	189,756	282,717	120,656	27,132
Gain on sale of capital assets	0	0	0	3,637	17,982	0	0
Miscellaneous revenues	0	0	0	5,083	1,512	12,713	42,542
Transfers	(760,288)	239,569	(5,000)	29,920	(5,000)	(5,000)	(5,000)
Total business-type activities	(717,661)	424,346	137,518	228,396	297,211	128,369	64,674
Total primary government	3,182,079	5,441,849	5,413,848	5,317,455	5,693,013	4,924,432	5,028,657
Change in Net Position							
Governmental activities	194,683	269,647	601,442	491,197	839,142	(233,698)	10,889
Business-type activities	(1,533,486)	(812,291)	(543,565)	254,343	1,803,194	705,917	156,789
Total primary government	(\$1,338,803)	(\$542,644)	\$57,877	\$745,540	\$2,642,336	\$472,219	\$167,678

Source: City of Susanville's audited financial statements

Note: The city began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003-04.

Fiscal Year								
2011	2012	2013	2014	2015	2016	2017	2018	2019
(\$4,594,550)	(\$4,487,523)	(\$4,574,643)	(\$3,820,311)	(\$4,445,419)	(\$5,748,553)	(\$5,209,380)	(\$5,582,476)	(\$3,685,869)
318,104	617,773	650,095	643,288	743,619	(28,995)	797,862	1,208,859	1,139,079
(\$4,276,446)	(\$3,869,750)	(\$3,924,548)	(\$3,177,023)	(\$3,701,800)	(\$5,777,548)	(\$4,411,518)	(\$4,373,617)	(\$2,546,790)
\$824,578	\$757,463	\$859,457	\$1,455,797	\$858,107	\$877,382	\$915,021	\$942,800	\$950,310
1,081,602	1,161,677	1,162,834	1,118,328	1,209,899	1,449,788	2,017,089	2,145,343	1,823,116
366,382	391,546	379,119	400,724	442,376	455,099	507,981	520,158	534,174
60,840	49,988	24,493	49,776	24,242	36,767	34,409	26,211	22,972
227,101	220,339	226,004	221,939	237,758	241,985	278,286	200,760	263,874
105,350	79,625	45,175	39,786	37,731	42,996	40,227	48,364	71,768
409,887	304,260	428,017	384,924	358,806	349,848	0	0	0
1,461,838	1,407,887	1,362,579	1,335,361	1,353,298	1,389,739	1,354,666	1,545,612	1,578,415
28,872	61,101	12,535	34,761	11,607	39,206	46,938	63,022	91,527
0	0	0	0	7,514	0	0	0	0
142,288	59,050	0	0	0	0	0	0	0
(375,069)	5,000	(562,239)	(410,379)	(55,164)	111,036	136,074	134,583	113,028
4,333,669	4,497,936	3,937,974	4,631,017	4,486,174	4,993,846	5,330,691	5,626,853	5,449,183
25,297	21,743	18,103	18,698	24,380	35,242	48,312	118,413	268,238
0	0	0	0	0	0	0	0	0
20,098	276,346	0	0	0	0	0	0	0
375,069	(5,000)	562,239	410,379	55,164	(111,036)	(136,074)	(134,583)	(113,028)
420,464	293,089	580,342	429,077	79,544	(75,794)	(87,762)	(16,170)	155,210
4,754,133	4,791,025	4,518,316	5,060,094	4,565,718	4,918,052	5,242,929	5,610,683	5,604,393
(260,881)	10,413	(636,669)	810,706	40,755	(754,707)	121,311	44,377	1,763,314
738,568	910,862	1,230,437	1,072,365	823,163	(104,789)	710,100	1,192,689	1,294,289
\$477,687	\$921,275	\$593,768	\$1,883,071	\$863,918	(\$859,496)	\$831,411	\$1,237,066	\$3,057,603

Schedule 3
City of Susanville
Fund Balances - Governmental Funds,
Last Fourteen Fiscal Years
Modified Accrual Basis of Accounting

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
General Fund							
Reserved	\$83,392	\$102,413	\$305,858	\$370,296	\$418,932	\$434,141	\$441,654
Unreserved	711,771	844,902	971,144	1,281,067	1,608,564	1,838,236	2,010,551
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned							
Total general fund	<u>795,163</u>	<u>947,315</u>	<u>1,277,002</u>	<u>1,651,363</u>	<u>2,027,496</u>	<u>2,272,377</u>	<u>2,452,205</u>
All Other Governmental Funds							
Reserved	574,208	420,365	688,726	399,192	382,257	508,891	511,888
Unreserved, reported in:							
Special revenue funds	753,032	589,990	501,016	566,069	1,108,885	811,082	870,418
Capital projects funds	503,734	281,564	13,370	275,168	289,433	309,930	148,527
Debt Service Funds	(178,461)	1,657,994	1,620,694	1,712,950	1,840,120	1,604,737	1,622,026
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned							
Total all other governmental funds	<u>\$1,652,513</u>	<u>\$2,949,913</u>	<u>\$2,823,806</u>	<u>\$2,953,379</u>	<u>\$3,620,695</u>	<u>\$3,234,640</u>	<u>\$3,152,859</u>

Source: City of Susanville's audited financial statements
(1) The City includes advances to other funds as nonspendable

2011	2012	2013	2014(1)	2015	2016	2017	2018	2019
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
550,746	270,650	286,411	445,196	104,869	101,417	90,344	109,993	109,653
17,931	18,011	0	18,145	18,196	18,196	18,375	18,615	18,615
123,142	0	0	0	0	0	0	0	0
13,776	25,212	14,776	17,066	63,462	63,462	113,679	303,927	223,380
1,537,145	1,837,349	1,846,833	1,859,126	2,319,757	2,521,280	3,054,261	3,125,488	3,462,765
2,242,740	2,151,222	2,148,020	2,339,533	2,506,284	2,704,355	3,276,659	3,558,023	3,814,413
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	742	0	0	0	0	0	0
3,836,585	2,934,499	3,130,806	4,097,490	3,921,486	3,210,802	3,073,388	2,676,344	2,957,539
0	0	0	0	0	0	0	0	0
0	0	0	44,599	596,858	632,817	351,353	548,240	326,997
(736,872)	(156,372)	(478,663)	0	0	0	0	(165,397)	(128,652)
\$3,099,713	\$2,778,127	\$2,652,885	\$4,142,089	\$4,518,344	\$3,843,619	\$3,424,741	\$3,059,187	\$3,155,884

Schedule 4
City of Susanville
Changes in Fund Balances - Governmental Funds
Last Fourteen Fiscal Years
Modified Accrual Basis of Accounting

	2004	2005	2006	2007	2008	2009	2010
Revenues							
Taxes and assessments	\$3,191,838	\$4,019,990	\$4,518,116	\$5,113,507	\$4,749,716	\$4,591,529	\$4,345,556
Licenses and permits	195,483	324,535	258,277	189,740	151,143	103,413	100,231
Fines and forfeitures	28,343	41,118	54,872	67,621	74,585	47,614	34,400
Use of money and property	45,068	680,604	232,778	141,181	145,591	(45,822)	26,242
Intergovernmental revenues	2,567,689	1,001,651	1,228,108	1,185,264	2,277,555	1,157,971	812,150
Program income	0	138,092	590,316	1,103,399	222,302	53,969	67,644
Charges for services	132,043	1,322,127	1,115,460	792,797	318,628	308,690	331,481
Other revenues	810,967	763,810	608,611	333,591	276,331	356,862	719,459
Total revenues	6,971,431	8,291,927	8,606,538	8,927,100	8,215,851	6,574,226	6,437,163
Expenditures							
General government	1,553,060	1,806,528	1,591,271	1,399,497	722,770	996,337	969,963
Public safety	3,347,798	3,211,146	3,453,212	3,486,523	3,601,675	3,379,768	3,417,876
Streets	506,158	712,216	670,762	848,692	1,397,936	912,577	948,044
Protective Inspections	212,278	188,475	203,470	212,454	244,966	234,303	209,633
Community services	443,568	324,616	273,198	441,325	265,023	219,456	193,714
Community development	255,211	414,785	863,933	1,500,658	634,274	475,789	265,687
Capital Outlay	1,085,611	593,457	717,791	119,358	104,490	184,642	25,910
Debt service:							
Principal	245,192	213,106	400,559	152,884	144,355	135,000	140,000
Interest	191,951	375,182	290,388	217,507	191,019	182,529	173,289
Debt issuance cost							
Total expenditures	7,840,827	7,839,511	8,464,584	8,378,898	7,306,508	6,720,400	6,344,115
Excess (deficiency) of revenues over (under) expenditures	(869,396)	452,416	141,954	548,202	909,343	(146,174)	93,047
Other Financing Sources (Uses)							
Contributions from trust funds			56,626				
Transfers in	1,030,131	830,452	736,834	377,575	555,154	883,648	492,437
Transfers out	(696,723)	(1,073,316)	(731,834)	(421,843)	(550,154)	(878,648)	(487,437)
Payment to refunded debt escrow agent							
Proceeds from sale of capital asset							
Proceeds from debt issuance							
Proceeds of long-term debt							
Total other financing sources (uses)	333,408	(242,864)	61,626	(44,268)	5,000	5,000	5,000
Net changes in fund balances	(535,988)	209,552	203,580	503,934	914,343	(141,174)	98,047
Debt service as a percentage of non-capital expenditures	6.5%	8.1%	8.9%	4.5%	4.7%	4.9%	5.0%

