CITY OF SUSANVILLE

66 North Lassen Street ◆ Susanville CA

Brian R. Wilson, Mayor

Nicholas B. McBride, Mayor pro tem

Lino P. Callegari Rod E. De Boer Kathie Garnier

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

Susanville City Council
Regular Meeting ◆ City Council Chambers
December 2, 2015 * 6:00 p.m.

Call meeting to order
Roll call of Councilmembers present

Next Resolution No. 15-5238
Next Ordinance No. 15-1005

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

2 **PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS** (if any): Any person may address the Council at this time upon any subject for discussion during Closed Session. The City Administrator will provide an oral update on the status of any open labor negotiations.

3 **CLOSED SESSION**:

A PUBLIC EMPLOYMENT – pursuant to Government Code §54957:

1 Agency Negotiator: Jared G. Hancock
Bargaining Unit: SPOA

2 Employee Status Report

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: Dan Newton*
- *Proclamations, awards or presentations by the City Council*

5 **BUSINESS FROM THE FLOOR**:

Any person may address the Council at this time upon any subject **not on the agenda** within the jurisdiction of the City Council. However, any matter 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 vendor warrants numbered 95696 through 95826 for a total of $334,060.39 including $105,766.42 in payroll warrants

7 **PUBLIC HEARINGS**: No business.

8 **COUNCIL DISCUSSION/ANNOUNCEMENTS**:
Commission/Committee Reports:

9 **NEW BUSINESS**:

A Consider **Resolution No. 15-5235** accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2015

B Consider request to escheat unclaimed funds

C Consider **Resolution No. 15-5236** approving Memorandum of Understanding with Administrative Bargaining Unit

D Consider **Resolution No. 15-5237** approving and authorizing submittal of Caltrans Sustainable Communities Grant Application

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

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

12 **CONTINUING BUSINESS**:

A Consider **Ordinance No. 15-1002** amending Title 17, Zoning, of the Susanville Municipal Code to add Chapter 17.104.140 prohibiting the cultivation of marijuana within the city limits: Waive second reading and adopt

13 **CITY ADMINISTRATOR'S REPORTS**:

A Golf Course Update: September and October 2015

14 **COUNCIL ITEMS**:

A AB1234 travel reports:

15 **ADJOURNMENT**:

- ***The next regular City Council meeting will be held on December 16, 2015 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 December 2, 2015 in the areas designated on November 25, 2015.

Gwenna MacDonald, City Clerk

AGENDA ITEM NO. 6A

Reviewed by: ___ City Administrator
___ City Attorney

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

Submitted by: Deborah Savage, Finance Manager

Action Date: December 2, 2015

CITY COUNCIL AGENDA ITEM

SUBJECT: Vendor and Payroll Warrants

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: Warrants dated November 7th through November 20th numbered 95696 through 95826

FISCAL IMPACT: Accounts Payable vendor warrants totaling $228,293.97 plus $ 105,766.42 in payroll warrants, for a total of $ 334,060.39

ACTION REQUESTED: Motion to receive and file.

ATTACHMENTS: Payments by vendor and transmittal check registers.

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

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
11/15	11/13/2015	95700	8280		REFUND GAS DEPOSIT	10120650209	1	7401-2228-000	DEPOSITS-CUSTOMER	43.98	43.98
Total 10120650209:										43.98	43.98
11/15	11/13/2015	95701	44	ARAMARK UNIFORM SE	GAS UNIFORMS 110515	5064154863	1	7401-430-62-44	LINEN SERVICES	108.61	108.61
Total 5064154863:										108.61	108.61
11/15	11/13/2015	95701	44	ARAMARK UNIFORM SE	STREETS UNIFORMS 110515	5064154864	1	7620-430-10-44	LINEN SERVICE	30.45	30.45
11/15	11/13/2015	95701	44	ARAMARK UNIFORM SE	STREETS UNIFORMS 110515	5064154864	2	2007-431-20-44	LINEN SERVICE	32.22	32.22
Total 5064154864:										62.67	62.67
11/15	11/13/2015	95701	44	ARAMARK UNIFORM SE	WATER UNIFORMS 11/05/15	5064154865	1	7110-430-42-44	LINEN SERVICE	51.00	51.00
Total 5064154865:										51.00	51.00
11/15	11/13/2015	95702	1070	AT&T MOBILITY	WIRELESS PHONES POLICE	8359560371X11012015	1	1000-421-10-45	COMMUNICATIONS	143.19	143.19
Total 8359560371X11012015:										143.19	143.19
11/15	11/13/2015	95703	884	BANK OF AMERICA	TR EX SAN JOSE 09/29-10/2	2064 102515	1	1000-413-20-45	TRAVEL	1,896.72	1,896.72
Total 2064 102515:										1,896.72	1,896.72
11/15	11/13/2015	95703	884	BANK OF AMERICA	FUEL	3647 102515	1	1000-422-50-46	GASOLINE	25.33	25.33
Total 3647 102515:										25.33	25.33
11/15	11/13/2015	95703	884	BANK OF AMERICA	VONAGE PHONE	4028 102515	1	1000-417-10-45	COMMUNICATIONS	505.86	505.86
Total 4028 102515:										505.86	505.86
11/15	11/13/2015	95703	884	BANK OF AMERICA	DETOUR SIGNS	4168 102515	1	2007-431-20-46	SUPPLIES-GENERAL	423.40	423.40

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 4168 102515:										423.40	423.40
11/15	11/13/2015	95703	884	BANK OF AMERICA	CABLE TIES	4226 102515	1	1000-421-10-46	SUPPLIES-JANITORIAL	68.40	68.40
11/15	11/13/2015	95703	884	BANK OF AMERICA	ENVELOPES	4226 102515	2	1000-421-10-46	SUPPLIES-GENERAL	110.21	110.21
11/15	11/13/2015	95703	884	BANK OF AMERICA	BITE STICK HOLDER	4226 102515	3	1000-421-10-47	EQUIPMENT - SAFETY	101.97	101.97
Total 4226 102515:										280.58	280.58
11/15	11/13/2015	95703	884	BANK OF AMERICA	TR EX LONG BEACK	4242 102515	1	1000-421-10-45	TRAINING	746.32	746.32
Total 4242 102515:										746.32	746.32
11/15	11/13/2015	95703	884	BANK OF AMERICA	RE EX FOLSOM, VERDI	4275 102515	1	1000-421-10-45	TRAINING	365.63	365.63
Total 4275 102515:										365.63	365.63
11/15	11/13/2015	95703	884	BANK OF AMERICA	TR EX SAC 9/27-10/2	4317 102515	1	1000-421-10-45	TRAINING	516.10	516.10
Total 4317 102515:										516.10	516.10
11/15	11/13/2015	95703	884	BANK OF AMERICA	WEB BUILDER	5203 102515	1	7620-430-10-48	DUES AND MEMBERSHIPS	24.90	24.90
Total 5203 102515:										24.90	24.90
11/15	11/13/2015	95703	884	BANK OF AMERICA	LMI REPAIR KIT	5442 102515	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	267.65	267.65
11/15	11/13/2015	95703	884	BANK OF AMERICA	PUMP, THERMOSTATE, BELT	5442 102515	2	7110-430-42-46	SUPPLIES-GENERAL	134.85	134.85
Total 5442 102515:										402.50	402.50
11/15	11/13/2015	95703	884	BANK OF AMERICA	JACK E ENETR & ASSOCIATION	6933 102515	1	1000-421-10-46	BOOKS AND PERIODICALS	24.95	24.95
11/15	11/13/2015	95703	884	BANK OF AMERICA	BINDERS	6933 102515	2	1000-421-10-46	SUPPLIES-GENERAL	28.48	28.48
11/15	11/13/2015	95703	884	BANK OF AMERICA	TR EX RENO	6933 102515	3	1000-421-10-45	TRAINING	242.72	242.72
Total 6933 102515:										296.15	296.15
11/15	11/13/2015	95703	884	BANK OF AMERICA	BINDERS, BATTERIES	7454 102515	1	7620-430-10-46	SUPPLIES-GENERAL	87.25	87.25
11/15	11/13/2015	95703	884	BANK OF AMERICA	5.3 OZ COMPOUND TUBE	7454 102515	2	7401-430-62-46	SUPPLIES-GENERAL	338.55	338.55
11/15	11/13/2015	95703	884	BANK OF AMERICA	WEB BUILDER	7454 102515	3	7620-430-10-48	DUES AND MEMBERSHIPS	24.90	24.90

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
11/15	11/13/2015	95703	884	BANK OF AMERICA	DLT RENEWAL	7454 102515	4	7620-430-10-47	SOFTWARE	2,073.18	2,073.18
11/15	11/13/2015	95703	884	BANK OF AMERICA	DURAMAN PORCELAIN WHITE	7454 102515	5	7620-430-10-46	SUPPLIES-GENERAL	460.39-	460.39-
Total 7454 102515:										2,063.49	2,063.49
11/15	11/13/2015	95703	884	BANK OF AMERICA	MULITMETER,FURNANCE CON	7575 102515	1	7401-430-62-46	SUPPLIES-GENERAL	245.51	245.51
Total 7575 102515:										245.51	245.51
11/15	11/13/2015	95703	884	BANK OF AMERICA	FUEL	7979 102515	1	1000-422-10-46	GASOLINE	487.35	487.35
11/15	11/13/2015	95703	884	BANK OF AMERICA	JANITORIAL SUPPLIES	7979 102515	2	1000-422-10-46	SUPPLIES-JANITORIAL	81.74	81.74
11/15	11/13/2015	95703	884	BANK OF AMERICA	CYLINDER, FIRE SMART	7979 102515	3	1000-422-10-48	MISCELLANEOUS	538.56	538.56
11/15	11/13/2015	95703	884	BANK OF AMERICA	LITTLE 1 STUD KIT HEAD, ROC	7979 102515	4	1000-422-10-46	SUPPLIES-GENERAL	200.00	200.00
Total 7979 102515:										1,307.65	1,307.65
11/15	11/13/2015	95703	884	BANK OF AMERICA	PRO SHOP SUPPLIES	9430 111215	1	7530-451-55-46	SUPPLIES - GENERAL	344.03	344.03
Total 9430 111215:										344.03	344.03
11/15	11/13/2015	95704	8310		REFUND GAS DEPOSIT	10241450014	1	7401-2228-000	DEPOSITS-CUSTOMER	160.17	160.17
Total 10241450014:										160.17	160.17
11/15	11/13/2015	95705	927	BAXTER AUTO PARTS IN	OIL, FILTER #600, #653	32163392	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	48.42	48.42
Total 32163392:										48.42	48.42
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	BATTERY, WRENCHRTCHT	342281	1	7401-430-62-46	SUPPLIES-GENERAL	28.04	28.04
Total 342281:										28.04	28.04
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	STEELWOOL, SURFACE CINDIT	342396	1	1000-422-10-46	SUPPLIES-GENERAL	17.57	17.57
Total 342396:										17.57	17.57
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	TIRESEAL	342781	1	1000-452-20-44	VEHICLE - REPAIR & MAINTEN	9.66	9.66

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 342781:										9.66	9.66
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	DRILL BIT, SPLIT ESCUTCHE	342817	1	7401-430-62-46	SUPPLIES-GENERAL	57.84	57.84
Total 342817:										57.84	57.84
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	NYLON ROPE	343087 110915	1	2007-431-20-46	SUPPLIES-GENERAL	17.40	17.40
Total 343087 110915:										17.40	17.40
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	NYLON ROPE RETUNRED	343088	1	2007-431-20-46	SUPPLIES-GENERAL	2.37-	2.37-
Total 343088:										2.37-	2.37-
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	RATCHET, SCKT ADAPTER, RU	343116	1	7401-430-62-46	SUPPLIES-GENERAL	31.90	31.90
Total 343116:										31.90	31.90
11/15	11/13/2015	95706	76	BILLINGTON ACE HARD	ANTI FREEZE	343125	1	1000-452-20-46	SUPPLIES-GENERAL	9.65	9.65
Total 343125:										9.65	9.65
11/15	11/13/2015	95707	7622		TR EX FOLSOM 11/15-11/18/15	110215	1	1000-421-10-45	TRAINING	224.00	224.00
Total 110215:										224.00	224.00
11/15	11/13/2015	95707	7622		TR EX FOLSOM 11/15/15-11/18/	111215	1	1000-421-10-45	TRAINING	224.00	224.00
Total 111215:										224.00	224.00
11/15	11/13/2015	95708	1409	C&S ENGINEERS/COMPA	SER. RENDERED 6/13/15-7/17/1	153533	1	7201-430-86-43	PROFESSIONAL SERVICES	1,188.00	1,188.00
Total 153533:										1,188.00	1,188.00
11/15	11/13/2015	95708	1409	C&S ENGINEERS/COMPA	SERVICES RENDERED 8/15-9/1	154731	1	7201-430-86-43	PROFESSIONAL SERVICES	10,160.35	10,160.35
Total 154731:										10,160.35	10,160.35

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
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	925 SIERRA ST	3039610 110115	1	7401-430-62-44	DISPOSAL	158.83	158.83
Total 3039610 110115:										158.83	158.83
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	66 N LASSEN	3039620110115	1	1000-417-10-44	DISPOSAL	161.21	161.21
Total 3039620110115:										161.21	161.21
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	95 N WEATHERLOW	3039640110115	1	1000-452-20-44	DISPOSAL	191.16	191.16
Total 3039640110115:										191.16	191.16
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	1801 MAIN ST	3039660110115	1	1000-421-10-44	DISPOSAL	95.59	95.59
Total 3039660110115:										95.59	95.59
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	720SOUTH ST/SHOP	3039670 110115	1	7620-430-10-44	DISPOSAL	158.83	158.83
Total 3039670 110115:										158.83	158.83
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	110 NORTH ST	3051836110115	1	1000-452-20-44	DISPOSAL	232.32	232.32
Total 3051836110115:										232.32	232.32
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - 900 MAI	3053774 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 3053774 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - 1408 M	3053782 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 3053782 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - 1616 M	3053790 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 3053790 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - LASSEN	3055779 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58

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 3055779 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - US POS	3061934 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 3061934 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - VETS M	306740 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306740 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - B OF A	306750 110115	1	2007-431-20-44	DISPOSAL	18.79	18.79
Total 306750 110115:										18.79	18.79
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SIERRA	306760 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306760 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SIERRA	306770 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306770 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - SVILLE	306780 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306780 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - FROST	306790 110115	1	2007-431-20-44	DISPOSAL	18.79	18.79
Total 306790 110115:										18.79	18.79
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - WALMA	3067956 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 3067956 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - KNOCH	306800 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306800 110115:										37.58	37.58

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
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - UPTOW	306810 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306810 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - ELKS L	306820 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306820 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - 600 MAI	306830 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306830 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - HOTEL	306840 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306840 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - PANCE	306850 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306850 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - DIAMO	306860 1100115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306860 1100115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - HAIR H	306870 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306870 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - DIAMO	306880 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306880 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	PUBLIC LITTER CANS - 950 MAI	306890 110115	1	2007-431-20-44	DISPOSAL	37.58	37.58
Total 306890 110115:										37.58	37.58
11/15	11/13/2015	95709	1307	C&S WASTE SOLUTIONS	470-895 CIRCLE	30690110115	1	7530-451-52-44	DISPOSAL	191.16	191.16

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 30690110115:										191.16	191.16
11/15	11/13/2015	95710	115	CASELLE INC.	SOFTWARE SUPPORT 12/15	68945	1	1000-417-10-43	TECHNICAL SVCS	1,258.00	1,258.00
Total 68945:										1,258.00	1,258.00
11/15	11/13/2015	95711	8309		REFUND WATER DEPOSIT	1030660001	1	7110-2228-000	DEPOSITS-CUSTOMER	38.51	38.51
Total 1030660001:										38.51	38.51
11/15	11/13/2015	95712	118	CBC INNOVIS INC	MEMBERSHIP DUES	5306506772	1	1000-417-10-48	DUES AND MEMBERSHIPS	10.00	10.00
Total 5306506772:										10.00	10.00
11/15	11/13/2015	95713	8308		REFUND GAS DEPOSIT	10517800003	1	7401-2228-000	DEPOSITS-CUSTOMER	52.60	52.60
Total 10517800003:										52.60	52.60
11/15	11/13/2015	95714	8307		REFUND GAS DEPOSIT	10432320311	1	7401-2228-000	DEPOSITS-CUSTOMER	169.11	169.11
Total 10432320311:										169.11	169.11
11/15	11/13/2015	95715	161	CSK AUTO INC	SANDPAPER, PAINT	2740393931	1	1000-422-10-46	SUPPLIES-GENERAL	11.46	11.46
Total 2740393931:										11.46	11.46
11/15	11/13/2015	95715	161	CSK AUTO INC	BATTERY-STREETS	2740399072 100615	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	77.76	77.76
Total 2740399072 100615:										77.76	77.76
11/15	11/13/2015	95716	166	D & L DISTRIBUTING INC	SODA/WATER FOR GOLF COU	478813	1	7530-451-54-46	SUPPLIES GENERAL	60.20	60.20
Total 478813:										60.20	60.20
11/15	11/13/2015	95716	166	D & L DISTRIBUTING INC	SODA/WATER FOR GOLF COU	478813 91015	1	7530-451-54-46	SUPPLIES GENERAL	60.20	60.20
Total 478813 91015:										60.20	60.20

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
11/15	11/13/2015	95717	7518		REFUND WATER DEPOSIT	10320050004 110615	1	7110-2228-000	DEPOSITS-CUSTOMER	12.36	12.36
Total 10320050004 110615:										12.36	12.36
11/15	11/13/2015	95718	182	DEPARTMENT OF CONS	SMIP DISTRIBUTION JAN.-MAR	110415	1	1000-2205-003	DEPOSITS-STRONG MOTION P	12.12	12.12
Total 110415:										12.12	12.12
11/15	11/13/2015	95719	194	DIAMOND SAW SHOP IN	GAS CAN OES 8335	14191	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	37.57	37.57
Total 14191:										37.57	37.57
11/15	11/13/2015	95720	219	ED STAUB & SONS PETR	81.50 GAL PROPANE GOLF CO	124132	1	7530-451-54-46	PROPANE	86.74	86.74
Total 124132:										86.74	86.74
11/15	11/13/2015	95720	219	ED STAUB & SONS PETR	194.60 GAL PROPANE GOLF C	S002849	1	7530-451-52-46	GASOLINE	207.10	207.10
Total S002849:										207.10	207.10
11/15	11/13/2015	95721	238	FASTENAL COMPANY	SHOP TOWELS	67818	1	1000-422-10-46	SUPPLIES-JANITORIAL	62.10	62.10
11/15	11/13/2015	95721	238	FASTENAL COMPANY	SCREWS	67818	2	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	5.86	5.86
Total 67818:										67.96	67.96
11/15	11/13/2015	95722	241	FEATHER PUBLISHING C	PROPOSED MARIJUANA REGU	110315	1	1000-417-10-45	ADVERTISING	56.35	56.35
Total 110315:										56.35	56.35
11/15	11/13/2015	95723	1226	FLAG STORE SIGN & BA	FLAGS	24817	1	1000-452-20-46	SUPPLIES-GENERAL	1,158.74	1,158.74
Total 24817:										1,158.74	1,158.74
11/15	11/13/2015	95724	265	FRONTIER	257-1000 GAS - DEBIT MACHIN	1000 110515	1	7401-430-62-45	COMMUNICATIONS	24.15	24.15
11/15	11/13/2015	95724	265	FRONTIER	257-1000 WATER - DEBIT MACH	1000 110515	2	7110-430-42-45	COMMUNICATIONS	24.15	24.15
11/15	11/13/2015	95724	265	FRONTIER	257-1000 DSL SERVICE	1000 110515	3	1000-417-10-45	COMMUNICATIONS	145.00	145.00
11/15	11/13/2015	95724	265	FRONTIER	257-1000 CITY HALL	1000 110515	5	1000-417-10-45	COMMUNICATIONS	244.10	244.10

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 1000 110515:										437.40	437.40
11/15	11/13/2015	95724	265	FRONTIER	257-2520 GOLF COURSE	2520 110115	1	7530-451-52-45	COMMUNICATIONS	344.26	344.26
Total 2520 110115:										344.26	344.26
11/15	11/13/2015	95724	265	FRONTIER	257-2960 HVAC/ELEVATOR LIN	2960 110515	1	1000-417-10-45	COMMUNICATIONS	64.46	64.46
Total 2960 110515:										64.46	64.46
11/15	11/13/2015	95725	1148	GREATAMERICA FINANC	COPIER LEASE 11/15 PW	17767017	1	7620-430-10-44	RENT & LEASE EQUIP & VEHIC	364.78	364.78
Total 17767017:										364.78	364.78
11/15	11/13/2015	95726	1362	IRON MOUNTAIN INFO. M	SHREEDING PD	LYJ1153	1	1000-421-10-44	DISPOSAL	52.00	52.00
Total LYJ1153:										52.00	52.00
11/15	11/13/2015	95727	335	J.W. WOOD CO INC	TEES, BUSHINGS	S081431	1	7401-430-62-46	SUPPLIES-GENERAL	8.70	8.70
Total S081431:										8.70	8.70
11/15	11/13/2015	95728	8304		RETURN SIDEWALK DEPOSIT 3	110915	1	1001-2228-001	DEPOSITS-CURB, GUTTER, SID	500.00	500.00
Total 110915:										500.00	500.00
11/15	11/13/2015	95729	1504	JESSICA ANN RYAN	CITY ATTORNEY 10/15	103015	1	1000-412-10-43	PROFESSIONAL SVCS	3,150.00	3,150.00
Total 103015:										3,150.00	3,150.00
11/15	11/13/2015	95730	6990		REFUND GAS DEPOSIT	10302650022	1	7401-2228-000	DEPOSITS-CUSTOMER	160.01	160.01
Total 10302650022:										160.01	160.01
11/15	11/13/2015	95731	374	L N CURTIS & SONS	ROLLERS BEARINGS, PLUG OE	1372886	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	34.25	34.25
Total 1372886:										34.25	34.25

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
11/15	11/13/2015	95731	374	L N CURTIS & SONS	SPEC LAR AZ FOREST FIRE SH	1373411	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	2,289.75	2,289.75
Total 1373411:										2,289.75	2,289.75
11/15	11/13/2015	95732	411	LASSEN MOTOR PARTS	#75 GAS HOSE, COUPLER, FRE	225135	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	29.39	29.39
11/15	11/13/2015	95732	411	LASSEN MOTOR PARTS	STREETS HOSE, COUPLER, FR	225135	2	2007-431-20-44	REPAIR AND MAINTENANCE-V	18.17	18.17
11/15	11/13/2015	95732	411	LASSEN MOTOR PARTS	GAS HOSE, COUPLER, FREON	225135	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	68.81	68.81
Total 225135:										116.37	116.37
11/15	11/13/2015	95732	411	LASSEN MOTOR PARTS	BLADE	234714	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	17.18	17.18
Total 234714:										17.18	17.18
11/15	11/13/2015	95733	1102	LASSEN PC	COMPUTER MOZY SERV 1/15 F	19510	1	1000-422-10-43	TECHNICAL SVCS	113.74	113.74
Total 19510:										113.74	113.74
11/15	11/13/2015	95734	412	LASSEN REGIONAL SOLI	DUMP FEES	758600	1	2007-431-20-44	DISPOSAL	5.00	5.00
Total 758600:										5.00	5.00
11/15	11/13/2015	95734	412	LASSEN REGIONAL SOLI	DUMP FEES	759661	1	2007-431-20-44	DISPOSAL	14.00	14.00
Total 759661:										14.00	14.00
11/15	11/13/2015	95735	413	LASSEN TIRE	#82 2 TIRES	46969	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	275.21	275.21
Total 46969:										275.21	275.21
11/15	11/13/2015	95736	413	SUSANVILLE TOWING	OIL & FILTER 2011 FORN CRO	51975	1	1000-421-10-44	VEHICLE - REPAIR & MAINTEN	56.76	56.76
Total 51975:										56.76	56.76
11/15	11/13/2015	95737	437	LMUD	LASSEN COLLEGE WELL #5	120270 102815	1	7110-430-42-46	ELECTRICITY	193.57	193.57
Total 120270 102815:										193.57	193.57
11/15	11/13/2015	95737	437	LMUD	SOUTH ST - PUBLIC WORKS O	14590 102815	1	7620-430-10-46	ELECTRICITY	378.40	378.40