Source: City of Susanville's audited financial statements

Fiscal Year		2013	2014	2015	2016	2017	2018	2019
2011	2012							
\$4,537,578	\$4,372,785	\$4,498,960	\$5,035,959	\$4,495,698	\$4,907,453	\$5,104,539	\$5,493,736	\$5,236,015
92,956	100,385	74,183	101,323	78,350	86,142	87,084	114,154	110,100
26,667	20,246	31,203	24,301	95,579	99,371	94,449	79,169	43,220
17,202	11,477	27,504	54,042	45,589	72,112	83,168	94,655	157,021
1,299,139	990,261	2,722,868	1,985,090	1,293,514	1,999,435	3,280,340	2,302,882	3,011,764
60,693	36,831	50,400	14,824	27,271	2,910	2,910	20,000	0
98,356	76,106	66,244	71,367	74,323	83,214	151,018	307,453	389,570
602,319	651,310	43,270	249,062	150,233	261,704	45,330	62,007	99,506
6,734,910	6,259,401	7,514,632	7,535,968	6,260,557	7,512,341	8,848,838	8,474,056	9,047,196
944,718	661,910	605,024	753,719	859,783	559,612	459,732	1,028,544	747,423
3,359,711	3,286,106	3,247,121	3,285,119	3,478,557	3,705,924	3,908,056	4,299,489	3,981,685
1,224,596	816,587	2,663,852	973,660	973,736	2,003,878	2,974,325	1,734,312	899,280
238,709	202,256	218,394	229,397	205,594	213,935	191,767	258,145	226,543
193,759	181,416	185,481	209,120	199,819	1,274,122	284,846	427,010	340,624
247,892	214,604	311,528	216,459	153,555	356,909	307,596	287,325	242,905
106,003	200,718	83,207	64,123	182,134	315,516	57,939	50,707	1,446,778
145,000	160,000	135,216	236,367	390,777	427,488	513,770	424,876	568,915
162,064	154,957	94,110	168,604	430,116	313,639	307,056	182,421	352,984
	86,454	0	108,809	0	45,444	0	0	0
6,622,451	5,965,008	7,543,933	6,245,377	6,874,071	9,216,467	9,005,087	8,692,829	8,807,137
112,458	294,392	(29,301)	1,290,591	(613,514)	(1,704,126)	(156,249)	(218,773)	240,059
358,322	1,083,137	168,537	1,335,422	353,284	719,001	801,774	1,201,520	1,038,117
(733,391)	(1,093,137)	(775,416)	(1,058,395)	(455,583)	(693,029)	(494,940)	(1,066,937)	(925,089)
	(1,787,682)	0	(4,798,191)	0	0	0	0	0
		16,356	4,300	7,499	1,500	2,841	0	0
			4,907,000	0	1,200,000	0	0	0
	1,581,555	0	0	0	0	0	0	0
(375,069)	(216,127)	(590,523)	390,136	(94,800)	1,227,472	309,675	134,583	113,028
(262,611)	78,266	(619,823)	1,680,727	(708,314)	(476,654)	153,426	(84,190)	353,087
4.7%	7.0%	3.1%	8.3%	12.3%	8.8%	9.2%	7.0%	12.5%

Schedule 5
City of Susanville
Assessed Value and Estimated Actual Value of Taxable Property,
Last Fourteen Fiscal Years

<u>Fiscal Year</u>	<u>Secured</u>	<u>Utility</u>	<u>Unsecured</u>	<u>Less: Tax Exemptions</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2005	\$375,828,965	\$207,787	\$25,279,665	\$12,003,306	\$389,313,111	1.0090
2006	\$399,569,372	\$206,940	\$25,966,041	\$12,284,799	\$413,457,554	1.0096
2007	\$435,313,349	\$206,482	\$26,084,788	\$12,428,869	\$449,175,750	1.0008
2008	\$484,139,014	\$13,587	\$26,234,905	\$12,657,141	\$497,730,365	1.0000
2009	\$532,562,134	\$12,621	\$24,895,905	\$12,659,754	\$544,810,906	1.0279
2010	\$568,493,249	\$12,420	\$26,872,204	\$12,432,005	\$582,945,868	1.0264
2011	\$578,912,881	\$12,420	\$30,360,571	\$12,561,467	\$596,724,405	1.0268
2012	\$557,198,947	\$12,420	\$27,185,570	\$12,331,805	\$572,065,132	1.0288
2013	\$538,897,975	\$12,420	\$23,844,638	\$12,071,824	\$550,683,209	1.0324
2014	\$521,207,925	\$41,856	\$23,462,897	\$11,615,402	\$533,097,276	1.0389
2015	\$519,626,089	\$41,856	\$21,828,632	\$11,042,346	\$530,454,231	1.0379
2016	\$535,237,902	\$41,856	\$21,353,144	\$10,785,608	\$545,847,294	1.0396
2017	\$553,097,267	\$41,856	\$21,842,156	\$10,513,069	\$564,468,210	1.0396
2018	\$576,049,189	\$41,818	\$23,382,432	\$10,318,697	\$589,154,742	1.0544
2019	\$602,821,995	\$41,818	\$24,212,708	\$9,990,843	\$637,067,364	1.0232

Source:
Lassen County - Assessor's Office

Notes:
The voters of the State of California passed Proposition 13 in 1978 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property. Each year, the assessed value of property may be increased by an "inflation factor" of no more than 2%. Property is assessed at 100% of the original purchase price and is reassessed upon each subsequent sale.

Tax rates are per \$1,000 of assessed value.

Schedule 6
 City of Susanville
 Direct and Overlapping Property Tax Rates,
 Last Eighteen Fiscal Years
 Rate per \$1,000 of assessed value

Fiscal Year	<u>City Direct Rate</u>	<u>Overlapping Rates (a)</u>		Total Direct Rate
	Basic Rate	Elementary School Bond	Elementary Bond 2009	
2000	1.0000	0.0605		1.0605
2001	1.0000	0.0586		1.0586
2002	1.0000	0.0606		1.0606
2003	1.0000	0.0606		1.0606
2004	1.0000	0.0598		1.0598
2005	1.0000	0.0090		1.0090
2006	1.0000	0.0096		1.0096
2007	1.0000	0.0008		1.0008
2008	1.0000			1.0000
2009	1.0000		0.0279	1.0279
2010	1.0000		0.0264	1.0264
2011	1.0000		0.0268	1.0268
2012	1.0000		0.0288	1.0288
2013	1.0000		0.0324	1.0324
2014	1.0000		0.0389	1.0389
2015	1.0000		0.0379	1.0379
2016	1.0000		0.0396	1.0396
2017	1.0000		0.0396	1.0396
2018	1.0000		0.0544	1.0544
2019	1.0000		0.0232	1.0232

Source:
 Lassen County

Notes:
 The city's basic property tax rate is the same rate as Lassen County.
 Refer to Schedule 5 for explanation on direct rate limits.

(a) Overlapping rates are those of city and county governments that apply to property owners within the City of Susanville. Not all overlapping rates apply to all Susanville property owners.

Schedule 7
 City of Susanville
 Principal Property Tax Payers
 Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>2019</u>			<u>2010</u>			
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (a)	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (a)	
Banner Health System	22,806,506	1	3.87%	Wal-Mart	10,971,409	1	1.84%
Wal-Mart	11,968,294	2	2.03%	Rassier-Mariani	9,929,184	2	1.66%
Rassier-Mariani	11,489,566	3	1.95%	Triple E Investment Co. Inc.	8,884,043	3	1.49%
Northeastern Rual	8,186,539	4	1.39%	Susanville Limited Partnership	6,697,866	4	1.12%
ACS Lassen Shopping Center	8,043,627	5	1.37%	Foxdale Associated LTD (Walgreens)	6,111,599	5	1.02%
Ventas Eagle Lake LP	8,041,956	6	1.36%	Nolen Properties	4,954,121	6	0.83%
Foggy-Declaration of Trust	5,460,000	7	0.93%	Lassen Station LP	4,245,329	7	0.71%
Malhi Hotels LLC	4,986,070	8	0.85%	Trav-Cor & Investmetn Inc	4,099,645	8	0.69%
Laguna Ranch LLC	4,525,808	9	0.77%	Standiford, Larry & Reta	4,093,844	9	0.69%
Triple E Investment Co	4,335,295	10	0.74%	Indar Kaur	3,485,971	10	0.58%
Total	<u>#####</u>		<u>15.25%</u>		<u>63,473,011</u>		<u>10.63%</u>

Source:
 Lassen County Assessors Office

Notes:
 (a) For total taxable assessed value, see schedule 5.

Schedule 8
City of Susanville
Property Tax Levies and Collections,
Last Fifteen Fiscal Years

Fiscal Year Ended June 30	County Taxes Levied	AB8 City Allocation Factor	Percent Growth	AB8 Allocations Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Levy		Amount	Percentage of Levy
2003	13,685,201	0.04209031	1.05503834	\$586,769	\$527,781	89.95%	\$54,571	\$582,352	99.25%
2004	13,940,708	0.04209031	1.05503834	\$597,587	\$560,471	93.79%	\$29,938	\$590,409	98.80%
2005	14,508,790	0.04118791	1.01843656	\$632,964	\$583,624	92.20%	\$32,765	\$616,389	97.38%
2006	15,302,568	0.04136327	1.03366934	\$684,095	\$613,665	89.70%	\$48,911	\$662,576	96.85%
2007	16,409,859	0.04168806	1.08078017	\$752,391	\$661,347	87.90%	\$43,224	\$704,571	93.64%
2008	18,125,879	0.04150919	1.09983310	\$818,267	\$707,387	86.45%	\$67,882	\$775,269	94.75%
2009	19,437,444	0.04209745	1.08755598	\$872,175	\$773,822	88.72%	\$67,890	\$841,712	96.51%
2010	20,699,884	0.04252227	1.06588089	\$909,755	\$773,350	85.01%	\$61,820	\$835,170	91.80%
2011	21,394,891	0.04143931	0.95963029	\$856,069	\$774,719	90.50%	\$29,476	\$804,195	93.94%
2012	21,394,891	0.04141142	0.96529843	\$861,126	\$820,883	95.33%	\$37,125	\$858,008	99.64%
2013	20,794,398	0.04141142	0.96946497	\$834,831	\$749,821	89.82%	\$76,606	\$826,427	98.99%
2014	19,640,765	0.04092502	0.97446787	\$782,647	\$771,169	98.53%	\$9,654	\$780,823	99.77%
2015	19,123,922	0.04124459	1.01338253	\$793,121	\$789,650	99.56%	\$6,153	\$795,803	100.34%
2016	19,229,690	0.04128233	1.02660700	\$814,223	\$802,646	98.58%	\$29,151	\$831,797	102.16%
2017	19,723,288	0.04093324	1.03134402	\$839,744	\$834,354	99.36%	\$34,541	\$868,895	103.47%
2018	20,330,453	0.04158277	1.07134905	\$899,659	\$896,963	99.70%		\$896,963	99.70%
2019	22,225,537	0.04221449	1.04288336	\$938,240	\$938,240	100.00%		\$938,240	100.00%

Sources:

Lassen County Assessors Office

Notes:

Taxes levied are totals for Lassen County. Taxes are based on 1% of assessed value. Taxes are distributed using an AB8 allocation factor. Therefore, city tax amounts will not compute using this 1% as a basis.

Property Tax amounts collected for 2014 will not match the CAFR due to the City receiving the PTA fees from the County that were charged for the Property Tax In-Lieu payments and held in trust during the court disputes.

Schedule 9
City of Susanville
Ratios of Outstanding Debt by Type,
Last Fifteen Fiscal Years

Fiscal Year	Governmental Activities					Business-type Activities					Total Primary Government	Percentage of Property Values (1)	Per Capita (2)
	General Obligation Bonds (7)	Capital Leases (10)	Term Loans (8)	Special Assessment Bonds (3)	Total Governmental Activities	Revenue Bonds (6)	Term Loan (4)(9)	Certificate of Participation (6)	Capital Leases (5)(9)	Total Business-type Activities			
2003	2,270,000	376,096		1,255,000	3,901,096	6,520,000	1,901	2,225,000	17,214	8,764,115	12,665,211		
2004	2,215,000	185,904		1,200,000	3,600,904	6,405,000	973,390	24,240,000	5,572	31,623,962	35,224,866		
2005	2,155,000	87,798		1,145,000	3,387,798	9,610,000	963,000	24,240,000	4,669	34,817,669	37,964,907	9.05%	3,778
2006	2,095,000	52,238		1,140,000	3,287,238	9,480,000	953,000	24,240,000	4,669	34,677,669	37,662,549	9.24%	4,123
2007	2,035,000	19,549		1,080,000	3,134,549	9,345,000	943,000	24,240,000		34,528,000	37,662,549	8.45%	4,149
2008	1,975,000	0		1,015,000	2,990,000	9,200,000	1,285,222	24,240,000		34,725,222	37,715,222	7.57%	4,143
2009	1,910,000	0		945,000	2,855,000	9,050,000	1,306,123	24,240,000		34,596,123	37,451,123	6.92%	4,143
2010	1,845,000	0		870,000	2,715,000	9,050,000	1,336,194	24,240,000	77,034	34,703,228	37,418,228	6.42%	4,165
2011	1,780,000	0		790,000	2,570,000	34,860,000	1,321,967		58,608	36,240,575	38,810,575	6.27%	3,901
2012		1,581,555		700,000	2,281,555	34,230,000	1,330,615		39,063	35,599,678	37,881,233	6.78%	4,150
2013		1,541,339		600,000	2,141,339	33,900,000	1,329,587		18,297	35,247,884	37,389,223	6.88%	3,989
2014		1,457,972	4,859,000	500,000	6,816,972	33,440,000	856,000			34,296,000	41,112,972	7.01%	4,089
2015		1,370,195	4,666,000	390,000	6,426,195	32,955,000	841,000			33,796,000	40,222,195	7.75%	4,504
2016		2,480,708	4,448,000	270,000	7,198,708	32,445,000	826,000			33,271,000	40,469,708	7.37%	4,651
2017		2,324,718	4,221,000	140,000	6,685,718	31,905,000	810,000			32,715,000	39,400,718	7.17%	4,700
2018		2,164,842	4,096,000	0	6,260,842	31,010,949	793,000			31,803,949	38,064,791	6.69%	4,572
2019		1,996,927	3,695,000	0	5,691,927	30,715,000	775,000			31,490,000	37,181,927	5.98%	4,335

Notes:

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

- (1) Personal Income for the City is unavailable. Substituted property values in this calculation. See Schedule 5 for values.
- (2) Population data can be found in schedule 13.
- (3) Payment for this bond is responsibility of property owners within the assessment district.
- (4) In 2008 the Golf Course Loan was established.
- (5) In 2010 the Golf Course entered into a Capital Lease to acquire new equipment.
- (6) In August of 2010, The Susanville Public Financing Authority issued new Revenue Refinancing Bonds and paid off the 2000 & 2004 Water Revenue Bonds and the Series 2003, A, B, & C Certificate of Participation Natural Gas Bonds.
- (7) In June 2012, The Susanville Public Financing Authority issued a new lease financing (City Hall Refunding Project) and paid off the 2002 Refunding Lease Bonds with Umon Bank.
- (8) In September 2013, the City entered into a loan agreement to pay off the City's side fund liability with CalPERS.
- (9) City paid off the Golf Course Loan and Golf Course Equipment Lease.
- (10) In September 2015 the City entered into a capital lease (\$1,200,000) with Umpqua Bank to finance the City portion due to

Schedule 10
City of Susanville
Legal Debt Margin Information
Last Fourteen Fiscal Years