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 14590 102815:										378.40	378.40
11/15	11/13/2015	95737	437	LMUD	CADY SPRINGS	26784 102815	1	7110-430-42-46	ELECTRICITY	25.22	25.22
Total 26784 102815:										25.22	25.22
11/15	11/13/2015	95737	437	LMUD	RICHMOND RD BRIDGE	35094 102815	1	2007-431-60-46	ELECTRICITY	233.12	233.12
Total 35094 102815:										233.12	233.12
11/15	11/13/2015	95737	437	LMUD	720 SOUTH ST EMULSION TAN	38646 102815	1	7620-430-10-46	ELECTRICITY	98.74	98.74
Total 38646 102815:										98.74	98.74
11/15	11/13/2015	95737	437	LMUD	SPRING RIDGE BL	55754 102815	1	7110-430-42-46	ELECTRICITY	534.76	534.76
Total 55754 102815:										534.76	534.76
11/15	11/13/2015	95737	437	LMUD	GEOTHERMAL PUMP #1	9297 110515	1	7301-430-52-46	ELECTRICITY	57.14	57.14
Total 9297 110515:										57.14	57.14
11/15	11/13/2015	95737	437	LMUD	GEOTHERMAL PUMP #2	9503 102815	1	7301-430-52-46	ELECTRICITY	28.87	28.87
Total 9503 102815:										28.87	28.87
11/15	11/13/2015	95737	437	LMUD	HOSPITAL LN GEO	9963 102815	1	7301-430-52-46	ELECTRICITY	14.42	14.42
Total 9963 102815:										14.42	14.42
11/15	11/13/2015	95738	452	MARTIN SECURITY SYST	720 SOUTH ST 11/15-PW	29142	1	7620-430-10-43	TECHNICAL SVCS	40.00	40.00
Total 29142:										40.00	40.00
11/15	11/13/2015	95739	5408		REFUND WATER	10527250006 110615	1	7110-2228-000	DEPOSITS-CUSTOMER	8.61	8.61
Total 10527250006 110615:										8.61	8.61

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
11/15	11/13/2015	95740	902		TR EX EUREKA 11/22/15-11/25/1	111215	1	1000-421-10-45	TRAINING	259.00	259.00
Total 111215:										259.00	259.00
11/15	11/13/2015	95741	8306		REFUND GAS DEPOSIT	10306806817	1	7401-2228-000	DEPOSITS-CUSTOMER	194.02	194.02
Total 10306806817:										194.02	194.02
11/15	11/13/2015	95742	8305		REFUND GAS DEPOSIT	10120650147	1	7401-2228-000	DEPOSITS-CUSTOMER	55.90	55.90
Total 10120650147:										55.90	55.90
11/15	11/13/2015	95743	967	QUALITY CODE PUBLISH	WEBSITE MAINTENANCE 6/15-5	2015378	1	1000-411-40-46	BOOKS AND PERIODICALS	765.00	765.00
Total 2015378:										765.00	765.00
11/15	11/13/2015	95744	1479	SIERRA BROADCASTING	10/15 ADVERTISING	0019 103115	1	7530-451-52-45	ADVERTISING	395.00	395.00
Total 0019 103115:										395.00	395.00
11/15	11/13/2015	95745	1076	SIERRA COFFEE AND BE	P/W WATER SERVICE 11/10/15	44636	1	7620-430-10-46	SUPPLIES-GENERAL	20.15	20.15
Total 44636:										20.15	20.15
11/15	11/13/2015	95746	640	SIERRA ELECTRONICS	BATTERY, CHARGER, MICROP	3000524	1	1000-422-10-46	SUPPLIES-SAFETY ITEMS	3,526.60	3,526.60
Total 3000524:										3,526.60	3,526.60
11/15	11/13/2015	95747	659	STATE OF CALIFORNIA	FINGERPRINTING SERVICES	130546	1	1000-2205-005	LIVE SCAN STATE OF CALIFOR	47.00	47.00
11/15	11/13/2015	95747	659	STATE OF CALIFORNIA	FINGERPRINTING SERVICES	130546	2	1000-416-10-45	FINGERPRINTING SERVICES	85.00	85.00
Total 130546:										132.00	132.00
11/15	11/13/2015	95748	806	SUSANVILLE AVIATION	PAINT HELIPAD	32637	1	7201-430-81-44	REPAIR AND MAINTENANCE-F	150.94	150.94
Total 32637:										150.94	150.94
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	606 NEVADA	1274 110115	1	1000-417-10-44	SEWER	39.00	39.00

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 1274 110115:										39.00	39.00
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	66 N LASSEN	1276 110115	1	1000-417-10-44	SEWER	85.60	85.60
Total 1276 110115:										85.60	85.60
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	115 N WEATHERLOW	1448 110115	1	1000-451-80-44	SEWER	42.80	42.80
Total 1448 110115:										42.80	42.80
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	65 N WEATHERLOW ST	1449 110115	1	1000-452-20-44	SEWER	85.60	85.60
Total 1449 110115:										85.60	85.60
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	1505 MAIN	2064 110115	1	1000-422-10-44	SEWER	42.80	42.80
Total 2064 110115:										42.80	42.80
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	1801 MAIN	2121 110115	1	1000-421-10-44	SEWER	42.80	42.80
Total 2121 110115:										42.80	42.80
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	1850 RIVER ST	3667 110115	1	1000-452-20-44	SEWER	42.80	42.80
Total 3667 110115:										42.80	42.80
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	1600 RIVERSIDE DR	3668 110115	1	1000-452-20-44	SEWER	42.80	42.80
Total 3668 110115:										42.80	42.80
11/15	11/13/2015	95749	677	SUSANVILLE SANITARY	1200 NORTH ST	3669 110115	1	1000-452-20-44	SEWER	42.80	42.80
Total 3669 110115:										42.80	42.80
11/15	11/13/2015	95751	530	U.S. BANK EQUIPMENT F	COPIER - POLICE 11/15	290870419	1	1000-421-10-44	RENT & LEASES EQUIP & VEHI	435.78	435.78
11/15	11/13/2015	95751	530	U.S. BANK EQUIPMENT F	COPIER - CITY HALL UP AND D	290870419	2	1000-417-10-44	RENT & LEASES EQUIP & VEHI	435.78	435.78

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 290870419:										871.56	871.56
11/15	11/13/2015	95752	749	VERIZON WIRELESS	CELL PHONE RECORDS CASE	150253096	1	1000-421-10-45	INVESTIGATIVE FUNDS	50.00	50.00
Total 150253096:										50.00	50.00
11/15	11/13/2015	95753	6211		REFUND WATER DEPOSIT	10408550002 110115	1	7110-2228-000	DEPOSITS-CUSTOMER	27.70	27.70
Total 10408550002 110115:										27.70	27.70
Grand Totals:										43,914.90	43,914.90

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

Report Criteria:
Transmittal checks included

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	GL Account	Amount
11/06/2015	CDPT	11/13/2015	440	CITY OF SUSANVILLE PA	1	7650-2203-1	7,100.10-
11/06/2015	CDPT	11/13/2015	440	CITY OF SUSANVILLE PA	1	7650-2203-1	7,100.10-
11/06/2015	CDPT	11/13/2015	440	CITY OF SUSANVILLE PA	1	7650-2203-1	2,172.54-
11/06/2015	CDPT	11/13/2015	440	CITY OF SUSANVILLE PA	1	7650-2203-1	2,172.54-
11/06/2015	CDPT	11/13/2015	440	CITY OF SUSANVILLE PA	1	7650-2203-1	17,481.30-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	6,806.60-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	1,695.00-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	3,074.91-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	932.53-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	2,378.49-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	153.96-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	79.56-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	98.54-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	857.32-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	855.53-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	1,038.72-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	1,007.39-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	562.68-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	545.70-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	15.00-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	4,490.57-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	1,581.23-
11/06/2015	CDPT	11/13/2015	441	P.E.R.S.	8	7650-2203-1	2,317.48-
11/06/2015	CDPT	11/13/2015	442	EMPLOYMENT DEV. DEP	6	7650-2203-1	5,235.06-
11/06/2015	CDPT	11/13/2015	443	EMPLOYMENT DEV DEP	7	7650-2203-1	1,268.14-
11/06/2015	CDPT	11/13/2015	95754	BECKY R. CALLISON	40	7650-2203-0	348.46-
11/06/2015	CDPT	11/13/2015	95755	CA STATE DISBURSEME	35	7650-2203-0	155.07-
11/06/2015	CDPT	11/13/2015	95756	CA STATE DISBURSEME	36	7650-2203-0	103.84-
11/06/2015	CDPT	11/13/2015	95757	CA STATE DISBURSEME	37	7650-2203-0	69.23-
11/06/2015	CDPT	11/13/2015	95758	NATIONWIDE RETIREME	5	7650-2203-0	845.00-
11/06/2015	CDPT	11/13/2015	95759	VALIC	4	7650-2203-0	1,838.78-
11/06/2015	CDPT	11/13/2015	95760	VANTAGEPOINT TRANS.	3	7650-2203-0	62.00-
Grand Totals:			32				74,443.37-

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
11/15	11/18/2015	95761	728	U S POSTMASTER	GAS BILLING POSTAGE	111815	1	7401-430-62-46	POSTAGE	404.75	404.75
11/15	11/18/2015	95761	728	U S POSTMASTER	WATER BILLING POSTAGE	111815	2	7110-430-42-46	POSTAGE	785.67	785.67
Total 111815:										1,190.42	1,190.42
Grand Totals:										1,190.42	1,190.42

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
11/15	11/19/2015	95762	21	AIRGAS USA, LLC	AACETYLENE/ARGON//OXYGE	9931282918	1	7401-430-62-46	SUPPLIES-GENERAL	41.54	41.54
11/15	11/19/2015	95762	21	AIRGAS USA, LLC	AACETYLENE/ARGON//OXYGE	9931282918	2	7110-430-42-46	SUPPLIES-GENERAL	72.23	72.23
11/15	11/19/2015	95762	21	AIRGAS USA, LLC	AACETYLENE/ARGON//OXYGE	9931282918	3	2007-431-20-44	REPAIR AND MAINTENANCE-V	60.90	60.90
11/15	11/19/2015	95762	21	AIRGAS USA, LLC	ACETYLENE/ARGON//OXYGEN/	9931282918	4	7401-430-62-44	REPAIR AND MAINT-VEHICLE	78.44	78.44
11/15	11/19/2015	95762	21	AIRGAS USA, LLC	ACETYLENE/ARGON//OXYGEN/	9931282918	5	7110-430-42-44	REPAIR AND MAINTENANCE-V	104.26	104.26
Total 9931282918:										357.37	357.37
11/15	11/19/2015	95763	8311		LCAPCD WOODSTOVE REPLAC	111615	1	8404-430-12-48	GRANTS	1,500.00	1,500.00
Total 111615:										1,500.00	1,500.00
11/15	11/19/2015	95764	30	ALMANOR ENERGY PLU	PLUGGED GAS TUBE	W025991	1	7530-451-52-44	REPAIR & MAINTENANCE - MIS	105.00	105.00
Total W025991:										105.00	105.00
11/15	11/19/2015	95765	44	ARAMARK UNIFORM SE	GAS UNIFORMS 11/12/2015	5064169563	1	7401-430-62-44	LINEN SERVICES	61.21	61.21
Total 5064169563:										61.21	61.21
11/15	11/19/2015	95765	44	ARAMARK UNIFORM SE	STREETS UNIFORMS 11/12/15	5064169564	1	7620-430-10-44	LINEN SERVICE	27.86	27.86
11/15	11/19/2015	95765	44	ARAMARK UNIFORM SE	STREETS UNIFORMS 11/12/15	5064169564	2	2007-431-20-44	LINEN SERVICE	32.04	32.04
Total 5064169564:										59.90	59.90
11/15	11/19/2015	95765	44	ARAMARK UNIFORM SE	WATER UNIFORMS 11/12/15	5064169565	1	7110-430-42-44	LINEN SERVICE	51.00	51.00
Total 5064169565:										51.00	51.00
11/15	11/19/2015	95766	1231	ASBURY ENVIRONMENT	USED OIL/GAS FILTERS-STREE	130544250	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	13.75	13.75
11/15	11/19/2015	95766	1231	ASBURY ENVIRONMENT	USED OIL/GAS FILTERS-WATE	130544250	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	23.54	23.54
11/15	11/19/2015	95766	1231	ASBURY ENVIRONMENT	USED OIL/GAS FILTERS-GAS	130544250	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	17.71	17.71
Total 130544250:										55.00	55.00

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11/15	11/19/2015	95766	1231	ASBURY ENVIRONMENT	WASHER WASTE, WASHER SE	130544500	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	33.67	33.67
11/15	11/19/2015	95766	1231	ASBURY ENVIRONMENT	WASHER WASTE, WASHER SE	130544500	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	56.65	56.65
11/15	11/19/2015	95766	1231	ASBURY ENVIRONMENT	WASHER WASTE, WASHER SE	130544500	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	44.37	44.37
Total 130544500:										134.69	134.69
11/15	11/19/2015	95767	8315		REFUND GAS DEPOSIT	10327000111	1	7401-2228-000	DEPOSITS-CUSTOMER	114.01	114.01
Total 10327000111:										114.01	114.01
11/15	11/19/2015	95768	927	BAXTER AUTO PARTS IN	COOLANT LEAK REPAIR-STRE	32163176	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	31.60	31.60
Total 32163176:										31.60	31.60
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	GLUE-STREETS	342197	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	17.38	17.38
Total 342197:										17.38	17.38
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	POWER BLOCK-STREETS	342257	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	3.87	3.87
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	POWER BLOCK-WATER	342257	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	6.62	6.62
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	POWER BLOCK-GAS	342257	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	4.98	4.98
Total 342257:										15.47	15.47
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	EXT. CORD-STREETS	342483	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	4.83	4.83
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	EXT. CORD-WATER	342483	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	8.27	8.27
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	EXT. CORD-GAS	342483	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	6.23	6.23
Total 342483:										19.33	19.33
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	TOWELS SHOP-WATER	342655	1	7110-430-42-46	SUPPLIES-GENERAL	17.38	17.38
Total 342655:										17.38	17.38
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	DECANTER-P/W	343550	1	7620-430-10-46	SUPPLIES-GENERAL	29.98	29.98
Total 343550:										29.98	29.98
11/15	11/19/2015	95769	76	BILLINGTON ACE HARD	QUICK LOCK-STREETS	343568	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	2.12	2.12

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 343568:										2.12	2.12
11/15	11/19/2015	95770	8312		REFUND GAS OVERPAYMENT	10520350001	1	9999-1001-001	CASH CLEARING - UTILITIES	128.17	128.17
Total 10520350001:										128.17	128.17
11/15	11/19/2015	95771	1307	C&S WASTE SOLUTIONS	1505 MAIN ST	1505MAIN 110115	1	1000-422-10-44	DISPOSAL	158.83	158.83
Total 1505MAIN 110115:										158.83	158.83
11/15	11/19/2015	95772	116	CASHMAN EQUIPMENT	SWITCH-GAS	2362212	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	86.69	86.69
Total 2362212:										86.69	86.69
11/15	11/19/2015	95773	8316		REFUND GAS DEPOSIT	10114220008	1	7401-2228-000	DEPOSITS-CUSTOMER	136.45	136.45
Total 10114220008:										136.45	136.45
11/15	11/19/2015	95774	8314		REFUND GAS DEPOSIT	10290160013	1	7401-2228-000	DEPOSITS-CUSTOMER	73.90	73.90
Total 10290160013:										73.90	73.90
11/15	11/19/2015	95775	161	CSK AUTO INC	WIPER BLADES-#54 WATER	2740392195	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	53.73	53.73
Total 2740392195:										53.73	53.73
11/15	11/19/2015	95775	161	CSK AUTO INC	PURGE SOLEND-WATER	2740393354	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	25.91	25.91
Total 2740393354:										25.91	25.91
11/15	11/19/2015	95775	161	CSK AUTO INC	MAG HEATER-#374 GAS	2740394023	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	48.74	48.74
Total 2740394023:										48.74	48.74
11/15	11/19/2015	95775	161	CSK AUTO INC	FUSES-GAS	2740395892	1	7401-430-62-46	SUPPLIES-GENERAL	7.50	7.50
Total 2740395892:										7.50	7.50

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
11/15	11/19/2015	95776	166	D & L DISTRIBUTING INC	SODA/WATER FOR GOLF COU	478813 91015	1	7530-451-54-46	SUPPLIES GENERAL	60.20	60.20
Total 478813 91015:										60.20	60.20
11/15	11/19/2015	95777	194	DIAMOND SAW SHOP IN	TRIMMER PARTS STREETS	14214	1	2007-431-20-44	REPAIR AND MAINTENANCE-MI	12.69	12.69
Total 14214:										12.69	12.69
11/15	11/19/2015	95778	8320		REFUND GAS DEPOSIT	10506350225	1	7401-2228-000	DEPOSITS-CUSTOMER	176.43	176.43
Total 10506350225:										176.43	176.43
11/15	11/19/2015	95779	238	FASTENAL COMPANY	GAS PARTS	67787	1	7401-430-62-46	SUPPLIES-GENERAL	56.42	56.42
Total 67787:										56.42	56.42
11/15	11/19/2015	95779	238	FASTENAL COMPANY	STREETS PARTS	67950	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	.62	.62
Total 67950:										.62	.62
11/15	11/19/2015	95779	238	FASTENAL COMPANY	FIRE SUPPLIES	68018	1	1000-422-10-46	SUPPLIES-GENERAL	11.91	11.91
Total 68018:										11.91	11.91
11/15	11/19/2015	95779	238	FASTENAL COMPANY	TOWELS	68019	1	1000-422-10-46	SUPPLIES-JANITORIAL	62.10	62.10
Total 68019:										62.10	62.10
11/15	11/19/2015	95779	238	FASTENAL COMPANY	DRILLBIT-GAS	68134	1	7401-430-62-46	SUPPLIES-GENERAL	50.71	50.71
Total 68134:										50.71	50.71
11/15	11/19/2015	95780	241	FEATHER PUBLISHING C	JOB ANN.P/W	#1858 01152416	1	7620-430-10-45	ADVERTISING	42.00	42.00
Total #1858 01152416:										42.00	42.00
11/15	11/19/2015	95780	241	FEATHER PUBLISHING C	JOB ANN.P/W	#1858 01154011	1	7620-430-10-45	ADVERTISING	42.00	42.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total #1858 01154011:										42.00	42.00
11/15	11/19/2015	95780	241	FEATHER PUBLISHING C	USE PERMIT HEARING PO#772	PO#7721	1	1000-419-10-45	ADVERTISING	71.05	71.05
Total PO#7721:										71.05	71.05
11/15	11/19/2015	95781	8318		REFUND GAS DEPOSIT	10306805506	1	7401-2228-000	DEPOSITS-CUSTOMER	165.63	165.63
Total 10306805506:										165.63	165.63
11/15	11/19/2015	95782	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-W	578315A	1	7110-430-42-43	TECHNICAL SVCS	85.00	85.00
Total 578315A:										85.00	85.00
11/15	11/19/2015	95782	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING	578543A	1	7112-430-42-43	TECHNICAL SERVICES	27.00	27.00
Total 578543A:										27.00	27.00
11/15	11/19/2015	95782	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING G	578701A	1	7530-451-50-43	TECHNICAL SVCS	27.00	27.00
Total 578701A:										27.00	27.00
11/15	11/19/2015	95782	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-W	578703A	1	7110-430-42-43	TECHNICAL SVCS	105.00	105.00
Total 578703A:										105.00	105.00
11/15	11/19/2015	95782	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING G	578872A	1	7530-451-50-43	TECHNICAL SVCS	82.00	82.00
Total 578872A:										82.00	82.00
11/15	11/19/2015	95783	257	FOREST OFFICE EQUIP	P/W-KYOCERA COPIER 10/15	CC6873	1	7620-430-10-43	TECHNICAL SVCS	447.74	447.74
Total CC6873:										447.74	447.74
11/15	11/19/2015	95784	265	FRONTIER	257-1033 PARKS	1033 110515	1	1000-452-20-45	COMMUNICATIONS	226.15	226.15
Total 1033 110515:										226.15	226.15

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
11/15	11/19/2015	95784	265	FRONTIER	257-1041 P/W ADMIN	1041 110515	1	7620-430-10-45	COMMUNICATIONS	306.81	306.81
Total 1041 110515:										306.81	306.81
11/15	11/19/2015	95784	265	FRONTIER	257-1051 P/W STREETS	1051 110515	1	7620-430-10-45	COMMUNICATIONS	39.13	39.13
Total 1051 110515:										39.13	39.13
11/15	11/19/2015	95784	265	FRONTIER	257-1182 NAT GAS TELEMETRY	1182 111015	1	7401-430-62-45	COMMUNICATIONS	35.08	35.08
Total 1182 111015:										35.08	35.08
11/15	11/19/2015	95784	265	FRONTIER	252-1182 WATER SCADA	21182 111015	1	7401-430-62-45	COMMUNICATIONS	323.59	323.59
Total 21182 111015:										323.59	323.59
11/15	11/19/2015	95784	265	FRONTIER	252-4247 LASSEN CO AIR POLL	24247 111015	1	7620-430-10-45	COMMUNICATIONS	163.67	163.67
Total 24247 111015:										163.67	163.67
11/15	11/19/2015	95784	265	FRONTIER	257-3292 MUSEUM	3292 111015	1	1000-451-80-45	COMMUNICATION	113.82	113.82
Total 3292 111015:										113.82	113.82
11/15	11/19/2015	95784	265	FRONTIER	257-5603 POLICE	5603 111015	1	1000-421-10-45	COMMUNICATIONS	896.80	896.80
Total 5603 111015:										896.80	896.80
11/15	11/19/2015	95785	8319		REFUND WATER DEPOSIT	10321200114	1	7110-2228-000	DEPOSITS-CUSTOMER	21.33	21.33
11/15	11/19/2015	95785	8319		REFUND GAS DEPOSIT	10321200114	2	7401-2228-000	DEPOSITS-CUSTOMER	200.00	200.00
Total 10321200114:										221.33	221.33
11/15	11/19/2015	95786	288		REIMBURSE HEALTH INS PER	111615	1	7610-2239-006	RETIREE SICK LEAVE BANK PA	409.50	409.50
Total 111615:										409.50	409.50
11/15	11/19/2015	95787	8313		REFUND WATER DEPOSIT	10307150011	1	7110-2228-000	DEPOSITS-CUSTOMER	14.46	14.46
11/15	11/19/2015	95787	8313		REFUND GAS DEPOSIT	10307150011	2	7401-2228-000	DEPOSITS-CUSTOMER	200.00	200.00