	Fiscal Year					
	2005	2006	2007	2008	2009	2010
Assessed Valuation	\$389,313,111	\$413,457,554	\$449,175,750	\$497,730,365	\$544,810,906	\$582,945,868
Conversion Percentage	25%	25%	25%	25%	25%	25%
Adjusted Assessed Valuation	\$97,328,278	\$103,364,389	\$112,293,938	\$124,432,591	\$136,202,727	\$145,736,467
Debt Limit Percentage	15%	15%	15%	15%	15%	15%
Debt Limit	\$14,599,242	\$15,504,658	\$16,844,091	\$18,664,889	\$20,430,409	\$21,860,470
Total net debt applicable to limit	\$2,155,000	\$2,095,000	\$2,035,000	\$1,975,000	\$1,910,000	\$1,845,000
Legal debt margin	\$12,444,242	\$13,409,658	\$14,809,091	\$16,689,889	\$18,520,409	\$20,015,470
Total net debt applicable to the limit as a percentage of debt limit	14.8%	13.5%	12.1%	10.6%	9.3%	8.4%

Source:
Lassen County Assessors Office
City of Susanville Finance Department

Notes:
The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. With the implementation of Prop 13, property is now assessed at 100% of market value (as of the most recent ownership of that parcel). The computations above reflect the 25% conversion from full valuation that would have been in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Refunding of unfunded liability owed to CalPERS constitutes an obligation imposed by law and therefore is exempt from the voter approval requirement of the California Constitution's debt limitation provision (Article XVI, section 18), therefore the amounts have been removed from the 2014, 2015 years

Fiscal Year								
2011	2012	2013	2014	2015	2016	2017	2018	2019
\$596,724,405	\$572,065,132	\$550,683,209	\$533,097,276	\$530,454,231	\$545,847,294	\$564,468,210	\$589,154,742	\$637,067,364
25%	25%	25%	25%	25%	25%	25%	25%	25%
\$149,181,101	\$143,016,283	\$137,670,802	\$133,274,319	\$132,613,558	\$136,461,824	\$141,117,053	\$147,288,686	\$159,266,841
15%	15%	15%	15%	15%	15%	15%	15%	15%
\$22,377,165	\$21,452,442	\$20,650,620	\$19,991,148	\$19,892,034	\$20,469,274	\$21,167,558	\$22,093,303	\$23,890,026
\$1,780,000	\$1,581,555	\$1,541,339	\$1,457,972	\$1,370,195	\$2,480,708	\$2,324,718	\$2,164,842	\$1,996,927
\$20,597,165	\$19,870,887	\$19,109,281	\$18,533,175	\$18,521,839	\$17,988,566	\$18,842,840	\$19,928,460	\$21,893,099
8.0%	7.4%	7.5%	7.3%	6.9%	12.1%	11.0%	9.8%	8.4%

Schedule 11
 City of Susanville
 Direct and Overlapping Governmental Activities Debt
 As of June 30

<u>Governmental Unit:</u>	<u>Outstanding Debt 6/30/19</u>	<u>Estimated Percentage Applicable</u>	<u>City's Share of Overlapping Debt</u>
Susanville School Bond	\$4,500,571	100%	<u>\$4,500,571</u>
			\$4,500,571
			<u>\$2,164,842</u>
			<u>\$6,665,413</u>
Subtotal, overlapping debt			
City of Susanville Direct Debt			
Total direct and overlapping debt			

Sources: Lassen County.

Note: First principal payment on current bonds not owed until 2020.
 Overlapping governments are those that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Susanville. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property tax payers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government

Schedule 12
City of Susanville
Ratios of General Bonded Debt Outstanding
Last Thirteen Fiscal Years

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita (a)
	General Obligation Bonds	Capital Leases	CalPERS Refunding Loans	Total		
2005	2,155,000	87,798		2,242,798	0.58%	241
2006	2,095,000	52,238		2,147,238	0.52%	232
2007	2,035,000	19,549		2,054,549	0.46%	225
2008	1,975,000			1,975,000	0.40%	217
2009	1,910,000			1,910,000	0.35%	210
2010	1,845,000			1,845,000	0.32%	205
2011	1,780,000			1,780,000	0.30%	186
2012		1,581,555		1,581,555	0.28%	169
2013		1,541,339		1,541,339	0.28%	162
2014		1,457,972	4,859,000	6,316,972	1.18%	691
2015		1,370,195	4,666,000	6,036,195	1.14%	661
2016		2,480,708	4,448,000	6,928,708	1.27%	801
2017		2,324,718	4,221,000	6,545,718	1.16%	760
2018		2,164,842	4,096,000	6,260,842	1.06%	726
2019		1,996,927	3,695,000	5,691,927	0.89%	648

Notes:

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(a) Population data can be found in Schedule 13

Schedule 13
 City of Susanville
 Pledged Revenue Coverage
 Last Fourteen Fiscal Years

Fiscal Year	Water Revenue Bonds						Miller /Fletcher Assessment Bonds				
	Gross Income and Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	Special (a) Assessment Collections	Debt Service			
				Principal	Interest			Principal	Interest	Coverage	
2004	\$ 1,804,093	\$ 1,088,017	\$ 716,076	\$ 115,000	\$ 373,114	1.47	72,163	50,000	98,750	0.49	
2005	2,327,816	1,338,483	989,333	134,440	503,440	1.54	572,406	55,000	94,744	3.82	
2006	2,188,482	1,313,937	874,545	140,000	553,358	1.26	417,794	55,000	90,481	2.87	
2007	2,255,916	1,333,562	922,354	145,000	547,213	1.33	228,473	60,000	86,025	1.56	
2008	2,225,392	1,280,646	944,746	156,000	540,691	1.36	112,407	65,000	81,181	0.77	
2009	2,514,097	1,531,625	982,472	161,000	532,967	1.42	138,964	70,000	75,950	0.95	
2010	2,370,463	1,269,644	1,100,819	172,000	526,020	1.58	236,383	75,000	70,331	1.63	
2011	2,296,647	1,274,530	1,022,117	355,000	282,626	1.60	146,991	80,000	64,325	1.02	
2012	2,509,812	1,197,900	1,311,912	250,000	384,735	2.07	124,871	90,000	57,738	0.85	
2013	2,345,393	1,246,419	1,098,974	255,000	382,235	1.72	106,282	95,000	55,069	0.71	
2014	2,290,494	1,286,924	1,003,570	255,000	378,735	1.58	129,324	105,000	42,819	0.87	
2015	2,199,120	1,365,308	833,812	260,000	375,669	1.31	128,052	110,000	34,488	0.89	
2016	2,193,392	1,425,673	767,719	265,000	371,119	1.21	149,933	120,000	25,565	1.03	
2017	2,794,591	1,479,844	1,314,747	270,000	366,384	2.07	1,799	130,000	15,888	0.01	
2018	2,722,257	1,477,798	1,244,459	275,000	359,075	1.96	0	140,000	5,425	0.00	
2019	2,844,198	1,397,731	1,446,467	303,000	440,624	1.95					
				Natural Gas Revenue Bonds							
Fiscal Year	Gross Income and Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	Vehicle License Fees	Property Tax In Lieu of VLF	Debt Service		
				Principal	Interest				Principal	Interest	Coverage
2004	\$ 1,749,040	\$ 1,656,334	\$ 92,706	\$ -	\$ 1,414,075	0.07	952,051	0	55,000	107,930	5.84
2005	2,724,148	1,908,214	815,934	-	1,414,075	0.58	120,328	988,907	60,000	106,605	6.66
2006	4,264,151	2,920,251	1,343,900	-	1,414,075	0.95	174,072	1,138,723	60,000	105,015	7.96
2007	4,327,730	2,941,944	1,385,786	-	1,414,075	0.98	116,605	1,256,457	60,000	103,215	8.41
2008	4,650,665	3,010,223	1,640,442	-	1,414,075	1.16	83,753	1,396,408	60,000	101,265	9.18
2009	4,426,856	2,999,389	1,427,467	-	1,414,075	1.01	63,206	1,488,666	65,000	99,043	9.46
2010	4,728,040	2,622,739	2,105,301	-	1,414,075	1.49	54,597	1,523,051	65,000	96,573	9.76
2011	4,680,593	2,914,924	1,765,669	-	1,035,641	1.70	85,151	1,461,838	65,000	94,005	9.73
2012	4,570,796	2,164,607	2,406,189	25,000	1,417,565	1.67	9,022	1,407,887	70,000	91,235	8.79
2013	4,507,141	2,222,000	2,285,141	75,000	1,417,106	1.53			40,216	40,747	
2014	4,589,502	2,385,745	2,203,757	205,000	1,414,761	1.36			83,367	53,215	
2015	3,956,377	1,956,454	1,999,923	225,000	1,409,594	1.22			87,777	50,273	
2016	4,200,070	2,431,844	1,768,226	245,000	1,402,155	1.07			88,707	47,943	
2017	4,725,382	2,468,943	2,256,439	270,000	1,393,731	1.36			90,989	44,036	
2018	4,606,134	2,223,087	2,383,047	300,000	1,384,450	1.41			94,876	40,819	
2019	4,947,906	2,392,595	2,555,311	330,000	1,384,267	1.49			100,915	37,483	

Notes:
 Details regarding the City's outstanding debt can be found in the notes to the financial statements.
 Operating expenses do not include principal, interest, depreciation, amortization or grant expenses.
 (a) Special Assessment Collections will not tie to the financial statement due to the yearly principal payment being booked to the revenue account to reduce the investment in bonds on the balance sheet.
 (b) In June 2012, the City refinanced the 2002 Refunding Lease Revenue Bonds held with Union Bank. The new lease agreement with Compass bank did not require any pledged revenues.
 (c) The new CalPERS refunding loan did not require any pledged revenue. Loan is being reported in governmental debt service, but will be charged to all funds that incur payroll expenses based on a formula.