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Total 10307150011:										214.46	214.46
11/15	11/19/2015	95788	6655		LCAPCD WOODSTOVE REPLAC	111615	1	8404-430-12-48	GRANTS	1,500.00	1,500.00
Total 111615:										1,500.00	1,500.00
11/15	11/19/2015	95789	303	HEATH CONSULTANTS I	ASSY, DPIR COMPLETE W/BT	PB233806	1	7401-430-63-47	MACHINERY & EQUIPMENT	21,290.00	21,290.00
11/15	11/19/2015	95789	303	HEATH CONSULTANTS I	ASSY, DPIR COMPLETE W/BT S	PB233806	2	7401-430-63-47	MACHINERY & EQUIPMENT	1,861.59	1,861.59
Total PB233806:										23,151.59	23,151.59
11/15	11/19/2015	95790	312	HISTORIC USA	5%FEE 10/15 COLLECTIONS	111615	1	8401-2228-000	DEPOSITS PAYABLE	212.95	212.95
11/15	11/19/2015	95790	312	HISTORIC USA	10/15 COLLECTIONS, NET	111615	2	8401-2228-000	DEPOSITS PAYABLE	4,046.03	4,046.03
11/15	11/19/2015	95790	312	HISTORIC USA	5%FEE 10/15 COLLECTIONS	111615	3	1000-415-10-34	REIMBURSEMENTS (HUSA/LAF	212.95-	212.95-
Total 111615:										4,046.03	4,046.03
11/15	11/19/2015	95791	1019	HONEY LAKE VALLEY RE	SUSAN RIVER 2015-2016	2015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	638.00	638.00
Total 2015:										638.00	638.00
11/15	11/19/2015	95792	7282		TUITION REIM. PER MOU	111715	1	1000-421-10-42	TUITION REIMBURSEMENTS	700.00	700.00
Total 111715:										700.00	700.00
11/15	11/19/2015	95793	1075	INDEPENDENT ELECTRI	SERVICE CHARGE	S102547201001	1	7401-430-62-46	SUPPLIES-GENERAL	1.00	1.00
Total S102547201001:										1.00	1.00
11/15	11/19/2015	95794	911	JOHNSTONE SUPPLY	GAS PARTS	415S2061172001	1	7401-430-62-46	SUPPLIES-GENERAL	1,017.31	1,017.31
Total 415S2061172001:										1,017.31	1,017.31
11/15	11/19/2015	95795	364		REFUND GAS DEPOSIT	10430510119	1	7401-2228-000	DEPOSITS-CUSTOMER	197.20	197.20
Total 10430510119:										197.20	197.20
11/15	11/19/2015	95796	374	L N CURTIS & SONS	ROLLERS BEARINGS, PLUG OE	1372886	1	1000-422-10-44	VEHICLE - REPAIR & MAINTEN	34.25	34.25

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Total 1372886:										34.25	34.25
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	099-260-26-11	10018 041016	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	401.31	401.31
Total 10018 041016:										401.31	401.31
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	099-260-26-11	10018 121015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	401.31	401.31
Total 10018 121015:										401.31	401.31
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	101-050-53-11	10138 041016	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	273.89	273.89
Total 10138 041016:										273.89	273.89
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	101-050-53-11	10138 121015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	273.89	273.89
Total 10138 121015:										273.89	273.89
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	103-250-51-11	11691 041016	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	26.08	26.08
Total 11691 041016:										26.08	26.08
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	103-250-51-11	11691 121015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	26.08	26.08
Total 11691 121015:										26.08	26.08
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	103-250-52-11	11692 041016	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	3,333.03	3,333.03
Total 11692 041016:										3,333.03	3,333.03
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	103-250-52-11	11692 121015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	3,333.03	3,333.03
Total 11692 121015:										3,333.03	3,333.03
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	107-260-05-11	13917 041016	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	13.02	13.02
Total 13917 041016:										13.02	13.02

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11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	107-260-05-11	13917 121015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	13.02	13.02
Total 13917 121015:										13.02	13.02
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	107-260-28-11	13933 041016	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	32.61	32.61
Total 13933 041016:										32.61	32.61
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	107-260-28-11	13933 121015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	32.61	32.61
Total 13933 121015:										32.61	32.61
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-060-24-11	14595 041016	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	729.41	729.41
Total 14595 041016:										729.41	729.41
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-060-24-11	14595 121015	1	7110-430-42-48	TAXES, FEES, PERMITS & CHA	729.41	729.41
Total 14595 121015:										729.41	729.41
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-150-04-11	14873 041016	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	18.85	18.85
Total 14873 041016:										18.85	18.85
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-150-04-11	14873 121015	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	18.85	18.85
Total 14873 121015:										18.85	18.85
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-160-08-11	14908 041016	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	195.18	195.18
Total 14908 041016:										195.18	195.18
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-160-08-11	14908 121015	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	195.18	195.18
Total 14908 121015:										195.18	195.18
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-180-04-11	14944 041016	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	668.59	668.59

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Total 14944 041016:										668.59	668.59
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-180-04-11	14944 121015	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	668.59	668.59
Total 14944 121015:										668.59	668.59
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-180-07-11	14946 041016	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	101.52	101.52
Total 14946 041016:										101.52	101.52
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-180-07-11	14946 121015	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	101.52	101.52
Total 14946 121015:										101.52	101.52
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-180-61-11	14956 041016	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	9.41	9.41
Total 14956 041016:										9.41	9.41
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-180-61-11	14956 121015	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	9.41	9.41
Total 14956 121015:										9.41	9.41
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-190-01-11	14964 041016	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	45.10	45.10
Total 14964 041016:										45.10	45.10
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-190-01-11	14964 121015	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	45.10	45.10
Total 14964 121015:										45.10	45.10
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-190-08-11	14968 041016	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	9.42	9.42
Total 14968 041016:										9.42	9.42
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-190-08-11	14968 121015	1	7201-430-81-48	TAXES, FEES, PERMITS & CHA	9.42	9.42
Total 14968 121015:										9.42	9.42

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
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-230-05-11	15102 041016	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	2,181.82	2,181.82
Total 15102 041016:										2,181.82	2,181.82
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-230-05-11	15102 121015	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	2,181.82	2,181.82
Total 15102 121015:										2,181.82	2,181.82
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-320-21-11	15421 041016	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	31.92	31.92
Total 15421 041016:										31.92	31.92
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-320-21-11	15421 121015	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	31.92	31.92
Total 15421 121015:										31.92	31.92
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-330-28-11	15453 041016	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	40.62	40.62
Total 15453 041016:										40.62	40.62
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-330-28-11	15453 121015	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	40.62	40.62
Total 15453 121015:										40.62	40.62
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-350-19-11	15467 041016	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	5.78	5.78
Total 15467 041016:										5.78	5.78
11/15	11/19/2015	95797	401	LASSEN CO TAX COLLE	116-350-19-11	15467 121015	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	5.78	5.78
Total 15467 121015:										5.78	5.78
11/15	11/19/2015	95798	404	LASSEN COMMUNITY CO	ARREST METHODS & PROC.-P/	110515	1	7620-430-10-45	TRAVEL	240.00	240.00
Total 110515:										240.00	240.00
11/15	11/19/2015	95798	404	LASSEN COMMUNITY CO	ARREST METHODS & PROC.	110615	1	1000-425-20-45	TRAVEL	120.00	120.00

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 110615:										120.00	120.00
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	FUEL FILTER-STREETS	233730	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	10.88	10.88
Total 233730:										10.88	10.88
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	VALVE-WATER	234431	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	143.27	143.27
Total 234431:										143.27	143.27
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	TUBE-WATER	234564	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	52.56	52.56
Total 234564:										52.56	52.56
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	OIL SEAL/ABSORBENT PADS-S	234821	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	14.78	14.78
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	OIL SEAL/ABSORBENT PADS-W	234821	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	25.31	25.31
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	OIL SEAL/ABSORBENT PADS-G	234821	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	19.05	19.05
Total 234821:										59.14	59.14
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	ANTIFREEZE-STREETS	234851	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	17.93	17.93
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	ANTIFREEZE-WATER	234851	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	30.70	30.70
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	ANTIFREEZE-GAS	234851	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	23.09	23.09
Total 234851:										71.72	71.72
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	WINDSHIELD-STREETS	234866	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	19.29	19.29
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	WINDSHIELD-WATER	234866	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	33.01	33.01
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	WINDSHIELD-GAS	234866	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	24.84	24.84
Total 234866:										77.14	77.14
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	WIPER BLADES-STREETS	234870	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	17.18	17.18
Total 234870:										17.18	17.18
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	LOG BOOK-STREETS	234873	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	50.98	50.98
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	LOG BOOK-WATER	234873	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	87.28	87.28

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11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	LOG BOOK-GAS	234873	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	65.67	65.67
Total 234873:										203.93	203.93
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	BROOM-STREETS	235069	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	2.97	2.97
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	BROOM-WATER	235069	2	7110-430-42-44	REPAIR AND MAINTENANCE-V	5.09	5.09
11/15	11/19/2015	95799	411	LASSEN MOTOR PARTS	BROOM-GAS	235069	3	7401-430-62-44	REPAIR AND MAINT-VEHICLE	3.84	3.84
Total 235069:										11.90	11.90
11/15	11/19/2015	95800	413	LASSEN TIRE	#70 STUDDED 6 TIRES-GAS	47106	1	7401-430-62-44	REPAIR AND MAINTENANCE-MI	105.00	105.00
Total 47106:										105.00	105.00
11/15	11/19/2015	95800	413	LASSEN TIRE	LEFT FRONT TIRE REPAIR-STR	47721	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	55.00	55.00
Total 47721:										55.00	55.00
11/15	11/19/2015	95800	413	LASSEN TIRE	4 BAL/DISMOUNT/MOUNT #31 S	47735	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	70.00	70.00
Total 47735:										70.00	70.00
11/15	11/19/2015	95800	413	LASSEN TIRE	4 BAL/DISMOUNT/MOUNT #55-	56999	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	80.00	80.00
Total 56999:										80.00	80.00
11/15	11/19/2015	95801	425	LES SCHWAB TIRE CENT	#334 STREETS TRACTOR TIRE	60400131826	1	2007-431-20-44	REPAIR AND MAINTENANCE-V	1,177.36	1,177.36
Total 60400131826:										1,177.36	1,177.36
11/15	11/19/2015	95802	432	LEXIS NEXIS	ELECTRONIC A/P LIBRARY SVC	1510207413	1	1000-412-10-48	DUES AND MEMBERSHIPS	143.82	143.82
Total 1510207413:										143.82	143.82
11/15	11/19/2015	95803	437	LMUD	STREET LIGHTS	14039 110515	1	2007-431-60-46	ELECTRICITY	186.94	186.94
Total 14039 110515:										186.94	186.94
11/15	11/19/2015	95803	437	LMUD	STREET LIGHTS	14041 110515	1	2007-431-60-46	ELECTRICITY	3,399.68	3,399.68

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 14041 110515:										3,399.68	3,399.68
11/15	11/19/2015	95803	437	LMUD	S GAY ST-STREETS	24323 110515	1	2007-431-60-46	ELECTRICITY	19.89	19.89
Total 24323 110515:										19.89	19.89
11/15	11/19/2015	95803	437	LMUD	66 N LASSEN STREET	2466 110515	1	1000-417-10-46	ELECTRICITY	498.87	498.87
Total 2466 110515:										498.87	498.87
11/15	11/19/2015	95803	437	LMUD	N WEATHERLOW ST TENNIS S	24661 110515	1	1000-452-20-46	ELECTRICITY	14.00	14.00
Total 24661 110515:										14.00	14.00
11/15	11/19/2015	95803	437	LMUD	STREET LIGHTS	2467 110515	1	2007-431-60-46	ELECTRICITY	1,522.36	1,522.36
Total 2467 110515:										1,522.36	1,522.36
11/15	11/19/2015	95803	437	LMUD	65 N WEATHERLOW ST PARK	2865 110515	1	1000-452-20-46	ELECTRICITY	81.06	81.06
Total 2865 110515:										81.06	81.06
11/15	11/19/2015	95803	437	LMUD	65 N WEATHERLOW ST MUSEU	2866 110515	1	1000-451-80-46	ELECTRICITY	23.68	23.68
Total 2866 110515:										23.68	23.68
11/15	11/19/2015	95803	437	LMUD	65 N WEATHERLOW ST COMM	2867 110515	1	1000-452-20-46	ELECTRICITY	40.66	40.66
Total 2867 110515:										40.66	40.66
11/15	11/19/2015	95803	437	LMUD	N WEATHERLOW ST TENNIS C	2870 110515	1	1000-452-20-46	ELECTRICITY	20.59	20.59
Total 2870 110515:										20.59	20.59
11/15	11/19/2015	95803	437	LMUD	NORTH ST BASEBALL PARK M	2873 110515	1	1000-452-20-46	ELECTRICITY	35.89	35.89
Total 2873 110515:										35.89	35.89

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11/15	11/19/2015	95803	437	LMUD	SKYLINE DR WELL 4	29931 111215	1	7110-430-42-46	ELECTRICITY	22.14	22.14
Total 29931 111215:										22.14	22.14
11/15	11/19/2015	95803	437	LMUD	HARRIS DR & HWY 36-WATER	30658 110515	1	7110-430-42-46	ELECTRICITY	350.70	350.70
Total 30658 110515:										350.70	350.70
11/15	11/19/2015	95803	437	LMUD	UPTOWN DECOR. LIGHTS-STR	43511 110515	1	1000-417-10-46	ELECTRICITY	210.27	210.27
Total 43511 110515:										210.27	210.27
11/15	11/19/2015	95803	437	LMUD	115 N WEATHERLOW ST	43866 110515	1	1000-451-80-46	ELECTRICITY	62.12	62.12
Total 43866 110515:										62.12	62.12
11/15	11/19/2015	95803	437	LMUD	N PINE & COOK - SCADA	44153 110515	1	7110-430-42-46	ELECTRICITY	18.35	18.35
Total 44153 110515:										18.35	18.35
11/15	11/19/2015	95803	437	LMUD	GLENN & CHERRY TR - SCADA-	44298 111215	1	7110-430-42-46	ELECTRICITY	19.19	19.19
Total 44298 111215:										19.19	19.19
11/15	11/19/2015	95803	437	LMUD	PAIUTE LN SCADA	44316 111215	1	7110-430-42-46	ELECTRICITY	17.79	17.79
Total 44316 111215:										17.79	17.79
11/15	11/19/2015	95803	437	LMUD	BAGWELL SPRINGS - SCADA	45542 111215	1	7110-430-42-46	ELECTRICITY	44.58	44.58
Total 45542 111215:										44.58	44.58
11/15	11/19/2015	95803	437	LMUD	QUARRY ST STREET LIGHTS	49500 110515	1	2007-431-60-46	ELECTRICITY	56.93	56.93
Total 49500 110515:										56.93	56.93
11/15	11/19/2015	95803	437	LMUD	MAIN & FOSS SIGNAL LIGHT-ST	49501 110515	1	2007-431-60-46	ELECTRICITY	169.06	169.06

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Total 49501 110515:										169.06	169.06
11/15	11/19/2015	95803	437	LMUD	NORTH ST PARK LITES MEM FI	9283 110515	1	1000-452-20-46	ELECTRICITY	356.31	356.31
Total 9283 110515:										356.31	356.31
11/15	11/19/2015	95803	437	LMUD	MAIN & PINE CHRISTMAS TREE	94811 110515	1	1000-466-30-46	ELECTRICITY	14.00	14.00
Total 94811 110515:										14.00	14.00
11/15	11/19/2015	95804	1508	MAIN STREET LUBE	#57 WATER OIL CHANGE	6313	1	7110-430-42-44	REPAIR AND MAINTENANCE-V	58.98	58.98
Total 6313:										58.98	58.98
11/15	11/19/2015	95805	467	METER VALVE & CONTR	GAS METERS PARTS	9898	1	7401-430-62-46	SUPPLIES-GENERAL	34.93	34.93
Total 9898:										34.93	34.93
11/15	11/19/2015	95805	467	METER VALVE & CONTR	GAS METER, ERT	9924	1	7401-430-62-46	SUPPLIES-GENERAL	309.16	309.16
Total 9924:										309.16	309.16
11/15	11/19/2015	95806	480	MINERS & PISANI INC	NATURAL GAS METER PURCH	16572	1	7401-430-63-47	MACHINERY & EQUIPMENT	5,538.84	5,538.84
Total 16572:										5,538.84	5,538.84
11/15	11/19/2015	95807	487		TR EX REDDING 12/7/15	110415	1	1000-422-10-45	TRAVEL	144.00	144.00
Total 110415:										144.00	144.00
11/15	11/19/2015	95808	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE 10	676482	1	7401-430-62-43	TECHNICAL SVCS	53.42	53.42
11/15	11/19/2015	95808	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE 10	676482	2	7110-430-42-43	TECHNICAL SVCS	53.43	53.43
Total 676482:										106.85	106.85
11/15	11/19/2015	95809	546	PAYLESS BUILDING SUP	BOARDS-GAS	2473337	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	185.11	185.11

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Total 2473337:										185.11	185.11
11/15	11/19/2015	95809	546	PAYLESS BUILDING SUP	CONCRETE-STREETS	2473879	1	2007-431-20-46	SUPPLIES-GENERAL	4.03	4.03
Total 2473879:										4.03	4.03
11/15	11/19/2015	95810	572	QUILL CORPORATION	CORRECTION TAPE, PINS, PLA	9373152	1	7620-430-10-46	SUPPLIES-GENERAL	90.25	90.25
Total 9373152:										90.25	90.25
11/15	11/19/2015	95811	582	RAY MORGAN CO INC	DOWN & UPSTAIRS COPIER-12/	1061473	1	1000-417-10-44	RENT & LEASES EQUIP & VEHI	262.90	262.90
11/15	11/19/2015	95811	582	RAY MORGAN CO INC	P/D COPIER 12/15	1061473	2	1000-421-10-44	RENT & LEASES EQUIP & VEHI	132.43	132.43
Total 1061473:										395.33	395.33
11/15	11/19/2015	95812	1523	REMEDY ENGINEERING I	SC2 PAVEMENT REHAB PROJE	1165	1	2007-431-32-43	TECHNICAL SERVICES	8,737.40	8,737.40
Total 1165:										8,737.40	8,737.40
11/15	11/19/2015	95812	1523	REMEDY ENGINEERING I	SC3 PAVEMENT REHAB PROJE	1166	1	2007-431-33-43	TECHNICAL SERVICES	8,713.45	8,713.45
Total 1166:										8,713.45	8,713.45
11/15	11/19/2015	95813	1296	RENTAL GUYS	ROLLERS	570179-570829	1	2007-431-20-44	RENT & LEASES EQUIP & VEHI	312.62	312.62
11/15	11/19/2015	95813	1296	RENTAL GUYS	ROLLERS	570179-570829	2	7110-430-42-44	RENT & LEASES EQUIP & VEHI	312.62	312.62
11/15	11/19/2015	95813	1296	RENTAL GUYS	ROLLERS	570179-570829	3	7401-430-62-44	RENT & LEASES EQUIP & VEHI	312.62	312.62
Total 570179-570829:										937.86	937.86
11/15	11/19/2015	95814	8317		REFUND GAS DEPOSIT	10300200000	1	7401-2228-000	DEPOSITS-CUSTOMER	115.57	115.57
Total 10300200000:										115.57	115.57
11/15	11/19/2015	95815	1076	SIERRA COFFEE AND BE	CITY HALL SERVICE 11/17/2015	44723	1	1000-417-10-46	SUPPLIES-GENERAL	27.40	27.40
Total 44723:										27.40	27.40
11/15	11/19/2015	95816	1436	STANISLAUS FARM SUP	GLOVES-STREETS	1285023	1	2007-431-20-46	SUPPLIES-GENERAL	15.04	15.04

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Total 1285023:										15.04	15.04
11/15	11/19/2015	95817	1449	STI INVESTIGATIONS	INTERVIEWS, COURT CHECK, I	M1696	1	1000-416-10-43	TECHNICAL SVCS	336.00	336.00
Total M1696:										336.00	336.00
11/15	11/19/2015	95818	677	SUSANVILLE SANITARY	720 SOUTH ST	3203 110115	1	7620-430-10-44	SEWER	42.80	42.80
Total 3203 110115:										42.80	42.80
11/15	11/19/2015	95819	7907	SWRCB	CERT. RENEWAL	111315	1	7401-430-62-48	DUES AND MEMBERSHIPS	80.00	80.00
Total 111315:										80.00	80.00
11/15	11/19/2015	95819	7907	SWRCB	BROWN CERT. RENEWAL	11132015	1	7110-430-42-48	DUES AND MEMBERSHIPS	55.00	55.00
Total 11132015:										55.00	55.00
11/15	11/19/2015	95820	689	SWRCB FEES	ANNUAL PERMIT FEE ID#6A180	0112344	1	7301-430-52-48	TAXES, FEES, PERMITS & CHA	11,195.00	11,195.00
Total 0112344:										11,195.00	11,195.00
11/15	11/19/2015	95820	689	SWRCB FEES	#6A188802011 07/1/15-6/30/16	0112350	1	7301-430-52-48	TAXES, FEES, PERMITS & CHA	2,088.00	2,088.00
Total 0112350:										2,088.00	2,088.00
11/15	11/19/2015	95821	712	TNS TRUCKING CO	TRANSFER BASE, SAND-GAS	2008	1	7401-430-62-46	SUPPLIES-GENERAL	309.24	309.24
11/15	11/19/2015	95821	712	TNS TRUCKING CO	TRANSFER BASE, SAND-WATE	2008	2	7110-430-42-46	SUPPLIES-GENERAL	309.24	309.24
11/15	11/19/2015	95821	712	TNS TRUCKING CO	TRANSFER BASE, SAND-STRE	2008	3	2007-431-20-46	SUPPLIES-GENERAL	309.25	309.25
Total 2008:										927.73	927.73
11/15	11/19/2015	95822	966	TURF STAR, INC.	FERTILIZER	691995600	1	7530-451-52-46	SUPPLIES-GENERAL	158.60	158.60
Total 691995600:										158.60	158.60
11/15	11/19/2015	95823	530	U.S. BANK EQUIPMENT F	COPIER - FIRE DEPARTMENT	291176238	1	1000-422-10-44	RENT & LEASES EQUIP & VEHI	162.57	162.57

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 291176238:										162.57	162.57
11/15	11/19/2015	95824	749	VERIZON WIRELESS	CELLULAR PHONES - AIR POLL	9754803010	1	7620-430-11-45	COMMUNICATIONS	53.88	53.88
11/15	11/19/2015	95824	749	VERIZON WIRELESS	CELLULAR PHONES - BUILDIN	9754803010	2	1000-424-20-45	COMMUNICATIONS	2.52	2.52
11/15	11/19/2015	95824	749	VERIZON WIRELESS	CELLULAR PHONES - PARKS	9754803010	3	1000-452-20-45	COMMUNICATIONS	.35	.35
11/15	11/19/2015	95824	749	VERIZON WIRELESS	CELLULAR PHONES - PUBLIC	9754803010	4	7620-430-10-45	COMMUNICATIONS	366.78	366.78
Total 9754803010:										423.53	423.53
11/15	11/19/2015	95824	749	VERIZON WIRELESS	CELLULAR PHONES - FIRE DEP	9754803415	1	1000-422-10-45	COMMUNICATIONS	76.02	76.02
Total 9754803415:										76.02	76.02
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	GAS PARTS	66409358	1	7401-430-62-46	SUPPLIES-GENERAL	36.09	36.09
Total 66409358:										36.09	36.09
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	VALVES-GAS	66420782	1	7401-430-62-46	SUPPLIES-GENERAL	859.22	859.22
Total 66420782:										859.22	859.22
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	HEX BUSH, COUPLING, PLUGS	66421953	1	7401-430-62-46	SUPPLIES-GENERAL	94.04	94.04
Total 66421953:										94.04	94.04
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	WATER PARTS	66430510	1	7110-430-42-46	SUPPLIES-GENERAL	150.50	150.50
Total 66430510:										150.50	150.50
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	WRENCH-WATER	66433200	1	7110-430-42-46	SUPPLIES-GENERAL	27.68	27.68
Total 66433200:										27.68	27.68
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	SHOE COVERS-GAS	66433569	1	7401-430-62-46	SUPPLIES-GENERAL	47.43	47.43
Total 66433569:										47.43	47.43
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	SHOE COVERS-GAS	66433572	1	7401-430-62-46	SUPPLIES-GENERAL	23.71	23.71

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 66433572:										23.71	23.71
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	ELLS, CAPS, PLUGS,-GAS	66434034	1	7401-430-62-46	SUPPLIES-GENERAL	308.29	308.29
Total 66434034:										308.29	308.29
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	GAS-ANTI SEIZE	66434792	1	7401-430-62-46	SUPPLIES-GENERAL	.05	.05
Total 66434792:										.05	.05
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	GAS PARTS	66437784	1	7401-430-62-46	SUPPLIES-GENERAL	128.03	128.03
Total 66437784:										128.03	128.03
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	GAS PARTS	66437785	1	7401-430-62-46	SUPPLIES-GENERAL	298.74	298.74
Total 66437785:										298.74	298.74
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	MODULE-GAS	66439153	1	7401-430-62-46	SUPPLIES-GENERAL	169.62	169.62
Total 66439153:										169.62	169.62
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	PIPE-GAS	66439461	1	7401-430-62-46	SUPPLIES-GENERAL	39.73	39.73
Total 66439461:										39.73	39.73
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	PIPE-GAS	66441761	1	7401-430-62-46	SUPPLIES-GENERAL	136.80	136.80
Total 66441761:										136.80	136.80
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	CUTTING OIL-GAS	66444747	1	7401-430-62-46	SUPPLIES-GENERAL	45.45	45.45
Total 66444747:										45.45	45.45
11/15	11/19/2015	95825	770	WESTERN NEVADA SUP	PIPE CLAMP-GAS	66445404	1	7401-430-62-46	SUPPLIES-GENERAL	12.15	12.15
Total 66445404:										12.15	12.15

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
11/15	11/19/2015	95826	1198	WESTWOOD SANITATIO	PORTABLE TOILET - GOLF COU	A46347	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	98.88	98.88
Total A46347:										98.88	98.88
11/15	11/19/2015	95826	1198	WESTWOOD SANITATIO	PORTABLE TOILET - SKYLINE 1	A46355	1	1000-452-20-44	RENT & LEASES EQUIP & VEHI	98.88	98.88
Total A46355:										98.88	98.88
11/15	11/19/2015	95826	1198	WESTWOOD SANITATIO	PORTABLE TOILET - GOLF COU	A46368	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	98.88	98.88
Total A46368:										98.88	98.88
Grand Totals:										108,745.28	108,745.28

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

AGENDA ITEM NO. 9A

Reviewed by: ___City Administrator
___City Attorney

___ Motion only
___ Public Hearing
_X_ Resolution
___ Ordinance
___ Information

Submitted by: Deborah Savage, Finance Manager

Action Date: December 2, 2015

CITY COUNCIL AGENDA ITEM

SUBJECT: **Resolution No. 15-5235** accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2015

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: The firm of Badawi & Associates, CPAs has completed the audit of the City's Financial Statements for the fiscal year ended June 30, 2015. 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.