Schedule 14
 City of Susanville and County of Lassen
 Demographic and Economic Statistics
 Last Nineteen Years

Fiscal Year	City Population	Prison Population	Total City & Prison Population	Total County Population	County Personal Income	County Per Capita Personal Income	City Unemployment Rate
2000	8,620	8,469	17,089	33,960	\$589,375,000	\$17,355	6.90%
2001	8,733	8,676	17,409	33,883	\$605,104,000	\$17,859	7.10%
2002	8,936	8,456	17,392	34,183	\$628,276,000	\$18,380	7.50%
2003	9,216	8,670	17,886	34,955	\$666,873,000	\$19,078	7.50%
2004	9,099	9,000	18,099	34,846	\$708,056,000	\$20,320	7.40%
2005	9,323	9,001	18,324	35,455	\$736,266,000	\$20,766	7.70%
2006	9,267	9,070	18,337	35,452	\$783,732,000	\$22,107	7.60%
2007	9,151	8,987	18,138	36,375	\$824,244,000	\$23,563	7.80%
2008	9,091	8,479	17,570	35,757	\$888,241,000	\$25,375	9.10%
2009	9,104	8,298	17,402	35,550	\$923,137,000	\$26,721	12.70%
2010	8,992	8,439	17,431	35,889	\$960,891,000	\$27,603	17.10%
2011	9,591	7,963	17,554	34,577	\$986,835,000	\$28,855	16.50%
2012	9,352	7,442	16,794	34,167	\$1,095,589,000	\$32,552	12.40%
2013	9,496	6,482	15,978	33,422	\$1,093,396,000	\$33,995	10.60%
2014	9,143	6,689	15,832	32,581	\$1,061,423,000	\$33,432	11.40%
2015	9,129	6,380	15,509	32,092	\$1,085,466,000	\$34,630	9.00%
2016	8,648	5,966	14,614	30,780	\$1,155,947,000	\$37,446	10.30%
2017	8,611	6,435	15,046	30,918	\$1,143,237,000	\$36,686	6.90%
2018	8,618	6,336	14,954	30,911	n/a	n/a	6.70%
2019	8,781	6,227	15,008	30,150	n/a	n/a	4.60%

Sources:

Personal income and unemployment data - Labor Market Info - Employment Development Department
 City and County population - State of California Department of Finance Demographic
 Total County population includes the correctional facilities

Schedule 15
 City of Susanville
 Principal Employers
 Current Year and Nine Years Ago

2019				2010			
Employer (b)	Employees	Rank	Percentage of Total City Employment (a)	Employer	Employees	Rank	Percentage of Total City Employment (a)
High Desert State Prison	1245	1	28.69%	High Desert State Prison	1504	1	30.20%
California Correctional Center	1126	2	25.94%	California Correctional Center	1268	2	25.46%
Lassen County	442	3	10.18%	Lassen County	464	3	9.32%
Banner Lassen Medical Center	220	4	5.07%	Wal-Mart	226	4	4.54%
Susanville School District	172	5	3.96%	Banner Lassen Medical Center	200	5	4.02%
Wal-Mart	170	6	3.92%	Diamond Mountain Casino	159	6	3.19%
Diamond Mountain Casino	137	7	3.16%	Lassen Community College	153	7	3.07%
Susanville Indian Rancheria	102	8	2.35%	Susanville Indian Rancheria	143	8	2.87%
City of Susanville	102	9	2.35%	Susanville School District	141	9	2.83%
Safeway	99	10	2.28%	Lassen Union High School	122	10	2.45%
Lassen Union High School	85	11	1.96%	Northeastern Rural Health	110	11	2.21%
Susanville Supermarket	70	12	1.61%	Countryvilla Riverview Rehab	105	12	2.11%
Lassen Nursing & Rehab	59	13	1.36%	Safeway	100	13	2.01%
Lassen Community Collogc **				City of Susanville	67	14	1.74%
Northeastern Rural Health **				Susanville Supermarket	52	15	1.04%
	4029		92.83%		4695		94.26%

Source:
 Employment Development Department, Lassen County Chamber of Commerce

Notes:
 (a) Total Labor Force for the City is 4170 (2019) and 5000 (2010)
 (b) Employers listed are within the city limits or have been annexed.

*Requested Data Not Provided From Employer

Schedule 16
 City of Susanville
 Full-time City Governmental Employees by Function/Program,
 Last Eighteen Fiscal Years

	Fiscal Year								
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Administration	3.1	3.4	3.4	3.5	3.5	2.5	2.5	2.5	2.5
City Clerk	4.1	4.1	4.1	1.5	1.5	1.5	1.5	1.5	1.5
Finance	6.5	6.5	6.5	7	7	7	6	6	6
Police	23	24	24	24	22	22	20	21	20
Fire	8.8	9.7	9.7	11	10.5	8.5	8.5	9	11
Community Development	10	9.8	9.8	5	4.5	4.5	4.5	4	4
Community Services	5.9	6.9	6.9	9	9	8	5	6	3
Public Works	16.6	18.6	18.6	19	20	17	18	18	18
Total	78	83	83	80	78	71	66	68	66

Source:
 City Finance Department

Notes:
 Number differs from principal employers due to temporary employees included
 A full-time employee is scheduled to work 2,080 hours per year.

Fiscal Year										
2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2.5	2.5	1.25	1.75	3.5	3.5	3.5	3.5	3.5	3.5	3.5
1.5	1.5	1	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5
6	5	5	4.5	4	5	5	5	5	5	5
20	19	18	18	17	19	20	20	20	20	20
11	11	9	9	9	9	9	9	9	9	9
3	3	3.75	3.75	3	3	3	3	3	3	3
2	2	1	1	1	1	1	1	1	1	1
18	18	18	18	20	20	21	21	20	20	20
64	62	57	57	59	62	64	64	63	63	63

Schedule 17
City of Susanville
Operating Indicators by Function/Program,
Last Eighteen Fiscal Years

Function/Program	Fiscal Year							
	2001	2002	2003	2004	2005	2006	2007	2008
General Government								
Building Permits Issued	300	377	465	532	453	467	352	281
Building Inspections Conducted	n/a	690	1094	1452	1821	2249	1921	1152
Police								
Physical arrests	634	578	601	485	681	479	400	565
Parking violations	0	0	0	271	819	498	401	338
Traffic violations	677	1093	472	425	650	724	832	1180
Fire								
Emergency responses	738	1098	1067	1087	1311	1309	1383	1390
Fires extinguished	72	84	70	73	82	96	89	94
Inspections	n/a	n/a	n/a	406	217	350	224	n/a
Public Works								
Street resurfacing (miles)	0	6.27	0	0	0	0.25	0	2.3
Potholes repaired	110	75	125	150	150	180	165	172
Community Services								
Athletic field permits issued	4	4	4	4	4	4	4	4
Water								
New connections	16	31	41	91	34	8	68	-12
Average daily consumption (thousands of gallons)	3026	3057	2954	3039	3152	2758	2116	2123
Peak daily consumption (thousands of gallons)	4932	5055	4394	4642	4900	4777	4809	5308
Natural Gas								
New connections		1480	329	323	124	69	109	73
Average daily consumption MMBTU's		246	328	441	457	513	499	539
Peak daily consumption MMBTU's		481	824	768	834	870	1044	1099

Sources:
Various City Departments

Notes:
City's Natural Gas Department began operating in 2002
1 MMBTU equals one million British thermal units
* Corrected average daily consumption for 2014
** Corrected prior year meter installations
***Corrected prior year paving