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. Ahmed Badawi, President of Badawi & Associates will present the audit report to the City Council.

FISCAL IMPACT: As a recipient of federal and state funds, the City is required to have an annual audit performed by an independent certified public accountant.

ACTION REQUESTED: Motion to approve **Resolution No. 15-5235**, accepting the City of Susanville's Audited Financial Statements for the fiscal year ended June 30, 2015

ATTACHMENTS: Comprehensive Annual Financial Report for fiscal year ended June 30, 2015
Resolution No. 15-5235

RESOLUTION NO. 15-5235
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE ACCEPTING THE AUDIT REPORT FOR THE CITY OF SUSANVILLE FOR THE FISCAL YEAR ENDED JUNE 30, 2015

WHEREAS, Badawi & Associates, Certified Public Accountants, having been engaged by the City of Susanville to perform the annual audit for the Fiscal Year ended June 30, 2015; and

WHEREAS, Badawi & Associates, CPAs, have performed the audit and submitted a Comprehensive Annual Financial Report (CAFR) for the City of Susanville for the Fiscal Year Ended June 30, 2015, incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Susanville that the annual financial report for the fiscal year ended June 30, 2015 is hereby accepted for the City of Susanville.

Dated: December 2, 2015

APPROVED: _____
Brian R. Wilson, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Resolution No. 15-5235 was adopted at a regular meeting of the City Council of the City of Susanville held on the 2nd day of December, 2015 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Gwenna MacDonald, City Clerk

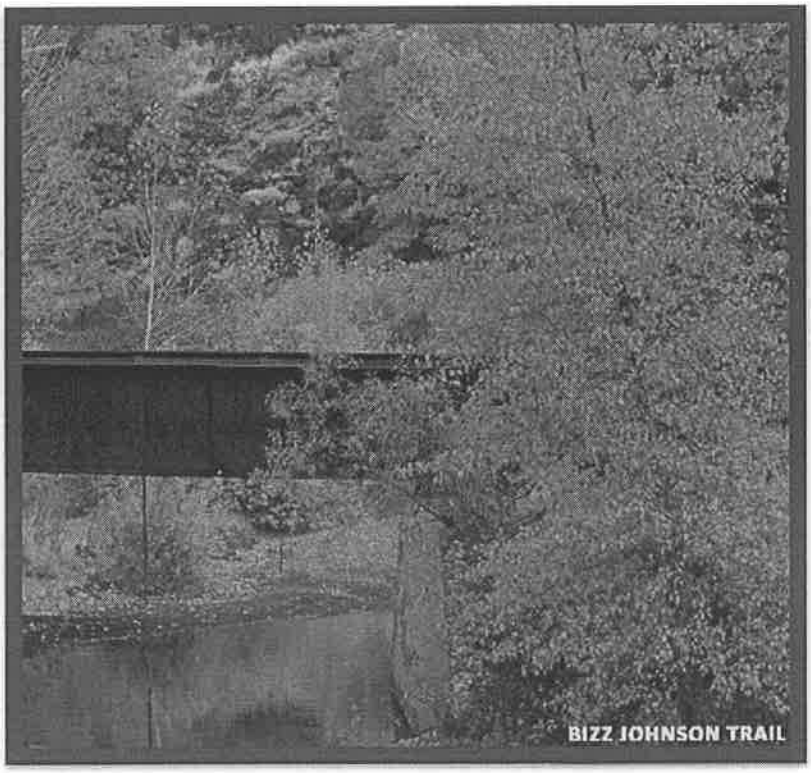
APPROVED AS TO FORM:

_____
Jessica Ryan, City Attorney

2015

Comprehensive Annual Financial Report

Fiscal Year Ended June 30



CITY OF SUSANVILLE

CALIFORNIA

City of Susanville
Comprehensive Annual Financial Report
For the year ended June 30, 2015

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

November 23, 2015

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, 2015 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 Badawi & Associates, 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, 2015 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.

Governmental Profile

The City of Susanville is a General-Law City incorporated under California law in 1900. 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.

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.

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 required to be legally 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

With the passage of Proposition 1A, the City has reduced its vulnerability to state raids of city funding sources, but has not eliminated it completely. State legislation has often been directed at local governments to re-direct revenues to cover the State's fiscal needs.

The remoteness of our City (85 miles from Reno, Nevada and 112 miles from Redding, California) insulates us from some of the large challenges that other cities have faced during this economic downturn, but it also limits the growth that aids in economic recovery. California's tax rates make it difficult to attract new industrial and commercial businesses to the State and our remoteness adds to this challenge. Increasing housing prices over the last year has made a positive impact on stabilizing the assessed values of properties within the City. Assessed values declined a total of 11% from 2010-2014 during the economic recession within the State. In 2014-2015 assessed property values marked its first increase by 2.8%. Property tax revenue decreased in 2014-2015 as compared to 2013-14 when the City received a return of property tax administration fees that had been charged as part of the City's Triple Flip and VLF Swap in the previous year. As a percentage of total revenue, property taxes accounted for approximately 16% of the general fund revenues in 2015 as compared to 28% in 2014, net of transfers. Sales tax comprised 23% of general revenues in 2015 as compared to 22% in 2014, net of transfers.

Economically the City continues to see retail growth. Auto Zone, Panda Express and the construction of a new Rite-Aid Pharmacy joins the additions of Ross, Dollar General, Big-5 Sporting Goods and Tractor Supply. With the addition of these new retail stores, the City's retail sales tax revenue increased by 7.5% from 2013-14. The population for the City has remained consistent at just under 9,200 since 2000 with a modest .2% decline in total population (9,143 to 9,129, excluding inmate populations) from 2014 to 2015. Government employment accounts for approximately 64% of the total labor force within the City limits.

Long Range Planning

The City continues to focus on and promote quality development and redevelopment projects including industrial, commercial and residential projects. Staff continually looks for opportunities to revitalize and improve our community. Some of the projects that we are currently working on are:

- Search for funding to improve/develop community recreational opportunities, especially along the Susan River Corridor.
- Programming of funding to implement the Gateway project to improve and add safety features along Highway 36/Main Street
- Began the first phase of replacing water lines throughout the City using the reserves created by the increase in water rates in 2008 and $2 million in state water funds to improve water infrastructure.
- The City and County have formed the Honey Lake Valley Recreation Authority and have committed to building a community swimming pool with construction to begin spring 2016.
- Increase our economic vitality efforts by promoting recreational activities to attract people to our community.

Awards and Acknowledgments

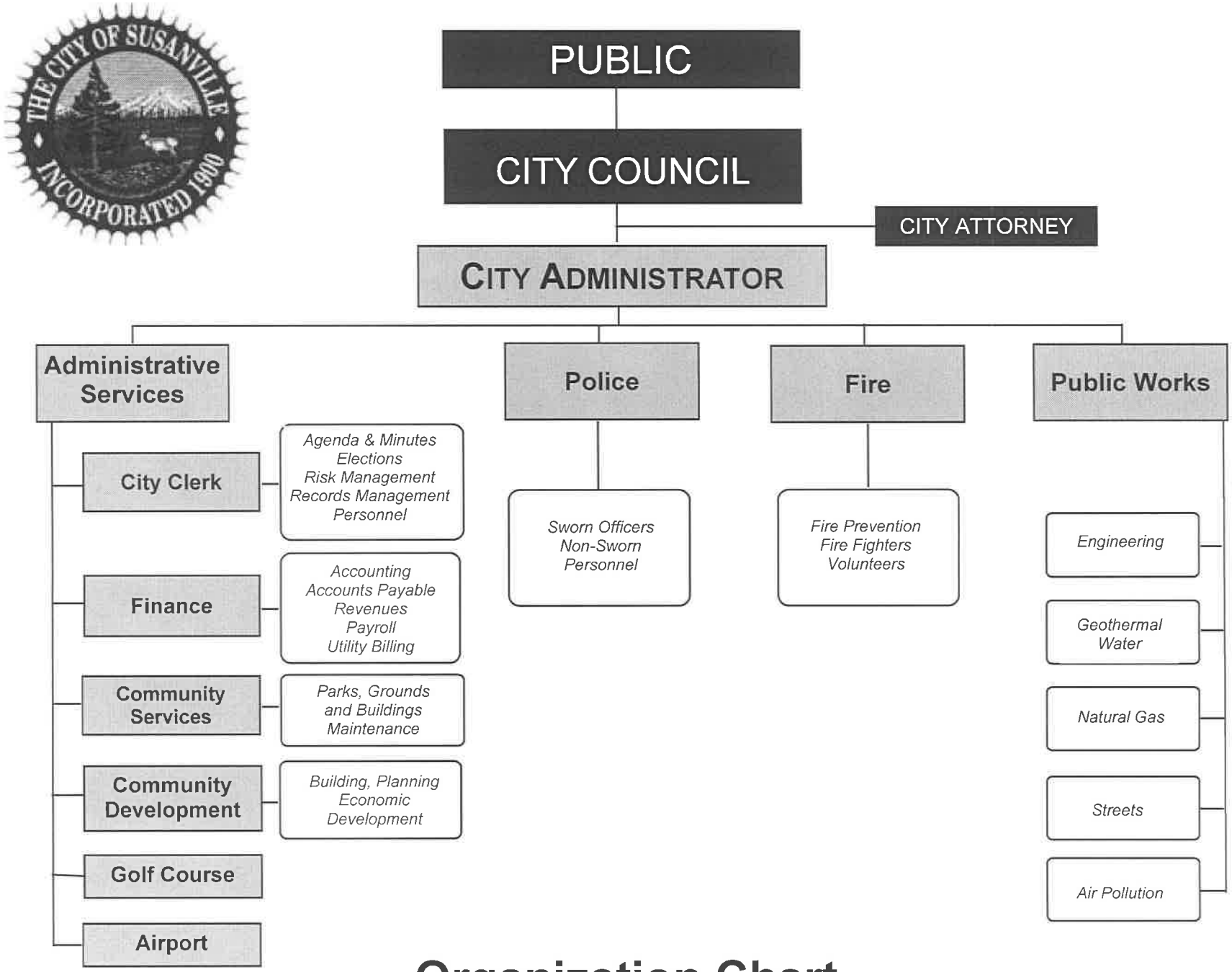
The Certificate for Outstanding Financial Reporting has been awarded to the City of Susanville for its Comprehensive Annual Financial Report (CAFR) every year since fiscal year 2005/2006 and we believe that the current CAFR meets these requirements and have submitted it to CSMFO for this year's award.

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,

Jared G Hancock
Jared G Hancock
City Administrator

Deborah Savage
Deborah Savage
Finance Manager



Organization Chart

City Council

Fiscal Year 2014-15

Mayor

Brian Wilson

Mayor Pro-Tempore

Nicholas McBride

Council Members

Lino Callegari

Kathie Garnier

Rodney E. DeBoer

City of Susanville

Executive Staff

City Administrator	Jared G Hancock
City Clerk	Gwenna MacDonald
Police Chief	Tom Downing
Fire Chief	James Moore
Public Works Director	Dan Newton

California Society of Municipal Finance Officers

Certificate of Award

Outstanding Financial Reporting
Fiscal Year Ending June 30, 2014

Presented to the

City of Susanville

For meeting the criteria established to achieve the Outstanding Financial Reporting Award.

February 8, 2015

Pamela Arends-King
CSMFO President

Michael Gomez, Chair
Professional Standards and Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Susanville
Susanville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Susanville, California (City) as of and for the year ended June 30, 2015, 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.

Address: 180 Grand Avenue, Suite 1500 Oakland, CA 94612 • Phone: 510.768.8251 • Fax: 510.768.8249

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 as of June 30, 2015, 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, budgetary comparison information, and pension information on pages 5–22, 94–96, and 97-99 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules on pages 115 to 133, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison schedules on pages 115 to 133 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budgetary comparison schedules on pages 115 to 133 are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2015, 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 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.

Badawi & Associates

Badawi and Associates
Certified Public Accountants
Oakland, California
November 23, 2015

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City of Susanville

Management's Discussion & Analysis

Year Ended June 30, 2015

This is the management's discussion and analysis of the financial performance of the City of Susanville for the fiscal year ended June 30, 2015. 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 and for each major individual special revenue fund for which an annual budget is legally adopted. The budgetary comparison includes the original appropriated budget, the final amended budget and actual amounts.

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.

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, Air Pollution District, and Local Agency Formation Commission.

ANALYSIS OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net position acts as an indicator of a government's financial position. The overall net position of the City shows a large decrease as compared to the previous year due to prior period adjustments to comply with GASB 68. The Governmental Activities net position was restated by $(7,044,174) for reporting of net pension liability and to record contributions made for pension during fiscal year ended June 30, 2014 as deferred outflow of resources, record gas tax revenues reported in July 2014 as revenues for fiscal year ended June 30, 2015 and to eliminate unavailable revenues related to loan receivables. The Business Activities net position was restated by ($928,238) also for pension liability and deferred outflow of resources as stated above. Overall, the net position of the City continues to improve from the prior fiscal year. Assets exceeded liabilities (restated) by $4.1 million as of June 30, 2014 ($-2.5 million for governmental activities and $6.6 million for business-type activities), and by $4.8 million as of June 30, 2015 ($-2.5 million for governmental activities and $7.4 million 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, 2014 and 2015.

Table A-1
Government-wide Net Position as of June 30, 2014 and 2015
Governmental Activities

	2014	*2015*
Cash & investments	$ 5,767,105	$ 5,449,263
Capital assets	3,748,514	4,117,542
Other assets	2,677,493	2,478,715
Total assets	12,193,112	12,045,520
Deferred Outflows of Resources	67,324	596,091
Current liabilities	996,584	1,088,345
Non-current liabilities	6,721,635	12,107,869
Total liabilities	7,718,219	13,196,214
Deferred Inflows of Resources		1,906,599
Net investment in capital assets	1,857,866	2,419,492
Restricted	4,440,352	3,939,682
Unrestricted	(1,756,001)	(8,820,376)
Prior Period Adjustment	(7,044,174)	
Total net position (restated)	$ (2,501,957)	$(2,461,202)

Table A-2
Government-wide Net Position as of June 30, 2014 and 2015
Business-type Activities

	2014	*2015*
Cash & investments	$ 10,239,091	$ 10,985,942
Capital assets	29,886,569	29,929,506
Other assets	1,159,878	1,163,416
Total assets	42,106,367	42,078,864
Deferred Outflows of Resources	820,829	837,419
Current liabilities	1,086,816	1,470,588
Non-current liabilities	33,487,731	33,743,658
Total liabilities	34,574,547	35,214,246
Deferred Outflows of Resources		275,292
Net investment in capital assets	(3,222,304)	(2,742,485)
Restricted	2,445,921	2,446,530
Unrestricted	8,308,203	7,722,700
Prior Period Adjustment	(928,238)	
Total net position (restated)	$ 6,603,582	$ 7,426,745

The Statement of Activities presents program revenues and expenses and general revenues in detail. These elements are summarized for the year ended June 30, 2014 and 2015 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, 2014 and 2015
Governmental Activities

	2014	*2015*
Expenses (by function):		
General government	$ 943,178	$ 975,485
Public safety	3,373,503	3,701,118
Streets	1,006,322	956,939
Protective inspections	237,433	207,152
Community services	328,807	259,123
Community development	141,523	153,554
Debt service	289,184	311,569
Total expenses	6,319,950	6,564,940
Program revenues (by major source):		
Charges for services	506,677	455,006
Operating grants and contributions	1,096,669	925,909
Capital grants and contributions	896,293	738,606
Total program revenues	2,499,639	2,119,521
General revenues and transfers:		
Property taxes	1,455,797	858,107
Sales & use taxes	1,118,328	1,209,899
Transient lodging taxes	400,724	442,376
Franchise taxes	49,776	24,242
Business license taxes	221,939	237,758
Other taxes	39,786	37,731
Property tax in lieu of sales tax	384,924	358,806
Property tax in lieu of VLF	1,335,361	1,353,298
Investment earnings	34,761	11,607
Sale of Capital Assets	0	7,514
Transfers	(410,379)	(55,164)
Total general revenues and transfers	4,631,017	4,486,174
Change in net position	810,706	40,755
Net position, beginning of year	4,542,217	(2,501,957)
(Prior Period Adjustment)	(7,044,174)	
Net position, end of year (restated)	$ (2,501,957)	$ (2,461,202)

Table B-2
Changes in Government-wide Net Position
For the Fiscal Years Ended June 30, 2014 and 2015
Business-type Activities

	2014	*2015*
Expenses (by function):		
Airport	$ 219,979	$ 217,642
Water	1,989,849	2,091,691
Geothermal	57,744	57,029
Natural gas	4,170,689	3,766,602
Golf course	350,476	386,181
Total expenses	6,788,737	6,519,145
Program revenues (by major source):		
Charges for services	7,370,671	6,675,881
Operating grants and contributions	0	0
Capital grants and contributions	61,354	586,883
Total program revenues	7,432,025	7,262,764
General revenues and transfers:		
Use of money and property	18,698	24,380
Miscellaneous	0	0
Transfers	410,379	55,164
Total general revenues and transfers	429,077	79,544
Change in net position	1,072,365	823,163
Net position, beginning of year, as restated	7,531,820	6,603,582
(Prior Period Adjustment)	(928,238)	
Net position, end of year	$ 6,603,582	$ 7,426,745

At June 30, 2015, the total cash and investments for all funds increased by $317,138 (from $16,658,076 to $16,975,214). The primary reasons for this increase are:

- The Natural Gas Fund cash increased by $330,702 (from $5,386,218 to $5,716,920). This increase is due mostly from lower costs for purchasing Natural Gas, the additional customer base and the refinancing of the Natural Gas Bonds in August 2010.

- General Fund cash increased by $71,230 (from $2,603,004 to $2,674,234) during fiscal year 2014-15. This increase is primarily due to the return of a Due

from other funds (STIP) that had to borrow $43,024 from the General Fund while awaiting reimbursement from the State, $12,213 transfer in from Fire Mitigation and $9,981 transfer in from Sierra Park project.

- The Water Fund cash increased by $325,467(from $4,526,768 to $4,852,235). This is primarily due to the 2008 rate increase adopted by the City Council. The net difference in the old versus new rate is set aside monthly into a Capital Improvement Fund for replacing aging infrastructure. The State mandated 36% reduction in water consumption for the City did not become effective until June 1, 2015.

- The Gas Tax Fund cash decreased by ($110,158) (from $523,391 to $413,233). This decrease is primarily due to expenses being incurred before reimbursement from the State of California for engineering and design on the various STIP SC projects.

- The 2013 CalPERS Refunding Loan Debt Service Fund cash decreased by ($372,837) (from $732,046 to $359,209). This decrease is due to debt service payments.

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 2014-15:

General Fund

The General Fund ended fiscal year 2014-15 with an increase in fund balance of $97,646 (from $2,408,638 to $2,506,284) compared to the prior year. The prior year fund balance was restated by $69,105 for GASB clarification on deferred revenue as an offset to loans receivable. This increase in fund balance can be attributed to salary savings from unfilled positions and an increase in out of area fires revenues.

For the year, General Fund total revenues exceeded total expenditures (excluding transfers) by $291,998, as compared to $1,066,097 for fiscal year 2013-14.

Total General Fund revenues decreased from the prior year by $488,700 (from $5,588,003 to $5,099,303). This is primarily due to the City receiving $ 540,000 in additional property tax revenue for the City's portion of a tax sharing agreement and the return of property tax admin fees that had been charged for the triple flip and vehicle license fee swap.

Compared to prior year, the General Fund expenditures increased by $285,399 (from $4,521,906 to $4,807,305). This is primarily due to an increase in salaries and operational costs (public safety increase of $202,833, general government increase of

$106,064, protective inspections decrease of ($23,803), community services decrease of ($9,301), an increase in community development of $1,553 and an increase to capital outlay of $8,053.

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 2014-15 with a decrease in fund balance of ($14,521) (from $584,704 to $515,090) compared to the prior year. The fund balance was restated for a prior period adjustment ($55,570) to recognize the July payment for Highway Users in the current fiscal year as recommended by the State Controller's Office and $477 for an interest allocation adjustment during the State Controller's Office gas tax audit. This decrease is primarily due to expenses being incurred on the new STIP SC projects for engineering and design before billing for reimbursement from the State of California.

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 2014-15:

Water Enterprise Fund

At June 30, 2015, the Water Fund beginning balance was restated by ($436,818) to $2,501,681 to record the Water Fund's net pension liability and to record contributions made during fiscal year ending 2014 as deferred outflows of resources as required by GASB 68. The ending net position shows an increase of $130,054 (from $2,501,681 to $2,631,735).

Overall the assets of the water fund decreased by $71,683. This is primarily due to an increase in cash of $325,467, a decrease in inventory of $21,663, decreases in prepaids and interest receivable of $315, a decrease in accounts receivable of $119,599 and a decrease in capital assets of $250,941. With the completion of the residential and small commercial meter conversion project, the City is now utilizing its remote read hand held devices that allow routes to be read in one day versus the 5 to 6 days of walking the routes. The City is in the process of upgrading its software for the hand held devices to use GPS coordinates for each address instead of the physical address. When this conversion is complete, it will allow a meter reader to drive around the City and collect reads for all routes in a matter of hours.

Total Water Fund revenues decreased by $95,005 (from, $2,280,209 to $2,185,204) from the previous year. This is primarily due to residence voluntarily cutting back on usage due to the drought.

Expenses increased $66,256 (from $2,030,439 to $2,096,695. This is primarily due to an increase in salaries and benefits of $90,833 and a decrease of $20,726 in overhead charges.

There were approximately 3,807 water customer accounts at June 30, 2015. This increased by 2 new meter sets.

As with most cities and counties within the State of California, we have been experiencing drought conditions. The City has been lucky to escape the drought issues that have plagued most of Central and Southern California. The City's water supply is fed by two natural springs and 3 wells, which are only on-line during the peak watering times from July through September. Although the City receives most of its water supply from the natural springs (Cady and Bagwell), that have not decreased in production due to the drought, we were nevertheless mandated by the Executive Order B-29-15 issued from the Governor's office to reduce our water usage by 25%. On May 5, 2015 the State Water Resources Control Board adopted emergency regulations to implement the Governor's Executive Order and these emergency regulations require the City of Susanville to reduce its total potable water production by 36%. The City Council in June adopted an emergency ordinance allowing watering only 3 days per week based on even or odd address numbers. Due to this emergency ordinance being adopted in June of 2015, the complete effects of the reduced water usage will not be seen until 2016. The City is currently working on a drought rate structure to recoup lost revenue from decreased usage to maintain our 1:25 debt service ratio.

Natural Gas Enterprise Fund

At June 30, 2015, the Natural Gas system beginning net position was restated by ($491,420) to ($731,313) to record the Natural Gas Fund's net pension liability and to record contributions made during the year as deferred outflows of resources as required by GASB 68. The Natural Gas Fund reduced its net position deficit by $189,775 during fiscal year 2014-15 (from negative $731,313 to negative $541,538).

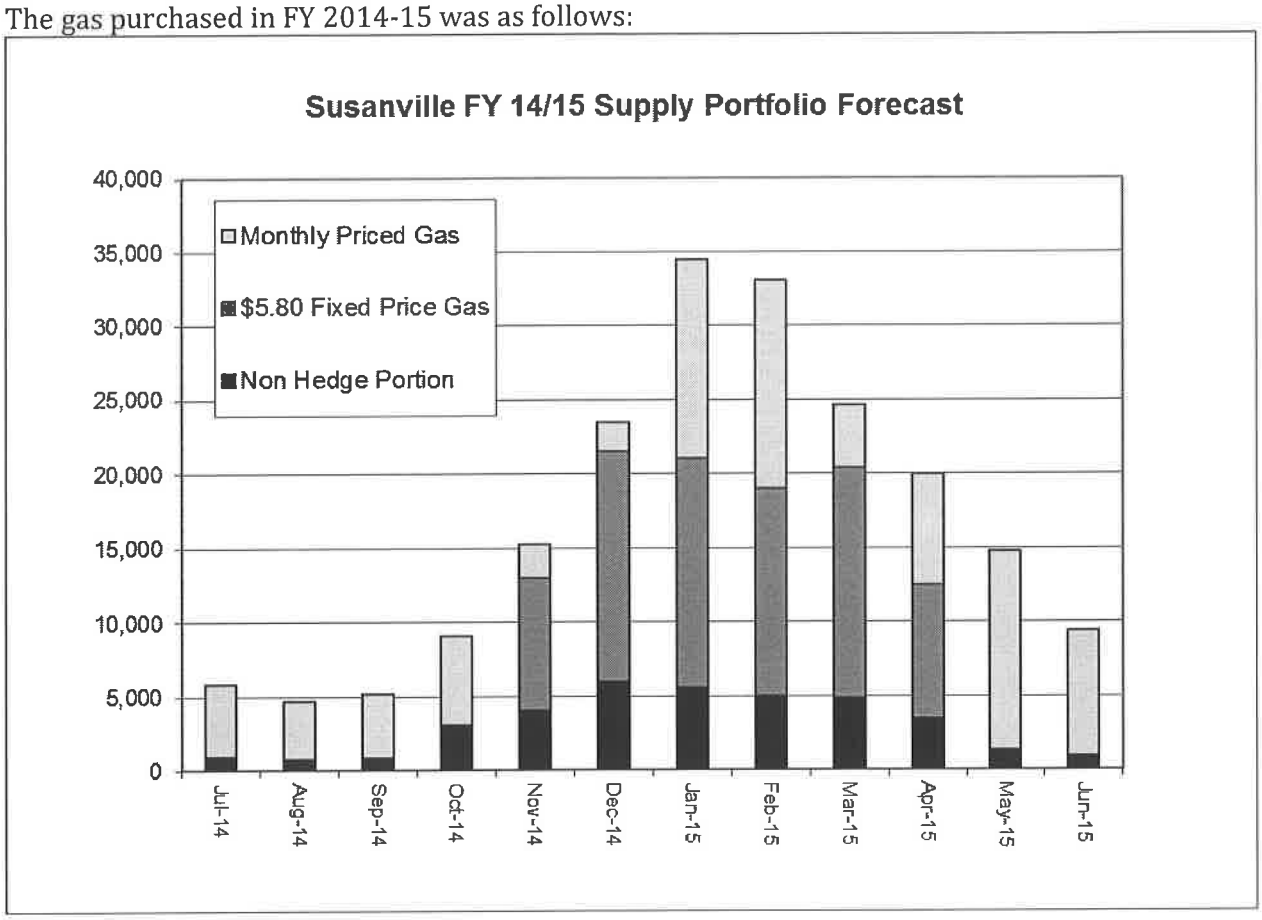
The warmer than normal winter of 2014 saw a decrease of $638,180 in gas revenues. This reduction in gas revenues was offset by a decrease of $398,344 in operating expenses, mostly the cost of purchasing and transporting the natural gas.

Total Assets increased by $22,553, primarily due to a decrease in inventory of $110,104 (completion of radio read project to convert existing meters to remote read meters), a reduction in depreciable assets of $201,301 and an increase in cash of $330,702. This increase in cash is $43,035 less than last year.

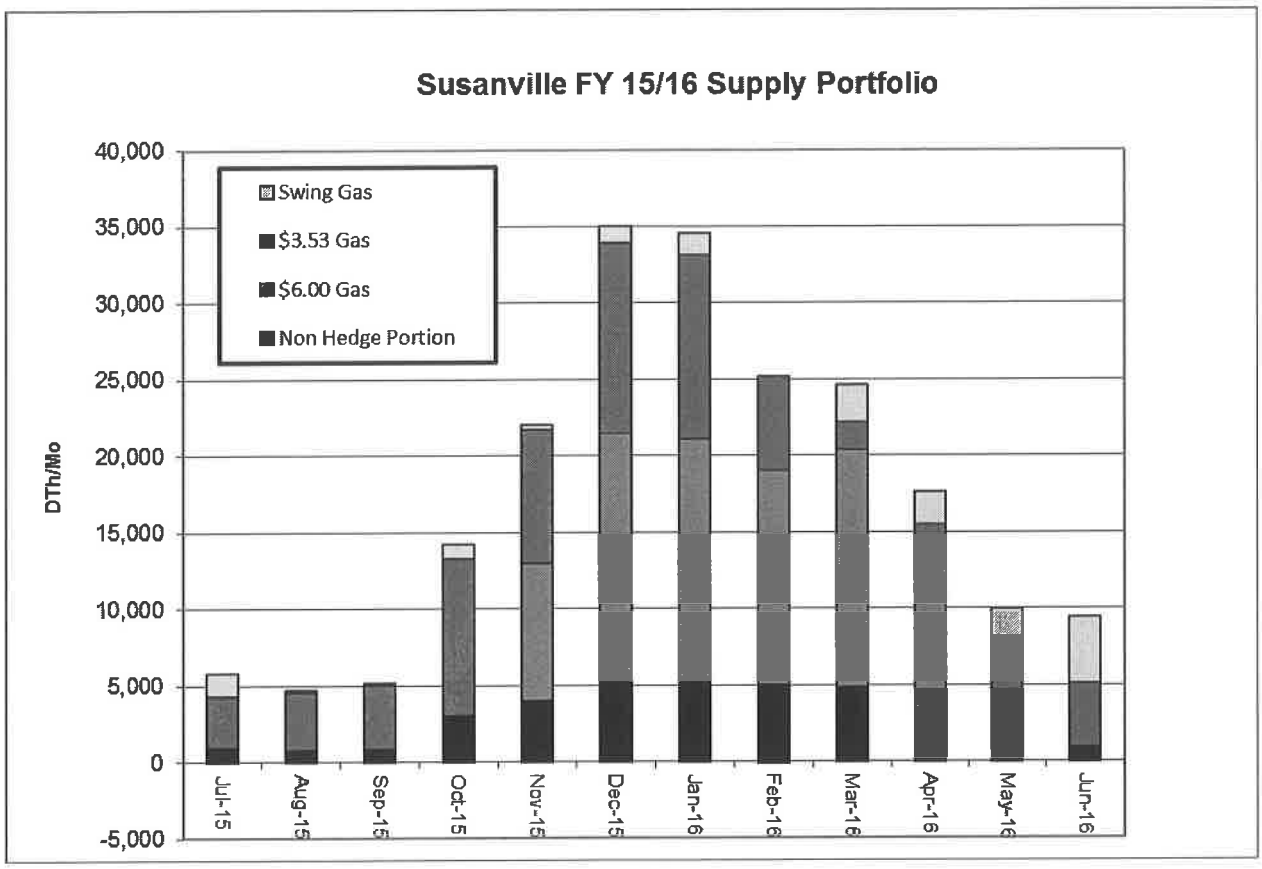
Total liabilities increased by $214,397, primarily due to a decrease in revenue bonds payable of $213,183, booking net pension liability of $407,743 and an increase in customer deposits payable of $22,576.

During fiscal year 2014-15, 78 new customers were added to the system, bringing the total to 3,153 for an approximate 2.5% increase. These new customers will require an estimated 33,300 additional gas therms.

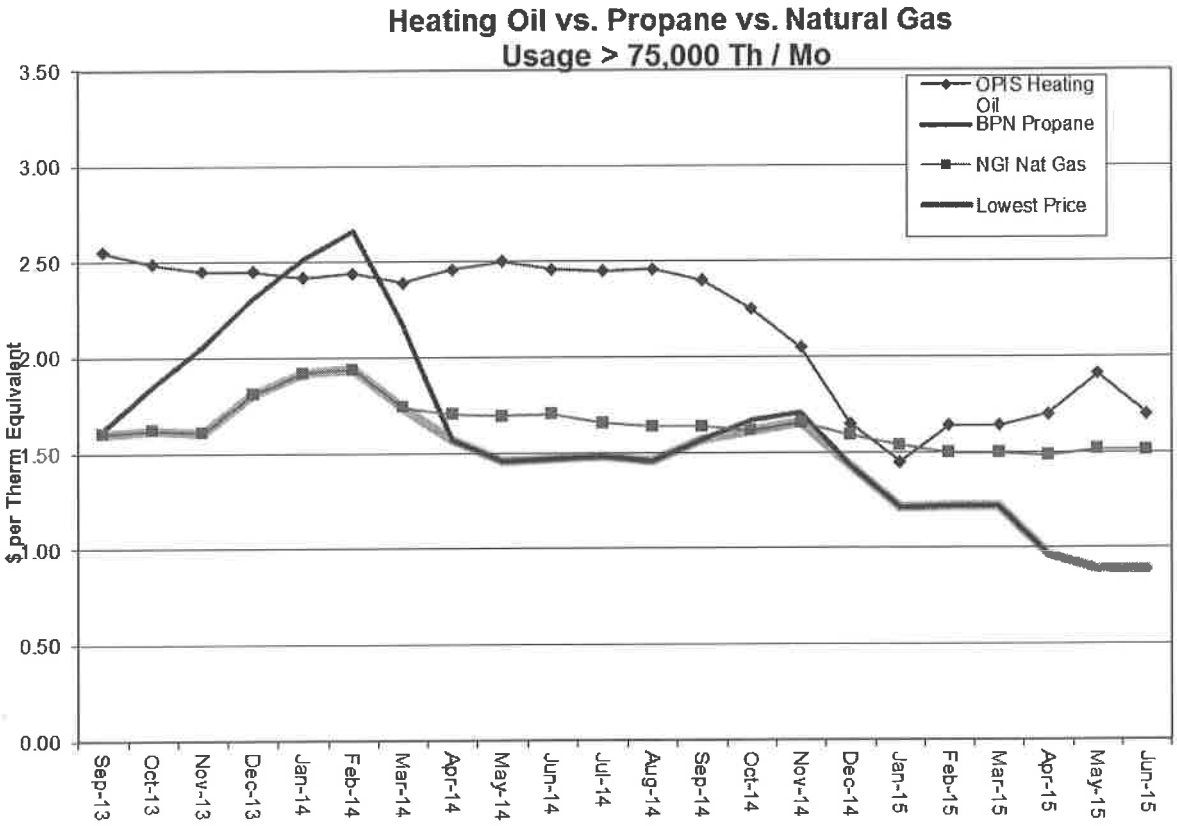
The gas purchased in FY 2014-15 was as follows:



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, the City has already secured its fiscal year 2015-16 supply portfolio as follows:



Historically, the cost of natural gas has been lower than its competition (propane, electricity, kerosene and heating oil) in the winter months. This year, the cost of natural gas was lower than heating oil but higher than the cost of propane during these key heating months. The Natural Gas division responds to customer service calls 24 hours a day at no cost to the customer. Customers are only charged for parts that might be necessary to fix an appliance or heating source. This quality customer service continues to draw new customers to our system when the price of propane falls lower than natural gas.



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 acts as an advisor to the City Administrator in the periodic task of purchasing gas in the open market.

The fiscal year 2014-15 annual budget was prepared and approved on time and became effective July 1, 2014. As with most cities in the State of California, we are still dealing with reduced revenues from prior years. The budget was adopted with a deficit spending of $75,000 to allow for funding the City match for an airport improvement project. As with most cities, we endured the economic downturn by reorganization of city departments and maintained lean operational budgets, allowing the City to establish a reserve fund with the goal of having 20% of annual operating revenues set aside. Our reserve fund at June 30, 2015 currently has $803,000 or 73% of our goal. Prudent fiscal management by the City Council and City Administration has allowed the City to escape many of the tribulations faced by other cities throughout the State of California.

BUDGET VARIANCES IN THE GENERAL FUND

	Original Budget	*Final Budget*	*Difference*	*Actual*	*Variance vs Final Budget*
Revenues	$5,138,768	$5,671,701	$ 532,933	$5,099,303	$ (572,398)
Expenditures	(5,015,225)	(5,457,090)	(441,865)	(4,807,305)	649,785
Other financing sources and (uses):					
Transfers in	29,674	51,868	22,194	51,870	2
Transfers out	(228,217)	(246,217)	(18,000)	(246,222)	(5)
Net change in fund balance	$(75,000)	$ 20,262	$ 90,452	$ 97,646	$ 77,384

After the original 2014-15 budget was adopted, the City Council approved several budget amendments. Changes were as follows:

	Increases (Decreases)	
Revenues	60,000	Increase for Resolution 14-5079 Out of Area Fires
	9,981	Increase for Resolution 14-5131 Close Sierra Park Project Fund
	(20,009)	Decrease Property Tax in Lieu of Sales Tax
	(12,063)	Decrease Property Tax in Lieu of VLF
	(32,878)	Decrease Narcotics Task Force
	17,375	Increase for Resolution No 14-5113 Safe Streets FBI Overtime Reimb
	68,570	Increase for Resolution No 14-5067 Resource Officer Lassen High
	116,723	Increase various General Fund revenues at mid-year
	22,200	Increase for Out Of Area Fires at mid-year
	8,112	Increase for SCORE Safety Grant
	7,220	Increase private hydrant billings
	7,094	Increase for HLVR reimbursement billings at mid-year
	12,213	Increase Resolution No 15-5157 AFG Grant match Fire Mitigation
	244,280	Increase for Resolution 15-5157 AFG Grant
	41,499	Increase General Fund revenues for actual SB 90 Mandates
	550,317	Total revenue changes

Expenditures

30,000	Increase for Resolution 14-5079 Out of Area Fires
40,000	Increase for taxes and penalties on foreclosed property
1,900	Increase dues and memberships
15,000	Increase professional services in City Attorney division
1,500	Increase for fire dispatch services
5,400	Increase for various fire equipment purchases
6,000	Increase for Lexipol policy manual
10,000	Increase for IT Services
7,002	Increase of HLVRA expenses to be reimbursed
18,000	Increase for Resolution 15-5179 Golf Course Pump repair
68,570	Increase for Resolution No 14-5067 Police Resource Officer
256,493	Increase for Resolution 15-5157 AFG Grant
459,865	Total expenditure changes
90,452	Net change in budget

As of June 30, 2015, total General Fund actual revenues were $5,151,173 or $572,396 less than budgeted. This variance is primarily due to $256,493 in budget for AFG fire grant (no revenues until 2014-15) and projections of sales tax and property tax coming in lower than anticipated at the mid-year review.

Actual expenditures were $5,053,527 or $649,780 less than budgeted. This was due primarily as a result of $256,493 in budget for AFG fire grant (no expenses in 2014-15), salary savings from unfilled vacant positions, and judicious departmental spending.

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 2014-15 were the final phase of the water meter replacement project and the Airport Apron Rehab project. The water meter project is to replace all the manual-read water meters with electronic meters that can be read remotely from a passing vehicle. Total project cost for the completed water meter project is approximately $1.2 million. The 2014-15 cost for the Airport Apron Rehab project was $602,175.

Long-term Debt Activity

The principal amount of the City's outstanding debt at June 30, 2015 was as follows:

2010 Refunding Revenue Bonds	$32,955,000	Secured by natural gas and water revenues
Miller Fletcher Bonds	390,000	Secured by property assessments
City Hall Bonds	1,370,195	Secured by 2013 lease financing agreement with Compass Bank
U.S. Department of Agriculture Note	841,000	Secured by Water Fund Infrastructure
2013 CalPERS Refunding Loan	$4,666,000	Secured by General Fund gross revenues

Scheduled principal repayments of $780,777 were made during fiscal year 2014-15. 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

On December 5, 2013, the City entered into an agreement with Lassen County to form the Honey Lake Valley Recreation Authority (HLVRA) JPA. The City and the County have committed to an annual contribution of $200,000 each for 15 years for the construction and operation of a new community pool. On September 1, 2015, the City issued $1.2 Million in debt to pre-fund the City's $1.1 million portion of constructing the Community Pool. By prefunding this amount, our contribution beginning in 2016-2017 will be reduced to approximately $90,000 annually for the remainder of the contract.

As many other cities in California, the City of Susanville's ability to provide services to the public has been affected by balancing our budget with hiring constraints to offset flat or declining revenues. It has been a slow process coming out of the recession, however the City is experiencing new growth in retail, including the construction of new businesses. With this new growth, increasing assessed property values, and the sun setting of the triple flip in 2016, the City is anticipating positive changes in some of its major revenue sources. Due to the limitations imposed on California cities by Proposition 13 and 218 in generating new revenues, the City continues to look for alternate revenue sources.

The City Council adopted the budget for fiscal year 2015-16 on July 1, 2015. The budget reflects Council priorities and maintains the same level of services provided in fiscal year 2014-15. The General Fund expenditures budget for fiscal year 2015-16 is $102,169 or 2% more than the prior fiscal year. The increase (from $5,243,442 in fiscal year 2014-15 to $5,345,611 in fiscal year 2015-16) reflects funding all approved positions within the budget with a 4% vacancy reduction and an increase in transfers out for debt service payment. General Fund revenues are projected to increase 2.5%.

CONTACTING THE CITY'S FINANCIAL 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

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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City of Susanville
Statement of Net Position
June 30, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 5,449,263	$ 8,539,412	$ 13,988,675
Accounts receivable	744,646	897,658	1,642,304
Interest receivable	3,503	6,307	9,810
Prepaid expenses	13,977	3,265	17,242
Inventory	49,510	88,560	138,070
Deposits	-	75,000	75,000
Total current assets	6,260,899	9,610,202	15,871,101
Noncurrent assets:			
Loans receivable	1,127,070	-	1,127,070
Investments in bonds with fiscal agent	390,000	-	390,000
Restricted cash and investments with fiscal agents	150,009	2,446,530	2,596,539
Prepaid bond insurance	-	92,626	92,626
Capital assets:			
Non-depreciable	3,578,711	3,423,604	7,002,315
Depreciable, net	538,831	26,505,902	27,044,733
Total capital assets	4,117,542	29,929,506	34,047,048
Total noncurrent assets	5,784,621	32,468,662	38,253,283
Total assets	12,045,520	42,078,864	54,124,384
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	62,145	769,528	831,673
Deferred employer pension contributions	533,946	67,891	601,837
Total deferred outflows of resources	596,091	837,419	1,433,510
LIABILITIES			
Current liabilities:			
Accounts payable	341,262	467,820	809,082
Accrued wages	105,080	35,974	141,054
Accrued interest	26,061	157,361	183,422
Deposits payable	76,588	223,518	300,106
Unearned revenue	-	42,929	42,929
Early retirement incentive - due within one year	44,640	-	44,640
Sick leave conversion payable - due within one year	6,144	-	6,144
Compensated absences - due within one year	56,082	17,986	74,068
Notes payable - due within one year	-	15,000	15,000
Revenue bonds payable - due within one year	432,488	510,000	942,488
Total current liabilities	1,088,345	1,470,588	2,558,933
Noncurrent liabilities:			
Early retirement incentive - due in more than one year	39,060	-	39,060
Sick leave conversion payable - due in more than one year	29,937	-	29,937
Compensated absences - due in more than one year	177,593	56,958	234,551
Net pension liability	5,867,572	770,181	6,637,753
Notes payable - due in more than one year	-	826,000	826,000
Revenue bonds payable - due in more than one year	5,993,707	32,090,519	38,084,226
Total noncurrent liabilities	12,107,869	33,743,658	45,851,527
Total liabilities	13,196,214	35,214,246	48,410,460
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pension	1,906,599	275,292	2,181,891
Total deferred inlows of resources	1,906,599	275,292	2,181,891
NET POSITION			
Net investment in capital assets	2,419,492	(2,742,485)	(322,993)
Restricted	3,939,682	2,446,530	6,386,212
Unrestricted	(8,820,376)	7,722,700	(1,097,676)
Total net position	$ (2,461,202)	$ 7,426,745	$ 4,965,543

See accompanying Notes to Basic Financial Statements.