Fiscal Year

2009	2010	2011	2012	2013	2014	2015	2016	2017 **	2018 ***	2019
332	262	260	342	264	317	336	174	322	362	371
1145	716	574	884	915	843	788	429	858	784	684
483	532	609	712	663	487	496	546	529	459	457
256	248	159	122	114	74	111	124	267	166	172
790	834	564	432	469	182	374	361	169	237	427
1467	1552	1586	770	784	853	1137	1193	1259	1187	1257
67	81	51	46	47	49	49	69	71	59	54
201	252	200	44	47	122	124	105	117	85	146
0	1	1.2	1.21	2.2	2.1	0	0.79	3.73	0.58	1.68
168	159	280	187	147	205	348	197	400	375	389
4	4	4	4	4	4	4	4	4	4	4
22	0	0	0	0	2	2	4	2	0	3
3173	1931	1833	1949	2121	2708	1849	1547	1768	1800	1671
5500	5500	3484	4258	3637	5230	5041	3859	3643	3594	3279
84	71	63	90	134	174	78	52	20	28	20
472	553	579	548	565	591	505	561	633	619	620
980	887	913	1116	1403	1795	1595	1795	1838	1555	1590

Schedule 18
City of Susanville
Capital Asset Statistics by Function/Program
Last Eighteen Fiscal Years

Function/Program	Fiscal Year							
	2001	2002	2003	2004	2005	2006	2007	2008
Police								
Stations	1	1	1	1	1	1	1	1
Patrol units	7	7	7	7	7	8	7	8
Fire								
Fire Stations	1	1	1	1	1	1	1	1
Fire engines	5	5	5	5	6	6	6	6
Public works								
Streets (miles)	53	53	53	54	54	54	54	54
Highways (miles)	0	0	0	0	0	0	0	0
Street lights	494	496	502	512	528	532	532	532
Traffic signals	0	0	0	0	0	0	0	0
Community Services								
Parks acreage	97	97	97	147	147	147	147	147
Playgrounds	2	2	2	2	2	2	2	2
Baseball/softball diamonds	3	3	3	3	3	3	3	3
Soccer/football fields	1	1	1	1	1	1	1	1
Museums	1	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	0	0	0	0
Water								
Water mains (miles)	63	63	64	64	65	65	65	65
Fire Hydrants	344	352	356	371	389	396	403	403
Storage capacity (thousands of gallons)	2000	2000	3000	4000	4000	4000	4000	4000
Water meters	3436	3467	3508	3599	3633	3641	3709	3788
Natural Gas								
Gas mains (miles)	44	56	56	56	57	57	59	59
Gas meters		1480	1809	2063	2143	2212	2281	2462

Sources:
Various City departments

Notes:
Traffic Signals and Highways are owned by CalTrans.
City's Natural Gas Department began operating in 2002
In December 2005, Roosevelt Pool was closed due to structural damage to the building that housed the pool.
Fire Engines includes Ladder Trucks
Fire Department provided corrected fire hydrant numbers for 2011-2014

Fiscal Year

2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1	1	1	1	1	1	1	1	1	1	1
13	14	14	13	13	13	14	14	14	12	12
1	1	1	1	1	1	1	1	1	1	1
6	7	7	7	7	7	6	6	6	6	6
54	54	54	54	54	54	54	54	54	54	54
0	0	0	0	0	0	0	0	0	0	0
532	532	532	532	532	534	534	534	534	534	535
0	0	0	0	0	0	0	0	0	0	0
147	147	147	147	147	147	147	147	147	147	147
2	2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3	3
1	1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1	1	1	1
0	0	0	0	0	0	0	0	0	0	0
65	65	65	65	65	65	65	65	65	65	65
410	414	416	422	429	432	434	434	434	434	434
4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000
3797	3807	3800	3803	3803	3805	3807	3811	3813	3813	3816
59	60	61	61	61	61	61	61	61	61	61
2546	2630	2694	2785	2901	3075	3153	3180	3200	3228	3248

Schedule 19
 City of Susanville
 Water Department
 Water Sold by Type of Customer
 Last Fourteen Fiscal Years
 (In Millions of Gallons)

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Residential	569.45	548.37	567.09	558.7	549.86	541.7	514.31
Commercial	245.6	216.2	209.1	214.91	205.6	206.75	190.50
Total	815.0	764.5	776.2	773.6	755.5	748.5	704.8
Water Sales	\$1,796,393	\$2,118,368	\$2,046,516	\$2,064,187	\$2,049,605	\$2,424,802	\$2,315,996
City Direct Rate Per Gallon	0.0022	0.0028	0.0026	0.0027	0.0027	0.0032	0.0033

Source:
 City of Susanville Finance Department

Notes:
 Total Water Revenue equals charges for services as found in schedule 2.
 Ten years of data unavailable due to software conversion.
 Data will be accumulated from 2004 forward.

Fiscal Year								
2011	2012	2013	2014	2015	2016	2017	2018	2019
478.38	519.60	548.43	487.15	485.07	414.54	446.83	435.91	445.90
190.24	191.80	225.28	202.28	197.26	158.21	169.11	178.95	182.28
668.6	711.4	773.7	689.43	682.34	572.75	615.94	614.86	628.17
\$2,271,480	\$2,358,189	\$2,333,534	\$2,280,209	\$2,185,204	\$2,187,569	\$2,725,529	\$2,750,970	\$2,722,266
0.0034	0.0033	0.0030	0.0033	0.0032	0.0038	0.0044	0.0045	0.0043

Schedule 20
 City of Susanville
 Water Department
 Water Rates
 Last Fifteen Fiscal Years

Fiscal Year Ended June 30	Monthly Base Rates	Infrastructure Surcharge		Average Rate per 1,000 Gallons
2004	\$12.85			\$1.23
2005	\$16.50			\$1.41
2006	\$18.20			\$1.41
2007	\$18.20			\$1.41
2008	\$18.20			\$1.41
2009	\$23.65		(A)	\$1.66
2010	\$23.65		(A)	\$1.66
2011	\$23.65		(A)	\$1.66
2012	\$23.65		(A)	\$1.66
2013	\$23.65		(A)	\$1.66
2014	\$23.65		(A)	\$1.66
2015	\$23.65		(A)	\$1.66
2016	\$23.65		(A)(B)	\$3.42/\$2.86
2017	\$23.65	\$15.00	(A)(C)	\$2.18/\$1.51
2018	\$23.65	\$15.00	(A)(C)	\$2.18/\$1.51
2019	\$23.65	\$15.00	(A)(C)	\$2.18/\$1.51

Source
 City of Susanville Finance Department

Notes:
 Rates are based on 5/8" meter, which is standard household meter size.
 Commercial accounts charged differently based on meter size.
 (A) First 300 cubic feet now included in base rate.
 (B) Resolution No. 16-5297 set new water rates based on the 2016 Water Rate Analysis and Calculation report.
 This study put an end to the old tiered usage system and adopted rates for irrigation (April - October)
 and non-irrigation (November - March) watering season.
 (C) Resolution No. 16-5339 set new water rates based on a revised 2016 Water Rate Analysis and Calculation report.
 This revised study recalculated the cost to provide the service by removing some of the Capital Improvement Projects.
 New irrigation and non-irrigation season rates were adopted along with a monthly infrastructure surcharge based on meter size.

Schedule 21
City of Susanville
Water Department
Top Ten Water Customers
Current Year and Nine Years Ago

Water Customer	2019			2010	
	Water Charges (a)	Percent of Total Water Revenues		Water Charges (a)	Percent of Total Water Revenues
Lassen County	\$51,581	1.89%	Lassen County	\$68,167	2.94%
Lassen Union High School	\$30,035	1.10%	Susanville Indian Rancheria	\$38,967	1.68%
City of Susanville	\$29,964	1.10%	Lassen Union High School	\$31,555	1.36%
Susanville Indian Rancheria/Casino	\$20,097	0.74%	Hidden Acres	\$21,657	0.94%
Hidden Acres Mobile Home Park	\$12,036	0.44%	Lassen County Fairgrounds	\$21,058	0.91%
Diamond View School	\$12,473	0.46%	Diamond View School	\$16,724	0.72%
Meadowview Elementary School	\$8,517	0.31%	Meadowview School	\$14,466	0.62%
Citrus Manor Apartments	\$8,117	0.30%	Meadowbrook Apartments	\$13,479	0.58%
Walmart	\$7,951	0.29%	Citrus Manor Apartments	\$12,504	0.54%
Drumm, Marie & Fred	\$7,734	0.28%	Millview Apartments	\$12,482	0.54%
	\$188,505	6.92%		\$251,058	10.83%

Source:
City of Susanville Finance Department

Notes:
(a) Total Water Revenue equals charges for services as found in schedule 2.