City of Susanville
Statement of Activities
For the year ended June 30, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Total
Primary Government:					
Governmental activities:					
General government	975,485	106,054	94,744	347,947	$ 548,745
Public safety	3,701,118	136,678	295,592	-	432,270
Streets	956,939	4,448	533,216	390,659	928,323
Protective inspections	207,152	94,793	-	-	94,793
Community services	259,123	74,784	2,357	-	77,141
Community development	153,554	38,249	-	-	38,249
Interest on long-term debt	311,569	-	-	-	-
Total governmental activities	6,564,940	455,006	925,909	738,606	2,119,521
Business-type activities:					
Airport	217,642	97,128	-	566,882	664,010
Water	2,091,691	2,194,458	-	20,001	2,214,459
Natural gas	3,766,602	3,945,118	-	-	3,945,118
Golf course	386,181	354,173	-	-	354,173
Geothermal	57,029	85,004	-	-	85,004
Total business-type activities	6,519,145	6,675,881	-	586,883	7,262,764
Total primary government	$ 13,084,085	$ 7,130,887	$ 925,909	$ 1,325,489	$ 9,382,285

General Revenues:

Taxes:

Secured and unsecured property taxes

Sales and use taxes

Transient lodging taxes

Franchise taxes

Business license taxes

Other taxes

Property tax in lieu of sales tax, unrestricted

Property tax in lieu of VLF, unresricted

Investment earnings, unrestricted

Gain on sale of capital assets

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year, as restated (Note 17)

Net position - end of year

See accompanying Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
$ (426,740)	$ -	$ (426,740)
(3,268,848)	-	(3,268,848)
(28,616)	-	(28,616)
(112,359)	-	(112,359)
(181,982)	-	(181,982)
(115,305)	-	(115,305)
(311,569)	-	(311,569)
(4,445,419)	-	(4,445,419)
-	446,368	446,368
-	122,768	122,768
-	178,516	178,516
-	(32,008)	(32,008)
-	27,975	27,975
-	743,619	743,619
(4,445,419)	743,619	(3,701,800)
858,107	-	858,107
1,209,899	-	1,209,899
442,376	-	442,376
24,242	-	24,242
237,758	-	237,758
37,731	-	37,731
358,806	-	358,806
1,353,298	-	1,353,298
11,607	24,380	35,987
7,514	-	7,514
(55,164)	55,164	-
4,486,174	79,544	4,565,718
40,755	823,163	863,918
(2,501,957)	6,603,582	4,101,625
$ (2,461,202)	$ 7,426,745	$ 4,965,543

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FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Funds Financial Statements

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

General Fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the City.

Gas Tax Fund accounts for gas tax monies received from the State of California, which are used to construct and maintain streets, alleys, etc., and provide emergency snow-removal services within the City.

Other Governmental Funds is the aggregate of all the non-major governmental funds.

City of Susanville
Balance Sheet
Governmental Funds
June 30, 2015

	General Fund	Gas Tax Special Revenue Fund	Other Governmental Funds	Totals
ASSETS				
Cash and investments	$ 2,674,234	$ 413,233	$ 2,066,181	$ 5,153,648
Restricted cash and investments held by fiscal agents	-	-	150,009	150,009
Investment in bonds	-	-	390,000	390,000
Accounts receivable	390,474	139,598	170,813	700,885
Interest receivable	2,009	218	1,060	3,287
Prepaid expenditures	9,778	-	736	10,514
Inventory	33,896	15,614	-	49,510
Due from other funds	148,069	-	-	148,069
Loans receivable	61,195	-	1,065,875	1,127,070
Advances to other funds	-	-	309,414	309,414
Total assets	$ 3,319,655	$ 568,663	$ 4,154,088	$ 8,042,406
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 290,795	$ 42,845	$ -	333,640
Accrued wages	81,310	10,728	2,765	94,803
Deposits payable	76,588	-	-	76,588
Due to other funds	-	-	148,069	148,069
Advances from other funds	309,414	-	-	309,414
Total liabilities	758,107	53,573	150,834	962,514
Deferred Inflow of Resources:				
Unavailable revenue	55,264	-	-	55,264
Total deferred inflow of resources	55,264	-	-	55,264
Fund Balances:				
Nonspendable	104,869	-	-	104,869
Restricted	18,196	515,090	3,406,396	3,939,682
Assigned	63,462	-	596,858	660,320
Unassigned	2,319,757	-	-	2,319,757
Total fund balances	2,506,284	515,090	4,003,254	7,024,628
Total liabilities, deferred inflow of resources, and fund balances	$ 3,319,655	$ 568,663	$ 4,154,088	$ 8,042,406

See accompanying Notes to Basic Financial Statements.

City of Susanville
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2015

Total Fund Balances - Total Governmental Funds	$ 7,024,628
Amounts reported for governmental activities in the Statement of Net Position were different because:	
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. Except for the internal service funds reported below, the capital assets were adjusted as follows:	
Non-depreciable	$ 3,578,711
Depreciable, net	538,831
Total capital assets	4,117,542
Unavailable revenue recorded in the fund financial statements resulting from activities in which revenues were earned but funds were not available are reclassified as revenues in the Government-Wide Financial Statements.	55,264
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet.	(26,061)
Internal service funds were used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal service funds were included in governmental activities in the Government-Wide Statement of Net Position.	190,355
Employer contributions for pension were recorded as expenditures in the governmental funds. However, in the Government-Wide Financial Statement these contributions are deferred.	533,946
For cost sharing pension plans, on the government-wide statements certain differences created due to differences in proportion are deferred and amortized over a period of time. There are no transactions recorded on the governmental fund statements.	(137,917)
In the Government-Wide Financial Statements certain differences between actuarial estimates and actual results for pension and differences due to changes proportion are deferred and amortized over a period of time, however in the governmental funds no transactions are recorded.	(1,768,682)
Deferred amounts related to the refunding of long-term debt were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. This amount is to be amortized over the life of the long-term debt.	62,145

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.

	Government-Wide Statement of Net Position	Internal Service Funds	Total
Early retirement incentive - due within one year	$ (44,640)	$ 44,640	-
Sick leave conversion payable - due within one year	(6,144)	6,144	-
Compensated absences - due within one year	(56,082)	3,605	(52,477)
Early retirement incentive - due in more than one year	(39,060)	39,060	-
Sick leave conversion payable - due in more than one year	(29,937)	29,937	-
Compensated absences - due in more than one year	(177,593)	11,415	(166,178)
Net pension liability	(5,867,572)		(5,867,572)
Bonds payable - due within one year	(432,488)	-	(432,488)
Bonds payable - due in more than one year	(5,993,707)	-	(5,993,707)
Total long-term liabilities	$ (12,647,223)	$ 134,801	(12,512,422)
Net Position of Governmental Activities			$ (2,461,202)

See accompanying Notes to Basic Financial Statements.

City of Susanville

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the year ended June 30, 2015

	General Fund	Gas Tax Special Revenue Fund	Other Governmental Funds	Totals
REVENUES:				
Taxes and assessments	$ 4,477,646	$ -	$ 18,052	$ 4,495,698
Licenses and permits	78,350	-	-	78,350
Fines and forfeitures	87,606	-	7,973	95,579
Use of money and property	30,319	11,535	3,735	45,589
Intergovernmental revenues	236,118	812,524	244,872	1,293,514
Program income	-	-	27,271	27,271
Charges for services	74,323	-	-	74,323
Other revenues	112,558	4,448	33,227	150,233
Total revenues	5,096,920	828,507	335,130	6,260,557
EXPENDITURES:				
Current:				
General government	859,783	-	-	859,783
Public safety	3,372,561	-	105,996	3,478,557
Streets	-	843,028	130,708	973,736
Protective inspections	205,594	-	-	205,594
Community services	199,819	-	-	199,819
Community development	146,852	-	6,703	153,555
Capital outlay	22,696	-	159,438	182,134
Debt service:				
Principal	-	-	390,777	390,777
Interest and fiscal charges	-	-	430,116	430,116
Total expenditures	4,807,305	843,028	1,223,738	6,874,071
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	289,615	(14,521)	(888,608)	(613,514)
OTHER FINANCING SOURCES (USES):				
Transfers in	51,870	-	301,414	353,284
Transfers out	(246,222)	-	(209,361)	(455,583)
Proceeds from sale of capital assets	2,383	-	5,116	7,499
Total other financing sources (uses)	(191,969)	-	97,169	(94,800)
Net change in fund balances	97,646	(14,521)	(791,439)	(708,314)
FUND BALANCES:				
Beginning of year, as restated	2,408,638	529,611	4,794,693	7,732,942
End of year	$ 2,506,284	$ 515,090	$ 4,003,254	$ 7,024,628

See accompanying Notes to Basic Financial Statements.

City of Susanville

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities

For the year ended June 30, 2015

Net Change in Fund Balances - Total Governmental Funds	$	(708,314)
Amounts reported for governmental activities in the Statement of Activities were different because:		
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation expense. This was the amount of capital assets recorded in the current period.		167,868
Contributed capital assets are reflected in the Government-Wide Statement of Activities as capital contributions. However capital contributions related to donated capital assets are not reported in governmental funds as capital assets are not considered current financial resources.		347,947
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds.		(146,787)
Accrued compensated leave payable was an expenditure in governmental funds, but the accrued payable increased compensated leave liabilities in the Government-Wide Statement of Net Position.		(13,151)
Bond proceeds provided current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.		
Long-term debt repayments		390,777
Revenues that did not meet the revenue recognition criteria in the governmental funds but were recognized as revenue in the Government-Wide Financial Statements.		44,571
Deferred amounts related to the refunding of long-term debt were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. This amount is to be amortized over the life of the long-term debt.		(5,179)
Interest expense on long-term debt is reported on the accrual basis on the Government-Wide Statements, but expenditures on long-term debt in the governmental funds statements are recorded when paid. The following amount represents the change in accrued interest from the prior year.		123,728
Current year employer pension contributions are recorded as expenditures in the governmental funds, however these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.		533,946
Pension expense is recorded as incurred in the Government-Wide Statement of Activities, however pension expense is not recognized in the governmental funds.		(785,090)
Internal service funds were used by management to charge the costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds was reported with governmental activities.		90,439
Change in Net Position of Governmental Activities	$	40,755

See accompanying Notes to Basic Financial Statements.

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PROPRIETARY FUND FINANCIAL STATEMENTS

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

Geothermal Fund accounts for the activities of prividing geothermal heat to the residents of the City

Other Enterprise Funds is the aggregate of all the non-major enterprise funds.

Internal Service Funds are used to account for the financial transactions related to the City's public works and engineering program, payroll, and risk management program. These services are provided to other departments or agencies of the City on a cost reimbursement basis

City of Susanville
Statement of Net Position
Proprietary Funds
June 30, 2015

	Major Enterprise Funds		Total Non-Major Enterprise Funds	
	Water Fund	Natural Gas Fund		Totals
ASSETS				
Current assets:				
Cash and investments	$ 4,213,036	$ 3,909,589	$ 416,787	$ 8,539,412
Accounts receivable	335,956	245,701	316,001	897,658
Interest receivable	3,114	2,962	231	6,307
Prepaid expenses	687	1,209	1,369	3,265
Inventory	39,524	46,990	2,046	88,560
Deposits	-	75,000	-	75,000
Total current assets	4,592,317	4,281,451	736,434	9,610,202
Noncurrent assets:				
Cash and investments with fiscal agents	639,199	1,807,331	-	2,446,530
Prepaid bond insurance	92,626	-	-	92,626
Capital assets:				
Non-depreciable, net	963,184	-	2,460,420	3,423,604
Depreciable, net	5,381,718	18,521,120	2,603,064	26,505,902
Total capital assets	6,344,902	18,521,120	5,063,484	29,929,506
Total noncurrent assets	7,076,727	20,328,451	5,063,484	32,468,662
Total assets	11,669,044	24,609,902	5,799,918	42,078,864
DEFERRED OUTFLOW OF RESOURCES				
Deferred loss on refunding	769,528	-	-	769,528
Deferred employer pension contributions	31,949	35,942	-	67,891
Total deferred outflow of resources	801,477	35,942	-	837,419
LIABILITIES				
Current liabilities:				
Accounts payable	23,512	36,720	407,588	467,820
Accrued wages	10,836	12,285	12,853	35,974
Accrued interest	40,457	116,904	-	157,361
Deposits payable	60,997	162,521	-	223,518
Unearned revenue	-	-	42,929	42,929
Early retirement incentive - due in more than one year	-	-	-	-
Sick leave conversion payable - due in more than one year	-	-	-	-
Compensated absences - due in more than one year	10,799	7,187	-	17,986
Notes payable - due within one year	15,000	-	-	15,000
Revenue bonds payable - due within one year	265,000	245,000	-	510,000
Total current liabilities	426,601	580,617	463,370	1,470,588
Noncurrent liabilities:				
Early retirement incentive - due in more than one year	-	-	-	-
Sick leave conversion payable - due in more than one year	-	-	-	-
Compensated absences - due in more than one year	34,198	22,760	-	56,958
Net pension liability	362,438	407,743	-	770,181
Notes payable - due in more than one year	826,000	-	-	826,000
Revenue bonds payable - due in more than one year	8,060,000	24,030,519	-	32,090,519
Total noncurrent liabilities	9,282,636	24,461,022	-	33,743,658
Total liabilities	9,709,237	25,041,639	463,370	35,214,246
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	129,549	145,743	-	275,292
Total deferred inflows of resources	129,549	145,743	-	275,292
NET POSITION				
Net investment in capital assets	(2,051,570)	(5,754,399)	5,063,484	(2,742,485)
Restricted for debt service	639,199	1,807,331	-	2,446,530
Unrestricted	4,044,106	3,405,530	273,064	7,722,700
Total net position	$ 2,631,735	$ (541,538)	$ 5,336,548	$ 7,426,745

See accompanying Notes to Basic Financial Statements.

Governmental Activities Internal Service Funds
$ 295,615
43,761
216
3,463
-
-
343,055
-
-
-
-
-
-
343,055
-
-
-
7,622
10,277
-
-
-
44,640
6,144
3,605
-
-
72,288
39,060
29,937
11,415
-
-
-
80,412
152,700
-
-
-
-
190,355
$ 190,355

City of Susanville
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2015

	Major Enterprise Funds		Total Non-Major Enterprise Funds	Totals
	Water Fund	Natural Gas Fund		
OPERATING REVENUES:				
Sales and charges for services	$ 2,185,204	$ 3,942,591	$ 534,693	$ 6,662,488
Total operating revenues	2,185,204	3,942,591	534,693	6,662,488
OPERATING EXPENSES:				
Direct:				
Purchase of natural gas	-	949,749	-	949,749
Administration	923,231	634,327	425,104	1,982,662
Insurance costs and claims	-	-	-	-
Depreciation and amortization	354,482	401,118	147,536	903,136
Total direct operating expenses	1,277,713	1,985,194	572,640	3,835,547
Indirect:				
Overhead allocation	402,192	372,378	88,185	862,755
Total indirect operating expenses	402,192	372,378	88,185	862,755
Total operating expenses	1,679,905	2,357,572	660,825	4,698,302
OPERATING INCOME (LOSS):	505,299	1,585,019	(126,132)	1,964,186
NONOPERATING REVENUES (EXPENSES):				
Interest income	12,290	11,259	831	24,380
Interest expense and fiscal charges	(411,786)	(1,409,030)	(27)	(1,820,843)
Gain on sale of capital assets			-	-
Reimbursements	9,254	2,527	1,612	13,393
Total nonoperating revenues (expenses)	(390,242)	(1,395,244)	2,416	(1,783,070)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	115,057	189,775	(123,716)	181,116
Capital contributions	20,001	-	566,882	586,883
Transfers in	-	-	60,168	60,168
Transfers out	(5,004)	-	-	(5,004)
Total transfers	(5,004)	-	60,168	55,164
Change in net position	130,054	189,775	503,334	823,163
NET POSITION:				
Beginning of year, as restated	2,501,681	(731,313)	4,833,214	6,603,582
End of year	$ 2,631,735	$ (541,538)	$ 5,336,548	$ 7,426,745

See accompanying Notes to Basic Financial Statements.

Governmental Activities Internal Service Funds
$ 1,007,342
1,007,342
-
655,242
309,080
-
964,322
-
-
964,322
43,020
269
-
15
-
284
43,304
-
47,135
-
47,135
90,439
99,916
$ 190,355

City of Susanville
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2015

	Major Enterprise Funds		Total Non-Major Enterprise Funds	
	Water Fund	Natural Gas Fund		Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	$ 2,302,720	$ 3,963,187	$ 270,527	$ 6,536,434
Payments to suppliers and users	(385,601)	(1,219,047)	250,829	(1,353,819)
Payments to employees	(892,846)	(603,853)	(417,142)	(1,913,841)
Net cash provided by (used in) operating activities	1,024,273	2,140,287	104,214	3,268,774
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash receipts from other funds	-	-	60,168	60,168
Cash payments to other funds	(5,004)	-	-	(5,004)
Net cash provided by (used in) noncapital financing activities	(5,004)	-	60,168	55,164
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	(47,608)	(187,775)	(642,940)	(878,323)
Proceeds from sale of capital assets	-	-	-	-
Capital grants received	29,255	2,527	568,494	600,276
Interest paid	(411,730)	(1,409,592)	(27)	(1,821,349)
Principal payments - long-term debt	(275,000)	(225,000)	-	(500,000)
Net cash used in capital and related financing activities	(705,083)	(1,819,840)	(74,473)	(2,599,396)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	11,281	10,255	773	22,309
Net cash provided by investing activities	11,281	10,255	773	22,309
NET INCREASE IN CASH AND CASH EQUIVALENTS	325,467	330,702	90,682	746,851
CASH AND CASH EQUIVALENTS:				
Beginning of year	4,526,768	5,386,218	326,105	10,239,091
End of year	$ 4,852,235	$ 5,716,920	416,787	$ 10,985,942
FINANCIAL STATEMENT PRESENTATION:				
Cash and investments	$ 4,213,036	$ 3,909,589	416,787	$ 8,539,412
Restricted cash and investments with fiscal agents	639,199	1,807,331	-	2,446,530
Total	$ 4,852,235	$ 5,716,920	416,787	$ 10,985,942
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	$ 505,299	$ 1,585,019	(126,132)	$ 1,964,186
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	354,482	401,118	147,536	903,136
Changes in assets and liabilities:				
Accounts receivable	119,599	(1,980)	(258,109)	(140,490)
Prepaid expenses	1,324	(497)	(84)	743
Inventory	21,663	110,104	1,881	133,648
Accounts payable	(6,396)	(6,527)	337,217	324,294
Accrued wages	(527)	4,350	7,962	11,785
Deposits payable	(2,083)	22,576	-	20,493
Unearned revenue	-	-	(6,057)	(6,057)
Deferred employer pension contributions	278,456	313,264	-	591,720
Net pension liability	(384,785)	(432,883)	-	(817,668)
Deferred inflows of resources - pension	129,549	145,743	-	275,292
Compensated absences	7,692	-	-	7,692
Early retirement incentive	-	-	-	-
Other postemployment benefits payable	-	-	-	-
Total adjustments	518,974	555,268	230,346	1,304,588
Net cash provided by (used in) operating activities	$ 1,024,273	$ 2,140,287	104,214	$ 3,268,774

See accompanying Notes to Basic Financial Statements.

Governmental Activities Internal Service Funds
$ 963,520
(319,553)
(683,302)
(39,335)
47,135
-
47,135
-
15
-
-
-
15
181
181
7,996
287,619
295,615
$ 295,615
-
$ 295,615
$ 43,020
-
(43,822)
(1,593)
-
(8,880)
4,927
-
-
-
-
-
4,716
(44,640)
6,937
(82,355)
(39,335)

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FIDUCIARY FUND FINANCIAL STATEMENTS

Section 125 Aflac/Wageworks accounts for agency activities for Section 125 Aflac activities.

LAFCO Fund, accounts for agency activities for the Local Agency Formation Commission.

HUSA Busines Improvement Fund accounts for agency activities for Historic Uptown Susanville Association.

Air Pollution District Fund accounts for agency activities for the Air Pollution District.

City of Susanville
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Agency Funds			
	LAFCO Fund	HUSA Business Improvement Fund	Air Pollution District Fund	Totals
ASSETS				
Cash and investments	$ 35,554	$ 8,947	$ 655,615	$ 700,116
Accounts receivable	2,000	6,032	21,728	29,760
Interest receivable	34	-	429	463
Total assets	$ 37,588	$ 14,979	$ 677,772	$ 730,339
LIABILITIES				
Liabilities:				
Accounts payable	3,488	1,460	2,917	7,865
Deposits payable	34,100	13,519	665,641	713,260
Compensated absences	-	-	9,214	9,214
Total liabilities	$ 37,588	$ 14,979	$ 677,772	$ 730,339

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

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 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.

L. Financial Reporting Entity

The City of Susanville (City) was incorporated in 1900, and provides the following services: public safety, including police and fire; building inspection; parks and streets; water; geothermal; natural gas; leisure services; planning and zoning; and general administration services.

These basic financial statements present 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 had no discretely presented component units. Each blended component unit has a June 30 year-end. The following entity is reported as a 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 were accounted for as part of the respective funds.

M. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity with its own self-balancing set of accounts that comprise its assets; liabilities, fund equity, revenues and expenditures or expenses. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions or limitations. 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.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column.

These financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liabilities are incurred.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. *Basis of Accounting and Measurement Focus, Continued*

Government-Wide Financial Statements, Continued

Certain types of transactions reported as program revenues for the City are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to 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. The following interfund activities have been eliminated:

- Due to/from other funds
- Transfers in/out

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect).

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that meet specific qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. *Basis of Accounting and Measurement Focus, Continued*

Governmental Fund Financial Statements, Continued

The City reports the following funds as major governmental funds of the City.

General Fund accounts for resources traditionally associated with governmental activities that are not required legally or by sound financial management to be accounted for in another fund.

Gas Tax Special Revenue Fund accounts for gas tax monies received from the State of California

The City reports the following governmental funds as non-major governmental funds of the City.

Local Law Enforcement Block Grant Special Revenue Fund accounts for a State grant issued 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 Special Revenue 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 Special Revenue 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 Special Revenue Fund accounts for program income received from Community Development Block Grant loans given for housing rehabilitation that is then re-issued in the form of new loans.

State Revolving Economic Development Special Revenue 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.

HOME Revolving Special Revenue 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 Special Revenue 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. *Basis of Accounting and Measurement Focus, Continued*

Governmental Fund Financial Statements, Continued

Barry Creek Development and Chestnut Street Culvert Special Revenue Funds account for fees collected from new developments within the Barry Creek and Chestnut Street areas used to repay the City for installation of the culverts.

Skyline Rt. 139 Signal, Skyline Numa Signal, and Skyline Bicycle Lane Special Revenue Funds account for fees collected from new developments within the Skyline area to be used for the installation and maintenance of traffic signals, parks and parkways.

State of California Prop 30 AB109 Special Revenue Fund accounts for expenditures funded by Proposition 30 AB109 revenues.

Traffic Signals Fund account for fees collected from new developments with the Skyline area to be used for the installation and maintenance of traffic signals.

City Hall Debt Service Fund accounts for debt service payments on bond issued to remodel the City Hall.

Mark Roos 92B Debt Service Fund accounts for assessments collected from homebuyers within Miller/Fletcher Housing Development that are used to repay the bond that was issued in 1992 to install the infrastructure within this development.

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.

Prop 1B Local Streets and Road Capital Projects Fund accounts for Proposition 1B revenues and expenditures.

Sierra Park Project Capital Projects Fund accounts for Proposition 84 grant revenues used to create a sports complex on Sierra Road.