Schedule 22
 City of Susanville
 Gas Department
 Gas Sold by Type of Customer
 Last Fourteen Fiscal Years
 (In Therms)

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Residential	749,716	974,574	932,384	881,058	942,696	837,390	937,912
Commercial	548,769	730,538	941,029	943,663	1,024,591	926,457	1,092,072
Total	1,298,485	1,705,112	1,873,413	1,824,721	1,967,287	1,763,847	2,029,984
Nat Gas Sales	\$1,749,040	\$2,724,148	\$4,264,151	\$4,325,805	\$4,650,665	\$4,271,575	\$4,723,849
City Direct Rate per Therm	\$1.35	\$1.60	\$2.28	\$2.37	\$2.36	\$2.42	\$2.33

Source:
 City of Susanville Finance Department - Utility Billing

Notes:
 Total Gas Revenue equals charges for services as found in schedule 2.
 100 cubic feet=100,000 BTUs=1 Therm
 BTU is British Thermal Unit

Fiscal Year							
2011	2012	2013	2014	2015	2016	2017	2018
969,365	970,855	989,815	1,018,373	937,529	1,002,170	1,280,163	1,132,966
1,145,538	1,059,126	1,072,065	1,133,858	992,290	1,059,923	1,183,869	1,120,308
2,114,903	2,029,981	2,061,880	2,152,231	1,929,819	2,062,093	2,464,032	2,253,274
\$4,667,746	\$4,431,883	\$4,499,459	\$4,580,771	\$3,942,591	\$4,181,963	\$4,681,092	\$4,542,332
\$2.21	\$2.18	\$2.18	\$2.13	\$2.04	\$2.03	\$1.90	\$2.02

Schedule 23
 City of Susanville
 Gas Department
 Gas Rates
 Last Fourteen Fiscal Years

Fiscal Year Ended June 30	Monthly Base Rates	Rate per Therm
2004	\$6.00	\$1.42
2005	\$7.00	\$1.65
2006	\$7.00	\$2.44
2007	\$7.00	\$2.21 (A)(B)
2008	\$7.00	\$2.21 (A)(B)(C)
2009	\$7.00	\$2.30 (A)(B)(C)
2010	\$7.00	\$2.20 (A)(B)(C)
2011	\$7.00	\$2.20 (A)(B)(C)
2012	\$7.00	\$2.20 (A)(B)(C)
2013	\$7.00	\$2.20 (A)(B)(C)
2014	\$7.00	\$2.14 (A)(B)(C)(D)
2015	\$7.00	\$2.14 (A)(B)(C)(D)
2016	\$7.00	\$2.14 (A)(B)(C)(D)
2017	\$7.00	\$2.14 (A)(B)(C)(D)
2018	\$7.00	\$2.14 (A)(B)(C)(D)
2019	\$7.00	\$2.14 (A)(B)(C)(D)

Source:
 City of Susanville Finance Department

Notes:
 City of Susanville Natural Gas Department began operation in 2002
 (A) - The City of Susanville passed new gas rates in May of 2010 with Resolution #10-4625 removing winter and summer rates and applying one rate for customers. It gave new customer sign-ups a welcome rate for one year at \$1.95 per therm.

	Rates
0-450 Therms	\$2.20
450 + Therms	\$2.12

(B) - Resolution 07-4306 set variable price index billing for the city's largest consuming customers capable of using alternate fuels as their primary energy source in place of natural gas. The variable gas rate is set monthly by comparing one or both of the propane and heating oil indexes to the city's variable monthly gas cost. The lowest of the three shall be used as the current billing rate.

(C) - Resolution 07-4119 gave the city's largest users that qualify for the variable price index the opportunity to lock into a fixed price for all or a portion of their supply. The fixed price is a mutually agreeable fixed price offered through City of Susanville by Susanville's gas supplier for the quantities specified by the customer, plus customer's variable price natural gas adder.

(D) - Resolution 13-4952 reduced the natural gas rates by .06 cents beginning July 1, 2013 and expiring June 30, 2014. Rates effective July 1, 2013 will be \$2.14/therm (0-450 therms) and \$2.06/therm (450 or more therms) Resolution 14-5069 made the rate reduction permanent.

1 Therm=100,000 BTUs

Schedule 24
City of Susanville
Gas Department
Top Ten Gas Customers
Current Year and Nine Years Ago

Gas Customer	2019		2010	
	Gas Charges (a)	Percent of Total Gas Revenues	Gas Charges (a)	Percent of Total Gas Revenues
Lassen County	\$269,354	5.93%	Lassen Community College	301,331 6.38%
Lassen Community College	\$228,554	5.03%	Banner Lassen Hospital	287,522 6.09%
Susanville Indian Rancheria/Casino	\$95,450	2.10%	Lassen County	149,732 3.17%
Banner Lassen	\$88,236	1.94%	Susanville Indian Rancheria	144,734 3.06%
Safeway	\$60,496	1.33%	Northeastern Rural Health Clinic	89,946 1.90%
Lassen High School District	\$56,407	1.24%	Susanville Garden Apartments	67,816 1.44%
Susanville Garden Apartments	\$42,865	0.94%	Safeway	66,150 1.40%
McKinley School	\$42,188	0.93%	Lassen High School/Credence	64,692 1.37%
CalFire	\$37,054	0.82%	McKinley Elementary School	56,336 1.19%
Triple E Corporation/Properties	\$35,848	0.79%	Diamond View School	51,523 1.09%
	\$956,152	21.06%		\$1,279,781 27.09%

Source:
City of Susanville Finance Department

Notes:
(a) Total Gas Revenue equals charges for services as found in schedule 2.

Reviewed by:  City Administrator
 Reviewed by: DN Public Works Director

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

Submitted by: Kristin Gilman, Administrative Specialist

Action Date: January 15, 2020

CITY COUNCIL AGENDA ITEM

SUBJECT: Resolution #20-5746 authorizing Mayor to execute Letter Agreement for Consultative Services with Interstate Gas Services, Inc. (IGS)

PRESENTED BY: Dan Newton, Public Works Director

SUMMARY: A Letter Agreement for Consultative Services between the City of Susanville and IGS was adopted in 2013. An updated letter of agreement has been proposed to update the scope of work and hourly rate. The letter of agreement outlines the agreement between the City and IGS is for the purpose of IGS providing ongoing consulting assistance related to Susanville's utility infrastructure and replacing the 2013 agreement.

The updated scope of work includes IGS's ongoing consulting assistance related to Susanville's utility infrastructure including a natural gas rates study. The updated hourly rate reflects this updated scope of services.

The 2020 agreement raises IGS's hourly rate from \$195 for first hour and \$150 per hour for each hour thereafter to \$200 per hour.

FISCAL IMPACT: Updated hourly rate of \$200 raised from 2013 rate of \$195 for first hour and \$150 per hour for each hour thereafter

ACTION REQUESTED: Motion to approve Resolution No. 20-5746 authorizing Mayor to execute Letter of Agreement for Consultative Services with IGS

ATTACHMENTS: Resolution No. 20-5746
 2020 Letter of Agreement for Consultative Services with IGS

RESOLUTION NO. 20-5746
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE
AUTHORIZING MAYOR TO EXECUTE LETTER OF AGREEMENT FOR
CONSULTATIVE SERVICES BETWEEN INTERSTATE GAS SERVICES, INC. (IGS)
AND CITY OF SUSANVILLE

WHEREAS, the City of Susanville from time to time requires the services of qualified and specialized consulting services; and

WHEREAS, IGS has staff qualified and professional personnel in the field of energy resources and natural gas; and

WHEREAS, IGS is familiar with the City of Susanville Natural Gas Enterprise; and

WHEREAS, a Letter Agreement for Consultative Services with Interstate Gas Services, Inc. (IGS) and the City of Susanville was executed in 2013; and

WHEREAS, an updated Letter of Agreement has been proposed to update the scope of work to include IGS's ongoing consulting assistance related to the City of Susanville's utility infrastructure including a natural gas rates study; and

WHEREAS, IGS's hourly rate has changed to reflect the updated scope of work; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville authorizes the Mayor to execute a Letter of agreement between Interstate Gas Services, INC. and the City of Susanville for ongoing professional services.