City Hall Parking Lot Project Fund accounts for amounts set aside for the City's City Hall Parking Lot Project.

STIP Capital Rehab Capital Project Fund accounts for expenditures of the 2012 Susanville Rehabilitation B Project funded through the State Transportation Improvement Program (STIP).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. *Basis of Accounting and Measurement Focus, Continued*

Governmental Fund Financial Statements, Continued

Revenues are recorded when received in cash, except that revenues subject to accrual (generally those received 60 days after year-end) are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, franchise taxes, etc.), grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Change in Net Position, and a Statement of Cash Flows for all proprietary funds.

A column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

The City reports the Water, Natural Gas, Airport, Geothermal, Golf Course and Internal Service Funds as proprietary funds of the City. The City reports the following enterprise funds as major:

Airport Fund accounts for the activities of the City's airport

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

Geothermal Fund accounts for the activities of providing geothermal heat to the residents of the City

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

Golf Course Fund accounts for the City's golf course.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. *Basis of Accounting and Measurement Focus, Continued*

Proprietary Fund Financial Statements, Continued

Internal service fund balances and activities have been combined with governmental activities in the Government-Wide Financial Statements, and are comprised of the following funds:

Public Works Administration Fund accounts for all the City's public works administration activities.

Risk Administration Fund accounts for the City's administration activities.

Retirement Benefits Fund accounts for expenses related to other postemployment benefit costs.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds are agency funds used to account for assets held by the City as an agent for individuals, private organizations, and other governmental units. The City maintains four agency funds - HUSA Business Improvement, Section 125 Aflac/Wageworks, LAFCO, and Air Pollution District.

GASB Statement No. 34 defines major funds and requires that the City's major governmental funds and major proprietary funds are identified and presented separately in the fund financial statements. All other funds, called nonmajor funds, are combined and reported in a single column, regardless of their fund-type.

C. *Cash, Cash Equivalents, and Investments*

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.
In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. *Cash, Cash Equivalents, and Investments, Continued*

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools,* highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

The City participates in an investment pool managed by the State of California entitled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to the change in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

For purposes of the statement of cash flows, cash equivalents are defined as investments with original maturities of 90 days or less, which are readily convertible to known amounts of cash. The City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

D. *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. Cash and investments are also restricted for deposits held for others within the enterprise funds.

E. *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. For governmental type funds, the current liability appears in the respective funds. All vacation is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is set up 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. Each fiscal year, an adjustment to the liability is made based on pay rate changes and adjustments for the current portion. The General Fund is primarily responsible for the repayment of the governmental portion of compensated absences.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. 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. Property taxes are billed and collected as follows:

	Secured	Unsecured
Valuation/Lien Date(s)	January 1	January 1
Levy Date(s)	July 1	July 1
Due Date(s)	November 1 (50%) February 1 (50%)	August 1
Delinquency Date(s)	December 10 (Nov.) April 10 (Feb.)	August 31

G. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical costs are not available. Contributed capital assets are valued at their estimated fair value on the date contributed. The City's policy is to capitalize all assets with costs exceeding $5,000 and with useful lives exceeding two years.

As required under GASB Statement No. 34, phase III governments were required to report the cost and accumulated depreciation of infrastructure as of June 30, 2008. Phase III governments also had the option of reporting all infrastructure assets acquired prior to July 1, 2004, but were required to report all infrastructure assets acquired on July 1, 2004 and thereafter. The City has elected not to report infrastructure acquired prior to July 1, 2004 and has not had any infrastructure acquisitions or contributions/donations since that time.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. *Capital Assets, Continued*

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The City has assigned the useful lives listed below to capital assets.

Buildings	20-40	Years
Improvements	10-45	Years
Equipment	2-15	Years
Parks	20	Years

H. *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, require 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.

I. *Inventory*

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of supplies are expended when purchased because the amounts are not considered to be material. Inventories of governmental funds are recorded as expenditures when used or consumed.

J. *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, deferred outflows of resources, 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 unamortized deferred charge on refunding resulting from the difference in carrying value of refunded debt and its reacquisition price, and deferred employer pension contributions as deferred outflows of resources.

In addition to liabilities, the statement of financial position 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. *Deferred Outflows/Inflows of Resources, Continued*

The City reports two items in this category, unavailable revenues and amounts related to changes in the City's net pension liability that are deferred and amortized over a stated number of years. Unavailable revenue arises only under a modified accrual basis of accounting and accordingly is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from one source: sales tax revenues. These amounts are deferred and will be recognized as an inflow of resources in the period that the amounts become available. Certain changes in the City's net pension liability are required to be deferred and reflected in pension expense over a closed amortization period. The City reported the unamortized net difference between projected and actual earning on pension plans and unamortized adjustments due to differences in proportions as deferred inflows of resources in the government-wide and enterprise funds' statement of net position.

L. *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'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.

M. *New Pronouncements*

In 2015, the City adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* – The primary objective of this statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments and accountability and inter-period equity, and creating additional transparency.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations* – This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. There was no impact on beginning net position as part of the implementation of this accounting standard.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. New Pronouncements, Continued

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* – The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The City restated its beginning net position as part of implementation of this accounting standard.

2. CASH AND INVESTMENTS

Cash and investment within the basic financial statements are reported as:

	Government-Wide Statement of Net Position			
	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Cash and investments	$ 5,449,263	$ 8,539,412	$ 700,116	$ 14,688,791
Restricted cash and investments	150,009	2,446,530	-	2,596,539
Investments in bonds with fiscal agent	390,000	-	-	390,000
Total cash and investments	$ 5,989,272	$ 10,985,942	$ 700,116	$ 17,675,330

Cash and investment as of June 30, 2015 consist of the following:

Cash on hand	$ 1,450
Deposits with financial institution	475,265
Local Agency Investment funds	14,212,076
Total City treasury	14,688,791
Restricted cash and investments	2,596,539
Investments in bonds with fiscal agent	390,000
Total cash and investments	$ 17,675,330

A. Deposits

The carrying amount of the City's cash deposit was a positive amount of $475,265 at June 30, 2015. Bank balances before reconciling items were $416,886 at June 30, 2015. The City has waived the collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities held by the pledging financial institutions in the City's name.

2. CASH AND INVESTMENTS, CONTINUED

B. *Deposits, Continued*

The California Government Code (Code) requires California banks and savings and loan associations to secure the City's cash 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 cash 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 cash 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 cash 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.

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 (State Pool)	N/A	$50 million	$50 million
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Issues	5 years	None	None
Insured Deposits with Banks and Savings and Loans	N/A	None	None
Bankers Acceptance (must be dollar denominated)	6 months	30%	None
Commercial Paper	6 months	15%	None
Negotiable Time Certificates of Deposit	6 months	30%	None
Non-negotiable Time Certificates of Deposit	1 year	20%	None
Federally Insured Time Deposits	1 year	20%	None

2. CASH AND INVESTMENTS, CONTINUED

B. *Investments Authorized by the California Government Code and the City's Investment Policy, Continued*

Investments are stated at fair value using the aggregate method in all funds, resulting in the following investment income in all funds:

Interest income	$	7,363
Unrealized gain in changes in fair value of investments		4,244
Total investment income	$	11,607

The City's portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold. Therefore, fund balance must reflect the portfolio's change in value. These portfolio value changes are unrealized unless sold. Generally the City's practice is to buy and hold investments until maturity dates. Consequently, the City's investments are carried at fair value.

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2015, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2015, the City had $14,212,076 invested in LAIF, which had invested 2.08% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 1.86% in the previous year. The LAIF fair value factor of 1.000298750 was used to calculate the fair value of the investments in LAIF.

2. CASH AND INVESTMENTS, CONTINUED

C. *Investments Authorized by Debt Agreements*

Investment of debt proceeds held by bond trustee is governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City's investment policy.

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:

		Remaining Maturity (in Months)					
Investment Type	Totals	12 Months Or Less	13 to 24 Months	25-36 Months	37-48 Months	49-60 Months	More Than 60 Months
State Pool	14,210,978	14,212,076	-	-	-	-	-
	$ 14,210,978	$ 14,212,076	$ -	$ -	$ -	$ -	$ -

2. CASH AND INVESTMENTS, Continued

E. *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 (where applicable) 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.

				Rating as of Fiscal Year End
Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Not Rated
State Pool	$ 14,212,076	N/A	$ -	$ 14,212,076
Total	$ 14,212,076		$ -	$ 14,212,076

F. *Concentration of Credit Risk*

The City's investment policy contains certain limitations on the amount that can be invested in any one issuer. There were no investments other than the State Investment Pool in any issuer that represents 5% or more of the City's total investments as of June 30, 2015.

G. *Custodial Credit Risk*

The custodial credit risk for an investment 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 possession of an outside party. None of the City's investments were subject to custodial credit risk.

3. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2015, was as follows:

Governmental Activities	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Nondepreciable capital assets:				
Land	$ 3,230,764	$ 347,947	$ -	$ 3,578,711
Total nondepreciable capital assets	3,230,764	347,947	-	3,578,711
Depreciable capital assets:				
Buildings	1,122,436	-	-	1,122,436
Machinery and equipment	2,381,282	167,868	(46,089)	2,503,061
Other improvements	2,365,050	-	-	2,365,050
Total depreciable capital assets	5,868,768	167,868	(46,089)	5,990,547
Less accumulated depreciation	(5,351,018)	(146,787)	46,089	(5,451,716)
Net depreciable capital assets	517,750	21,081	-	538,831
Net capital assets	$ 3,748,514	$ 369,028	$ -	$ 4,117,542

Business-type Activities	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Nondepreciable capital assets:				
Land	$ 3,403,603	$ 20,001	$ -	$ 3,423,604
Construction in progress	581,652	-	(581,652)	-
Total nondepreciable capital assets	3,985,255	20,001	(581,652)	3,423,604
Depreciable capital assets:				
Infrastructure	26,488,635	242,574	-	26,731,209
Buildings	862,483	-	-	862,483
Machinery and equipment	4,755,947	20,200	(11,706)	4,764,441
Other improvements	7,213,951	1,177,205	-	8,391,156
Total depreciable capital assets	39,321,016	1,439,979	(11,706)	40,749,289
Less accumulated depreciation	(13,419,702)	(835,391)	11,706	(14,243,387)
Net depreciable capital assets	25,901,314	604,588	-	26,505,902
Net capital assets	$ 29,886,569	$ 624,589	$ (581,652)	$ 29,929,506

3. CAPITAL ASSETS, Continued

Capital asset activity for the fiscal year ended June 30, 2015, was as follows:

Business-type Activities Airport	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Nondepreciable capital assets:				
Land	$ 43,189	$ -	$ -	$ 43,189
Construction in progress	98,490	-	(98,490)	-
Total nondepreciable capital assets	141,679	-	(98,490)	43,189
Depreciable capital assets:				
Buildings	166,873	-	-	166,873
Machinery and equipment	280,969	10,000	-	290,969
Other improvements	2,447,519	700,669	-	3,148,188
Total depreciable capital assets	2,895,361	710,669	-	3,606,030
Less accumulated depreciation	(1,200,935)	(124,633)	-	(1,325,568)
Net depreciable capital assets	1,694,426	586,036	-	2,280,462
Net capital assets	$ 1,836,105	$ 586,036	$ (98,490)	$ 2,323,651

Business-type Activities Water	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Nondepreciable capital assets:				
Land	$ 943,183	$ 20,001	$ -	$ 963,184
Construction in progress	428,363	-	(428,363)	-
Total nondepreciable capital assets	1,371,546	20,001	(428,363)	963,184
Depreciable capital assets:				
Infrastructure	4,112,864	-	-	4,112,864
Buildings	315,266	-	-	315,266
Machinery and equipment	3,876,111	-	(5,853)	3,870,258
Other improvements	4,616,224	455,970	-	5,072,194
Total depreciable capital assets	12,920,465	455,970	(5,853)	13,370,582
Less accumulated depreciation	(7,696,168)	(298,549)	5,853	(7,988,864)
Net depreciable capital assets	5,224,297	157,421	-	5,381,718
Net capital assets	$ 6,595,843	$ 177,422	$ (428,363)	$ 6,344,902

3. CAPITAL ASSETS, Continued

Capital asset activity for the fiscal year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Geothermal				
Nondepreciable capital assets:				
Land	$ 249,124	$ -	$ -	$ 249,124
Total nondepreciable capital assets	249,124	-	-	249,124
Depreciable capital assets:				
Buildings	24,852	-	-	24,852
Machinery and equipment	228,666	-	-	228,666
Total depreciable capital assets	253,518	-	-	253,518
Less accumulated depreciation	(250,409)	(621)	-	(251,030)
Net depreciable capital assets	3,109	(621)	-	2,488
Net capital assets	$ 252,233	$ (621)	$ -	$ 251,612

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Business-type Activities				
Natural Gas				
Nondepreciable capital assets:				
Construction in progress	$ 54,799	$ -	$ (54,799)	$ -
Total nondepreciable capital assets	54,799	-	(54,799)	-
Depreciable capital assets:				
Infrastructure	$ 22,375,771	$ 242,574	$ -	$ 22,618,345
Machinery and equipment	302,478	-	(5,853)	296,625
Total depreciable capital assets	22,678,249	242,574	(5,853)	22,914,970
Less accumulated depreciation	(4,010,402)	(389,301)	5,853	(4,393,850)
Net depreciable capital assets	18,667,847	(146,727)	-	18,521,120
Net capital assets	$ 18,722,646	$ (146,727)	$ (54,799)	$ 18,521,120

3. CAPITAL ASSETS, Continued

Capital asset activity for the fiscal year ended June 30, 2015, was as follows:

Golf Course	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Nondepreciable capital assets:				
Land	$ 2,168,107	$ -	$ -	$ 2,168,107
Total nondepreciable capital assets	2,168,107	-	-	2,168,107
Depreciable capital assets:				
Buildings	355,492	-	-	355,492
Machinery and equipment	67,723	10,200	-	77,923
Other improvements	150,208	20,566	-	170,774
Total depreciable capital assets	573,423	30,766	-	604,189
Less accumulated depreciation	(261,788)	(22,287)	-	(284,075)
Net depreciable capital assets	311,635	8,479	-	320,114
Net capital assets	$ 2,479,742	$ 8,479	$ -	$ 2,488,221

Depreciation Allocations

Depreciation expense was charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or program was as follows:

Governmental Activities:	
General government	$ 11,695
Public safety	63,146
Streets	11,084
Protective inspections	1,558
Community services	59,304
Total Depreciation Expense-Governmental Activities	$ 146,787
Business-type Activities:	
Airport	$ 124,633
Water	298,549
Geothermal	621
Natural Gas	389,301
Golf Course	22,287
Total Depreciation Expense-Business-type Activities	$ 835,391

4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances at June 30, 2015 as follows:

Due to/from other funds:

Due To General Fund	Due From Other Funds
STIP Rehab Capital Project Fund	$ 148,069
Total	$ 148,069

The amounts due to the General Fund from other funds represent reclassified temporary negative cash balances pending grant reimbursements or other receivables. Current interfund balances arise in the normal course of operations and are expected to be repaid shortly after the end of the fiscal year.

Advances to/from other funds:

	Advances from Other Funds	
	General Fund	Total
Advances to Other Funds		
State Revolving Loan Fund	$ 198,001	$ 198,001
Nonmajor Governmental Funds:		
State Revolving Economic Development Fund	111,413	111,413
Total	$ 309,414	$ 309,414

The amounts due from the General Fund represent interfund loans made by the State Revolving Loan and State Revolving Economic Development Funds previously issued to the dissolved Susanville Redevelopment Agency.

4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS, Continued

Interfund transfers:

	Transfers Out			
Transfers In	General Fund	Nonmajor Gov't Funds	Water Fund	Total
Major Govtl Funds				
General Fund	$ -	$ 46,866	$ 5,004	$ 51,870
Non-major Govtl Funds	141,414	160,000	-	301,414
Non-major Ent. Funds	60,168	-	-	60,168
Internal service funds	44,640	2,495	-	47,135
Total	$ 246,222	$ 209,361	$ 5,004	$ 460,587

In general, the City uses interfund transfers to (1) move revenues from the funds that collect them to the funds that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move cash to debt service funds from the funds responsible for payment as debt service payments become due. The transfer from the Water Fund to the General fund was for fire hydrant maintenance costs. The transfer from the General fund to the City Hall Debt Service Fund was made for pay debt service requirements. The transfers from the General fund to the Airport and Golf Course Enterprise funds were transfers made for operations. The Sierra Park Project Fund was closed and funds were transferred back to the Park Dedication Fund.

5. LOANS RECEIVABLE

The following schedule summarizes notes and loans receivables as of June 30, 2015:

Note Receivable for business assistance - General Fund	$ 61,195
State Revolving Fund notes receivables	520,714
State Revolving Economic Development fund notes receivable	52,167
Home Revolving Loan funds notes receivable	492,994
Total notes receivable	$ 1,127,070

These loans represent amounts loaned to individuals and businesses to assist in the purchase or rehabilitation of residences or businesses.

6. LONG-TERM DEBT

A. *Changes in Long-Term Liabilities*

Long-term liability activity for the fiscal year ended June 30, 2015, was as follows:

	July 1, 2014 Balance	Additions	Reductions	June 30, 2015 Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
1992 Revenue Bond	$ 500,000	$ -	$ (110,000)	$ 390,000	$ 125,000
2012 Lease Financing	1,457,972	-	(87,777)	1,370,195	89,488
2013 CalPERS Refunding Loan	4,859,000	-	(193,000)	4,666,000	218,000
Compensated absences	215,808	76,234	58,367	233,675	56,082
Early retirement incentive	128,340	-	(44,640)	83,700	44,640
Sick leave conversion	29,144	6,937	-	36,081	6,144
Governmental activities Long-term liabilities	$ 7,190,264	$ 83,171	$ (377,050)	$ 6,779,651	$ 539,354
Business-type activities:					
Bonds Payable:					
Revenue	$ 33,440,000	$ -	$ (485,000)	$ 32,955,000	$ 510,000
Original issue discounts	(366,298)	-	11,817	(354,481)	-
Notes payable	856,000	-	(15,000)	841,000	15,000
Compensated absences	67,252	7,692	-	74,944	17,986
Business-type activities Long-term liabilities	$ 33,996,954	$ 7,692	$ (488,183)	$ 33,516,463	$ 542,986

B. *Revenue Bonds*

1992 Revenue Bond, Series B – Interest from 6.6% to 7.75% is payable on March 1 and September 1, maturities are payable on September 1 in annual redemptions of $35,000 and above. Final payment is on September 1, 2017. Original issue was $1,650,000. The balance at June 30, 2015 is $390,000.

Future debt service requirements on the 1992 Revenue bonds are:

Fiscal Year Ended June 30,	Revenue Bonds Principal	Revenue Bonds Interest	Total
2016	$ 120,000	$ 25,575	$ 145,575
2017	130,000	15,888	145,888
2018	140,000	5,425	145,425
Total	$ 390,000	$ 46,888	$ 436,888

6. LONG-TERM DEBT, Continued

B. *Revenue Bonds. Continued*

2012 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, beginning September 1, 2012 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 is to (i) fund an escrow to defease the 2002 City Hall Revenue Bonds, (ii) fund certain costs relating to the lease agreement.

$1,787,682 from the 2012 Lease Financing, including $166,775 from the Reserve Fund and $125,806 from the Lease Payment Fund were place in an irrevocable trust that will be used to pay off the 2002 City Hall Revenue Bonds on September 1, 2012. The refunding resulted in an economic gain (difference between the present value of the debt service payments on the old and new debts) of $451,743

Annual debt service requirements, to maturity, for the 2012 Lease Financing are as follows:

Fiscal Year Ended June 30,	Revenue Bonds		
	Principal	Interest	Total
2016	$ 89,488	$ 47,163	$ 136,651
2017	90,989	44,039	135,028
2018	94,877	40,819	135,696
2019	100,915	37,465	138,380
2020	104,121	33,860	137,981
2021-2025	562,107	112,905	675,012
2026-2028	327,698	24,235	351,933
Total	$ 1,370,195	$ 340,486	$ 1,710,681

Defeased Debt:

During fiscal year ended June 30, 2012, $1,787,682 from the 2012 Lease Financing was placed in an irrevocable trust that would be used to redeem the 2002 City Halls Bonds on September 1, 2012. Accordingly, the trust account assets and the liability for the defeased 2002 City Hall Bonds are not included in the City's financial statements. At June 30, 2015, the 2002 City Hall Bonds outstanding balance which is considered defeased was $0.

The City defeased the 2004 Water Revenue Bonds by placing the proceeds of the 2010 Refunding Revenue Bonds Senior, Series A in an irrevocable trust to provide for future debt service payments on the 2004 Water Revenue Bonds. Accordingly, the trust account assets and the liability for the defeased 2004 Water Revenue Bonds are not included in the City's financial statements. At June 30, 2015, the 2004 Water Revenue Bonds outstanding balances which is considered defeased was $0.

6. LONG-TERM DEBT, Continued

B. *Revenue Bonds, Continued*

The 2010 Refunding Revenue Bonds Senior, Series A - Interest from .6% to 5.0% is payable on June 1 and December 1, maturities are payable on June 1 in annual redemptions of $250,000 to $605,000. Final payment is on June 1, 2036. Original issue was $9,700,000. Proceeds were used to repay the 2000 Water Revenue Bond, fund a reserve account, and pay the costs of issuance incurred in connection with the issuance, sale, and delivery of the new bond. The liability is shown in the Water Enterprise Fund. The balance at June 30, 2015 is $8,325,000.

The 2010 Refunding Revenue Subordinate, Series B - Interest from 2.0% to 6.0% is payable on June 1 and December 1, maturities are payable on June 1 in annual redemptions of $25,000 to $1,700,000. Final payment is on June 1, 2045. Original issue was $25,160,000. Proceeds were used to repay the 2001- 1 Certification of Participation (COP's), Series A, B, C, and D, fund a reserve account, and pay the costs of issuance incurred in connection with the issuance, sale, and delivery of the new bond. The liability is shown in the Natural Gas Enterprise Fund. The balance at June 30, 2015 is $24,630,000.

The City defeased the 2000 Water Revenue bond and 2001-1 COP's Series A, B, C, and D by placing the proceeds from the issuance of the 2010 Refunding Revenue Bonds Senior, Series A and 2010 Refunding Revenue Subordinate, Series B in an irrevocable trust to provide for all future debt service payments. Accordingly, the trust account assets and the liability for the defeased debt is not included in the City's financial statements. At June 30, 2015, the outstanding balances on the defeased debt was $0, as the entire balance has been redeemed.