APPROVED: _____
Kevin Stafford, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution No. 20-5746 was adopted at a regular meeting of the City Council of the City of Susanville, held on the 15th day of January 2020 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Gwenna MacDonald, City Clerk

APPROVED AS TO FORM:

Jessica Ryan, City Attorney

LETTER AGREEMENT FOR CONSULTATIVE SERVICES

January 1, 2020 Agreement

This Letter Agreement sets forth the agreement and understanding between the City of Susanville and Interstate Gas Services, Inc. (IGS or IGService) for the purpose of IGS providing ongoing consulting assistance related to Susanville's utility infrastructure. This Agreement replaces the previous 2013 Letter Agreement between the parties. This Agreement includes ongoing consulting and includes terms for the 2020 natural gas rate study.

SCOPE OF SERVICES:

IGS shall provide Susanville with consultative services related primarily to Susanville's natural gas system. Services requested by Susanville may vary from time to time depending on specific needs and may be redefined at any time by the Public Works Director. This Agreement includes specifically Monthly Tasks and the 2020 Natural Gas Enterprise Rate Study. Any other services shall be approved in writing (email acceptable) by the Public Works Director.

MONTHLY TASKS (as needed):

- Respond to phone and email inquiries
- Confirm monthly wholesale gas statements
- Maintain Variable Rate Excel Workbook
- Update Variable Rate comparison data and chart
- Maintain gas system gas balance workbook
- Maintain customer count workbook
- Generate reports showing customers on nonstandard rates

Monthly Tasks shall not exceed two hours per month.

2020 NATURAL GAS ENTERPRISE RATE STUDY

This Agreement contains a scope and budget for a Natural Gas Enterprise Rate Study shown in "Exhibit A" attached hereto. As shown, the rate study includes analysis of: Historical revenue, operating costs, billing data, fund balance trending, capital improvement needs, and rate structure. The work product will be projected expense and revenue needs over the next five years, proposed new rates, presentation to city council, and a written report. All analysis workbooks will be provided to the City for future use. Work will be done cooperatively with city staff and include two visits to Susanville.

Work on the Rate Study will begin in early January 2020, or upon acceptance of this agreement, whichever is later. Preliminary results will be presented to staff within two months, immediately followed by incorporation of comments from staff. The city council

presentation shall be coordinated between IGS and staff in a timely manner thereafter. The written report shall be completed within one month of the city council presentation.

The estimated cost of the Rate Study is \$12,638. The not-to-exceed amount is \$14,000. Billing rates are based on the Fee Structure in this Agreement.

FEE STRUCTURE:

IGS' fee structure shall be as follows.

Hourly Rates

\$200 per hour

\$75 per hour for driving time to and from Susanville

Expenses

Mileage: Prevailing published IRS rate

Lodging: Actual cost, not to exceed \$150 per night

TERM:

This Agreement commences as of January 1, 2020, and shall continue until terminated by either party, which termination may occur with or without cause on 10 days written notice. This Agreement supersedes all previous agreements between the parties hereto.

CONFIDENTIALITY:

IGS and Susanville recognize and agree that during the term hereof, both will gain access to certain information critical to the ongoing business operations of each entity. Such may include, but not be limited to, customers, clients, and supplier identities, transportation arrangements and terms, and conditions of certain contractual arrangements relative to the above. Both parties to this Agreement specifically agree to keep any and all such information strictly confidential throughout the term defined hereunder and subsequent to the termination of this Agreement. IGS and Susanville further agree not to utilize any such information to circumvent such ongoing business activities of each other, either directly and/or through third parties.

INDEPENDENT CONTRACTOR:

In performing under this Agreement, IGS shall act at all times as an independent contractor. IGS shall not make any commitment or incur any charge or expense in the name of Susanville.

IGS expressly agrees, acknowledges, and stipulates that neither this Agreement nor the performance of its obligations or duties thereunder shall ever result in IGS, or anyone employed by IGS, being:

A. An employee, agent, servant or representative of Susanville; or

- B. Entitled to any benefits from Susanville, including, without limitation, pension, profit sharing, accident insurance, or health, medical, life, or disability insurance benefits or coverage, to which employees of Susanville are entitled.

The sole and only compensation and/or benefit of any nature to which IGS shall be entitled are the payments provided for herein. Susanville shall have no direction or control of IGS or its employees and agents except in the results to be obtained subject to Susanville's right to review/inspect the services. The actual performance and supervision of all services shall be by IGS, but the services shall meet the approval of Susanville.

SOCIAL SECURITY AND WAGE TAX LIABILITY/WORKER'S COMPENSATION INSURANCE:

IGS agrees to pay timely and to accept exclusive liability for the payroll taxes, contributions for unemployment compensation insurance, old age benefits, social security, and any other payments now or hereafter imposed by the Government of the United States or by any state or political subdivision thereof, which are measured by the wages, salaries or other remuneration paid to IGS' employees. IGS agrees to indemnify Susanville and save it free and harmless from and against any and all taxes, contributions, and/or payments imposed by law upon IGS. IGS will at all times carry and provide worker's compensation insurance coverage for its employees.

ASSIGNMENTS AND SUBCONTRACTS:

This Agreement and all duties and obligations described hereunder are personal in nature. Accordingly, IGS shall not assign this Agreement or any portion thereof or subcontract to another party.

PAYMENT:

IGS shall bill Susanville on a monthly basis for work completed. Susanville shall pay bills from IGS within 30 days after receipt.

CONTACT INFORMATION:

Communication between IGS and Susanville shall be directed to the address and contact information shown below. Formal communication and notices shall be in written form. The Parties accept email as a communication tool.

City of Susanville

City of Susanville
66 North Lassen Street
Susanville, CA 96130
Attn: Public Works Director

Interstate Gas Services, Inc.

Interstate Gas Services, Inc.
15 Shasta Lane
Walnut Creek, CA 94597
Attn: Dan Bergmann

ATTORNEYS FEES:

In the event either party commences legal action in the courts or in arbitration to enforce or interpret any of the terms of this Agreement, the prevailing party in such action shall be entitled to an award of its reasonable attorney's fees and costs.

INDEMNITY:

IGS shall defend, indemnify and hold harmless the City and all City employees and agents from all claims, liabilities and actions filed against them in the courts or in arbitration or otherwise, which result from IGS' work or actions hereunder. City shall defend, indemnify and hold harmless IGS, its employees and agents from all claims, liabilities and actions filed against them in the courts or in arbitration or otherwise, which result from the City's actions hereunder.

If the above conditions and terms meet with your approval, please sign below.

CITY OF SUSANVILLE:

By: _____ Date _____
Mayor
City of Susanville

ATTEST:

By: _____
City Clerk

APPROVED AS TO FORM:

By: _____
City Attorney

INTERSTATE GAS SERVICES, INC.

By: _____ Date _____
Dan Bergmann
President
Interstate Gas Services, Inc.

"Exhibit A"

City of Susanville Natural Gas Rate Study Budget

Billing Hours	Hrs	Rate	Total	Subtotals
Historical revenue and operating costs. Develop comparison table showing last five years actual costs to operate gas enterprise. Confirm revenue shown from billing system to audited statements. Confirm debt service burden, covenants, and terms. Reconcile to audited statements.	6	200	\$1,200	
Analyze billing data. Review 12 months of billing data from export file from billing system. Determine volumes associated with variable rate and other special rates in use. Define customer classes.	6	200	\$1,200	
Funds Available. Review Balance Sheet. Confirm funds available to gas enterprise for capital projects. Focus on excess funds available from ongoing revenue surplus.	4	\$200	\$800	
Capital Improvement Projects and Major System Maintenance. Work with staff to establish scenarios for projects that must be completed within three to five years, and estimated cost of each project. Prioritize projects.	4	\$200	\$800	
Projected Revenue Requirement. Work with staff to develop five year budget for operating costs. Focus on benefit of lower debt service costs. Consider anticipated wholesale gas costs and slight load growth.	4	\$200	\$800	
New Rates. Create rates to meet revenue requirements in each class. Provide comparison to old rates, and cost differences by class. Simplify Variable Rate Option such that it does not require monthly attention. Create spreadsheet model for city's future use.	6	\$200	\$1,200	
Slide preparation and City Council presentation	8	\$200	\$1,600	
Formal Written Report. For city council and public distribution, including staff report and City Council resolution.	12	\$200	\$2,400	
Total Hours and Labor Cost	50			\$10,000
Travel Expenses				
1 Driving Time	10	\$75	\$750	
1 Mileage	550	\$0.580	\$319	
1 Lodging, 2 nights			\$250	
2 Driving Time	10	\$75	\$750	
2 Mileage	550	\$0.580	\$319	
2 Lodging, 2 nights			\$250	
Total Travel Expenses				\$2,638
Total Budgeted Cost			\$12,638	\$12,638
Contingency			10%	\$1,264
Rounding				\$98
Total Not-To-Exceed Amount				\$14,000