Water Enterprise and Natural Gas debt service requirements for the 2010 Refunding Revenue bonds are:

Fiscal Year Ended June 30,	Revenue Bonds		
	Principal	Interest	Total
2016	$ 510,000	$ 1,773,962	$ 2,283,962
2017	540,000	1,760,064	2,300,064
2018	575,000	1,743,525	2,318,525
2019	615,000	1,724,650	2,339,650
2020	650,000	1,702,376	2,352,376
2021-2025	3,985,000	8,044,053	12,029,053
2026-2030	5,310,000	6,901,089	12,211,089
2031-2035	6,885,000	5,320,526	12,205,526
2036-2040	6,285,000	3,371,650	9,656,650
2041-2045	7,600,000	1,420,500	9,020,500
Total	$ 32,955,000	$ 33,762,395	$ 66,717,395

6. LONG-TERM DEBT, Continued

C. *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, beginning December 30, 2013 at an interest rate of 4.75%. Final payment is on June 30, 2028. The proceeds of the loan were used to pay the delivery costs of $108,809, pay in the amount of $2,566,165 to satisfy the City's Safety Plan PERS Side Fund obligation, and pay in the amount of $2,232,026 to satisfy the City's Miscellaneous Plan PERS Side Fund obligation. The loan is secured by a pledge of all 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 scheduled annual minimum debt service requirements at June 30, 2015, are as follows:

Fiscal Year Ended June 30,	Notes Payable Principal	Notes Payable Interest	Total
2016	$ 218,000	$ 342,237	$ 560,237
2017	227,000	208596	435,596
2018	250,000	197,529	447,529
2019	276,000	185,344	461,344
2020	305,000	171,879	476,879
2021-2025	2,019,000	606,242	2,625,242
2026-2030	1,371,000	103,195	1,474,195
Total	$ 4,666,000	$ 1,815,022	$ 6,481,022

D. *Notes Payable*

Notes payable at June 30, 2015, consisted of the following:

Water Fund to United States Department of Agriculture, bears interest at 4.25%. Principal is payable annually on September 23 and interest is payable semi-annually on March and September 23. The note matures on September 23, 2043.	$ 841,000
Total Notes Payable	$ 841,000

6. LONG-TERM DEBT, Continued

D. Notes Payable, Continued

The scheduled annual minimum debt service requirements at June 30, 2015, are as follows:

Fiscal Year Ended June 30,	Notes Payable Principal	Notes Payable Interest	Total
2016	$ 15,000	$ 35,424	$ 50,424
2017	16,000	34,765	50,765
2018	17,000	34,064	51,064
2019	18,000	33,320	51,320
2020	18,000	32,555	50,555
2021-2025	105,000	182,688	287,688
2026-2030	130,000	125,162	255,162
2031-2035	160,000	94,519	254,519
2036-2041	197,000	56,716	253,716
2041-2045	165,000	12,728	177,728
Total	$ 841,000	$ 641,941	$ 1,482,941

E. Compensated Absences

City employees accumulate earned but unused vacation and compensatory time benefits which can be converted to cash at termination of employment. Since no means exists to reasonably estimate the amounts that might be liquidated with expendable currently available financial resources, if any, they are reported as long-term debt on the Statement of Net Position. Expenditures are only reported in the fund statements when payments are made. However, in the Statement of Activities the expenditure is allocated to each function based on usage. The non-current portion of these vested benefits, payable in accordance with various collective bargaining agreements, at June 30, 2015, total $242,890 for governmental activities and $74,944 for business-type activities. Compensated absences for governmental activities are generally liquidated by the fund where the accrued liability accrued, which is usually the General Fund.

7. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

Plan Description

The City's defined benefit pension plan, Public Employees' Retirement System (PERS), provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is a part of the Public Agency portion of the California Public Employees' Retirement System, (CalPERS), a cost sharing plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes with the Public Employees' Retirement Law. The City selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2015 are summarized as follows:

	Safety	Miscellaneous
Hire Date	Prior to January 1, 2014	Prior to January 1, 2014
Benefit formula	3% at 50	3% at 60
Benefit vesting schedule	5 years service	5 years service
Benefit payment	Monthly for life	Monthly for life
Retirement age	50	55 to 60
Monthly benefits, as a % of annual salary	3%	2 - 3%
Required employee contribution rates	9.00%	8.00%
Required employer contribution rates	27.849%	16.786%

	Safety	Miscellaneous
Hire Date	On or after January 1, 2014	On or after January 1, 2014
Benefit formula	2.7% at 57	2% at 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	57	62
Monthly benefits, as a % of annual salary	2.70%	2.00%
Required employee contribution rates	11.50%	6.25%
Required employer contribution rates	11.50%	6.25%

7. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are to 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 is 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.

For the year ended June 30, 2015, the contributions recognized against net pension liability for the Plans were as follows:

	Miscellaneous	Safety
Contributions - employer	$ 2,524,411	$ 2,931,995

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2015, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

	Proportionate Share of Net Pension Liability
Miscelleanous	$ 2,941,867
Safety	3,695,886
Total Net Pension Liability	$ 6,637,753

The City's net pension liabilities for the Plans are measured as the proportionate share of the total net pension liability of each Plan. The net pension liability of the Plans are measured as of June 30, 2015, and the total pension liability for the Plans used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The City's proportionate of the net pension liability was based on the City's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

7. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

The City's proportionate share of the net pension liability for each Plan as of June 30, 2013 and 2014 were as follows:

	Miscellaneous	Safety
Proportion - June 30, 2013	0.24540%	0.19438%
Proportion - June 30, 2014	0.11903%	0.09853%
Change - Increase (Decrease)	-0.12637%	-0.09585%

For the year ended June 30, 2015, the City recognized pension expense of $992,261. At June 30, 2015, 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	$ 601,837	$ -
Changes in employer's proportion and differences between the employer's contribution and the employer's proportionate share of contributions	-	(166,945)
Net differences between projected and actual earnings on plan investments	-	(2,014,946)
Total	$ 601,837	$ (2,181,891)

$601,837 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 ending June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ending June 30:	
2016	$ (563,362)
2017	(563,362)
2018	(551,437)
2019	(503,735)

7. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

Actuarial Assumptions - The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous Plan	Safety Plan
Valuation Date	June 30, 2013	June 30, 2013
Measurement Date	June 30, 2014	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.50%	7.50%
Inflation	2.75%	2.75%
Projected Salary Increase	Varies by entry age and service	Varies by entry age and service
Investment Rate of Return (1)	7.50%	7.50%
Mortality	Derived by CalPERS membership data for all funds	Derived by CalPERS membership data for all funds

(1) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.50% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees

Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

7. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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 single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	12.00%	6.83%	6.95%
Real Estate	11.00%	4.50%	5.13%
Infrastructure and Forestland	3.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
Total	100%		

(a) An expected inflation of 2.5% used for this period.
(b) An expected inflation of 3.0% used for this period.

7. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

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:

	Miscellaneous	Safety	Total
1% Decrease	6.50%	6.50%	6.50%
Net Pension Liability	$ 5,443,615	$ 6,624,363	$ 12,067,978
Current Discount Rate	7.50%	7.50%	7.50%
Net Pension Liability	$ 2,941,867	$ 3,695,886	$ 6,637,753
1% Increase	8.50%	8.50%	8.50%
Net Pension Liability	$ 865,654	$ 1,282,948	$ 2,148,602

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2015 the City reported a payable of $0 for outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

8. EARLY RETIREMENT INCENTIVE

During the fiscal year ended June 30, 2012, the City offered early retirement incentives to approximately 20 employees. The incentive included the opportunity to retire from the City and receive health insurance through the City's contract with the Laborer's Health and Welfare Fund for the retiree plan, in an amount up to $930/month, for a period of 60 months from the date of retirement. To be eligible, employees had to be full-time, at least 45 years old, and have at least 7 years of employment with the City of Susanville. As of June 30, 2015, 4 employees agreed to the early retirement incentives. The balance of the accrued benefits, as of June 30, 2015 was $83,700. This balance is included in the long-term debt disclosed in Note 6 – Long-Term Debt.

9. INSURANCE

The City is a member of a Joint Powers Agreement (JPA) with the Small Cities Organized Risk Effort (SCORE). This JPA 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 adopted the provisions of GASB Statement Number 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues".

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.

Condensed financial information of the Small Cities Organized Risk Effort (SCORE) for the fiscal year ended June 30, 2015, is as follows:

	Liability Program	Workers Comp. Program	Other Programs	Total
Total Assets	$ 5,610,190	$ 6,420,904	$ 170,198	$ 12,201,292
Total Liabilities	$ 1,964,506	$ 4,019,956	$ -	$ 5,984,462
Fund Equity	3,645,684	2,400,948	170,198	6,216,830
Total Liabilities and Equity	$ 5,610,190	$ 6,420,904	$ 170,198	$ 12,201,292
Total Revenues	$ 1,207,664	$ 1,657,548	$ 512,172	$ 3,377,384
Total Expenditures	1,323,508	632,744	361,218	2,317,470
Net Increase/(Decrease)	$ (115,844)	$ 1,024,804	$ 150,954	$ 1,059,914

The financial information above is the latest available information, as the June 30, 2015 information was not available as of the date of these financial statements.

Copies of the financial statements are available from SCORE, located in Sacramento, California.

9. INSURANCE, Continued

The City is also a member of a Joint Powers Agreement with Employment Risk Management Authority (ERMA).

Condensed financial information of ERMA for the fiscal year ended June 30, 2014 (most recent available), is as follows:

Total Assets	$ 27,136,775
Total Liabilities	$ 8,631,638
Fund Equity	18,505,137
Total Liabilities and Equity	$ 27,136,775
Total Revenues	$ 5,984,260
Total Expenditures	7,225,148
Net Increase	$ (1,240,888)

10. SICK LEAVE CONVERSION PAYABLE

The City provides post-retirement health care benefits to eligible employees who retire from the City. Since June 30, 2012, all full time permanent City employees are eligible for this benefit, upon retirement. The City utilizes an internal service fund (Retiree Benefits) to fund these future benefits.

The retirement benefit is limited to one-half of the employee's unused sick leave at the date of retirement, which may be applied only to fifty percent of health benefits for as long as the employee is eligible to receive those benefits. All employees other than members of the Susanville Police Officer's Association are limited to $15,000 of conversion of unused sick leave upon retirement. This cost is funded on a pay-as-you-go basis and is accrued as a long-term liability in the long-term debt disclosed in Note 6 – Long-Term Debt once the retiree elects to retire and utilize one-half of their unused sick leave. As of June 30, 2015, the balance was $36,081.

11. DEFERRED COMPENSATION PLANS

The City offers its employees deferred compensation plans through three different financial services companies. These plans were created in accordance with Internal Revenue Code Section 457. The plans are available to all employees. The Omnibus Budget Reconciliation Act of 1990 mandates social security coverage for state and local government employees who are not covered by a retirement plan. The Internal Revenue Service regulations allow an employer to designate a 457(b) Deferred Compensation Plan as an alternative to social security. The plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The City matches employee contributions at rate of 2% to 100%, with a maximum of $25 to $40 per pay period.

11. DEFERRED COMPENSATION PLANS, Continued

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust by a third party administrator (AIG Valic, Pebsco, or ICMA) for the exclusive benefit of the plan participants and their beneficiaries as prescribed by Internal Revenue Code Section 457 (g). Accordingly, these assets have been excluded from the accompanying financial statements.

12. NET POSITION AND FUND BALANCES

A. *Net Position*

Net position are the excess of all the City's assets over all its liabilities, regardless of fund. Net position are divided into three captions under GASB Statement No. 34. These captions apply only to net position, which are determined at the government-wide, proprietary fund, and fiduciary fund level and are described below.

Net investment in capital assets describes the portion of net position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Net investment in capital assets was calculated as follows for fiscal year 2015.

	Governmental Activities	Business-type Activities	Water Enterprise Fund	Natural Gas Enterprise Fund	Non major Enterprise Funds
Capital Assets	$ 4,117,542	$ 29,929,506	$ 6,344,902	$ 18,521,120	5,063,484
Less capital related debt					
Bonds Payable	(1,760,195)	(32,600,519)	(8,325,000)	(24,275,519)	-
Notes Payable	-	(841,000)	(841,000)	-	-
Plus deferred loss on refunding	62,145	769,528	769,528	-	-
Net Investment in Capital Assets	$ 2,419,492	$ (2,742,485)	$ (2,051,570)	$ (5,754,399)	$ 5,063,484

12. NET POSITION AND FUND BALANCES, Continued

A. *Net Position, Continued*

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and redevelopment funds restricted to low and moderate income purposes.

Unrestricted describes the portion of net position which is not restricted as to use.

When both restricted and unrestricted net position is available, restricted resources are depleted first before the unrestricted resources are used.

Restricted net position as of June 30, 2015:

	Governmental Activities	Business-type Activities
Restricted for:		
Public Safety	$ 44,849	$ -
Parks	170,283	-
Housing Rehabilitation	1,008,292	-
Economic Development	422,957	-
HOME Program	765,823	-
Traffic Safety	72,416	-
Traffic Signals	96,302	-
Streets and Roads	800,555	-
Debt Service	540,009	2,446,530
Capital Projects	18,196	-
Total Restricted	$ 3,939,682	$ 2,446,530

B. *Fund Balances*

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

12. NET POSITION AND FUND BALANCES, Continued

B. *Fund Balances, Continued*

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (City ordinances).

Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) of City Council. Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by City Council or the Finance Director delegated that authority by City ordinance.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

12. NET POSITION AND FUND BALANCES, Continued

B. *Fund Balances, Continued*

The constraints placed on fund balance for the major governmental funds and all other governmental funds at June 30, 2015 are as follows:

Fund Balances	General Fund	Gas Tax Fund	Nonmajor Governmental Funds	Total
Nonspendable:				
Prepaids	$ 9,778	$ -	$ -	$ 9,778
Inventory	33,896	-	-	33,896
Loans receivable	61,195	-	-	61,195
Total Nonspendable	104,869	-	-	104,869
Restricted for:				
Public Safety	-	-	44,849	44,849
Parks	-	-	170,283	170,283
Housing Rehabilitation	-	-	979,240	979,240
Economic Development	-	-	422,957	422,957
HOME Program	-	-	794,875	794,875
Traffic Safety	-	-	72,416	72,416
Traffic Signals	-	-	96,302	96,302
Streets and Roads	-	515,090	285,465	800,555
Debt Service	-	-	540,009	540,009
Capital Projects	18,196	-	-	18,196
Total Restricted	18,196	515,090	3,406,396	3,939,682
Assigned for:				
Economic Development	3,429	-	-	3,429
Debt Service	-	-	583,010	583,010
Capital Projects	60,033	-	13,848	73,881
Total Assigned	63,462	-	596,858	660,320
Unassigned	2,319,757	-	-	2,319,757
Total Fund Balances	$ 2,506,284	$ 515,090	$ 4,003,254	$ 7,024,628

*Included in the Unassigned Fund Balance for the General Fund is $803,003 that is set-aside as a reserve, by Council Resolution.

13. REVENUE LIMITATIONS IMPOSED BY CALIFORNIA PROPOSITION 218

Proposition 218, which was approved by the voters in November 1996, will regulate the City's ability to impose, increase, and extend taxes, assessments, and fees. Any new, increased, or extended taxes, assessments, and fees subject to the provisions of Proposition 218, require voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes, assessments, and fees are subject to the voter initiative process and may be rescinded in the future years by the voters.

14. CONTINGENCIES AND COMMITMENTS

The City is involved in various litigations. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the City's financial statements.

The City has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

The City leases three copiers under an operating lease which requires 60 monthly payments of $872. The City entered into a lease for fifteen golf carts under an operating lease which requires 18 seasonal monthly payments (May - October) of $2,160 plus tax. The City entered into a five year lease on December 15, 2014 for fifteen new carts which requires 30 seasonal payments (May - October) of $1,731 plus tax.

The following is a schedule, by year, of future minimum lease payments required under the operating leases as of June 30, 2015:

Fiscal Year Ended June 30,	Total
2016	19,098
2017	10,458
Total	$ 29,556

15. DEBT WITHOUT GOVERNMENT COMMITMENT

Local Agency Revenue Bonds - 1992

On October 29, 1992, the Susanville Public Financing Authority issued $1,650,000 of 1992 Revenue Bonds - Series B (the "Authority Bonds") for the purpose of acquiring the Assessment District 92-1 Miller Fletcher Bonds, (the "District Bonds") in the amount of $1,465,000. The Miller Fletcher Bonds were issued to provide the District with funds to design or acquire certain public improvements relating to the District.

The Authority Bonds are payable from and secured by repayment of the District Bonds. Interest was payable on March 1, 1993, and semiannually thereafter on March 1 and September 1 of each year until maturity, with principal due every September 1. Series B Bonds have interest rates of 6.60% to 7.75% and are due September 1, 2017.

The District Bonds are not general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof. Since these debts do not constitute an obligation of the City and the City is not obligated to make payment beyond the available bond reserves, these bonds have not been reflected in the long-term debt in the accompanying financial statements. The outstanding indebtedness on June 30, 2015 was $390,000. However, the Authority Bonds are still considered to be obligations of the City and are reported on the City's Statement of Net Position.

16. DEFICIT FUND BALANCES/NET POSITION

Governmental Activities

The City reported a deficit of $2,461,202 for Governmental Activities as of June 30, 2015. The deficit is the mainly due to the City's long term liabilities and deferred inflows of resources that are related to the City's pension plan that are expected to be funded over a period of time.

Major Funds

A deficit net position of $541,538 exists for the Natural Gas Fund. The deficit is the mainly due to the City's long term liabilities and deferred inflows of resources that are related to the City's pension plan that are expected to be funded over a period of time.

Internal Service Fund

A deficit of net position of $85,064 exists in the Retirement Benefits Fund. The deficit is due to the fund incurring more costs than charges to other funds.

17. PRIOR PERIOD ADJUSTMENT

The City recorded a prior period adjustments to record the City's net pension liability, record contributions made for pension during fiscal year ended June 30, 2014 as a deferred outflow of resources, record gas tax revenues reported in July 2014 as revenues for fiscal year ended June 30, 2015, and to eliminate unavailable revenues related to loan receivables.

Government-wide Statements

	Net Position, as Previously Reported	Prior Period Adjustment				Net Position, as Restated
		Accounts Receivable	Interest Receivable	Deferred Employer Contributions	Net Pension Liability	
Government-Wide Statements						
Governmental Activities	$ 4,542,217	$ (55,570)	$ 477	$ 4,796,765	$ (11,785,846)	$ (2,501,957)
Business-type Activities	$ 7,531,820	$ -	$ -	$ 659,611	$ (1,587,849)	$ 6,603,582

Fund Statements

	Fund Balance, as Previously Reported	Prior Period Adjustment					Fund Balance as Restated
		Accounts Receivable	Interest Receivable	Unavailable Revenue	Deferred Employer Contributions	Net Pension Liability	
Fund Statements:							
General Fund	$ 2,339,533	$ -	$ -	$ 69,105	$ -	$ -	$ 2,408,638
Gas Tax Fund	$ 584,704	$ (55,570)	$ 477	$ -	$ -	$ -	$ 529,611
State Revolving Loan Fund	$ 371,981	$ -	$ -	$ 628,755	$ -	$ -	$ 1,000,736
State Revolving Economic Development Fund	$ 372,747	$ -	$ -	$ 52,890	$ -	$ -	$ 425,637
HOME Revolving Loan Fund	$ 192,469	$ -	$ -	$ 555,663	$ -	$ -	$ 748,132
Water Enterprise Fund	$ 2,938,499	$ -	$ -	$ -	$ 310,405	$ (747,223)	$ 2,501,681
Natural Gas Fund	$ (239,893)	$ -	$ -	$ -	$ 349,206	$ (840,626)	$ (731,313)

18. SUBSEQUENT EVENTS

On September 1, 2015, the City entered into a loan for $1.2 million with Umpqua Bank to fund the construction of the Community Pool. In fiscal year 2013, the City and County of Lassen entered into a joint powers agreement to form the Honey Lake Valley Recreation Authority and each entity pledged financial support for the construction of a community pool.

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REQUIRED SUPPLEMENTARY INFORMATION

1. BUDGETS AND BUDGETARY ACCOUNTING

A. *Budgetary Control and Budgetary Accounting*

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governmental funds. 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 study 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 final 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 or decreases to a fund's overall budget must be approved by the City Council or Agency Board. Numerous properly authorized amendments are made during the fiscal year.

Budgetary control is enhanced by integrating the budget into the general ledger accounts. Encumbrance accounting (e.g. purchase orders) is employed by the City.

There was no budgets adopted for the HOME Revolving Fund.

1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

B. *Budgetary Comparison Schedules*

The following are the budget comparison schedules for all major Governmental Funds.

Budgetary Comparison Schedule, General Fund

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes and asssessments	$ 4,705,265	$ 4,735,164	$ 4,477,646	$ (257,518)
Licenses and permits	93,700	93,999	78,350	(15,649)
Fines and forfeitures	28,250	97,374	87,606	(9,768)
Use of money and property	28,600	34,602	30,319	(4,283)
Intergovernmental	129,383	496,684	236,118	(260,566)
Program income	5,600	5,600	-	(5,600)
Charges for services	91,906	89,443	74,323	(15,120)
Other revenues	56,064	116,450	112,558	(3,892)
Total revenues	5,138,768	5,669,316	5,096,920	(572,396)
EXPENDITURES:				
Current:				
General government:	895,208	927,221	859,783	67,438
Public Safety	3,469,282	3,579,536	3,372,561	206,975
Protective inspections	249,693	249,693	205,594	44,099
Community development	176,143	162,590	146,852	15,738
Community services	217,271	247,382	199,819	47,563
Capital outlay	7,628	290,668	22,696	267,972
Total expenditures	5,015,225	5,457,090	4,807,305	649,785
REVENUES OVER (UNDER) EXPENDITURES	123,543	212,226	289,615	77,389
OTHER FINANCING SOURCES (USES):				
Transfers in	29,674	51,868	51,870	2
Transfers out	(228,217)	(246,217)	(246,222)	(5)
Proceeds from sale of capital assets	-	2,385	2,383	(2)
Total other financing sources (uses)	(198,543)	(191,964)	(191,969)	(5)
Net change in fund balance	$ (75,000)	$ 20,262	97,646	$ 77,384
FUND BALANCE:				
Beginning of year, as restated			2,408,638	
End of year			$ 2,506,284	

1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

B Budgetary Comparison Schedules, Continued

Budgetary Comparison Schedule, Gas Tax Special Revenue Fund

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 10,400	$ 11,399	$ 11,535	$ 136
Intergovernmental	736,218	1,040,683	812,524	(228,159)
Other revenues	566	4,248	4,448	200
Total revenues	747,184	1,056,330	828,507	(227,823)
EXPENDITURES:				
Current				
Streets	832,184	1,142,295	843,028	299,267
Capital outlay	-	14,360	-	14,360
Total expenditures	832,184	1,156,655	843,028	313,627
Net change in fund balance	$ (85,000)	$ (100,325)	(14,521)	$ 85,804
FUND BALANCE:				
Beginning of year, as restated			529,611	
End of year			$ 515,090	

2. DEFINED BENEFIT PENSION PLAN

A. Miscellaneous Plan

City of Susanville Miscellaneous Plan, a Cost Sharing Defined Benefit Pension Plan
As of June 30, 2015
Last of 10 Years*
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

		6/30/2014
Proportion of the net pension liability		0.04728%
Proportionate share of the net pension liability	$	2,941,867
Covered - employee payroll	$	1,664,487
Proportionate Share of the net pension liability as percentage of covered-employee payroll		176.74%
Plan's fiduciary net position	$	11,733,638
Plan fiduciary net position as a percentage of the total pension liability		84.40%

Notes to Schedule:

*- Fiscal year 2015 was the 1 st year of implementation, therefore only one year is shown.

2. DEFINED BENEFIT PENSION PLAN, Continued

A. Miscellaneous Plan, Continued

City of Susanville Miscellaneous Plan, a Cost Sharing Defined Benefit Pension Plan
As of June 30, 2015
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

		2015
Contractually required contribution (actuarially determined)	$	259,324
Contribution in relation to the actuarially determined contributions		(259,324)
Contribtion deficiency (excess)	$	-
Covered-emplyee payroll	$	1,813,846
Contributions as a percentage of covered-employee payroll		14.30%

Note to Schedule

Valuation date: 6/30/2012

Methods and assumptions used to determine contribution rates:

Single and Agent Employers Example	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18 years
Asset valuation method	15 year smoothed market
Inflation	2.75%
Salary increases	3.30% to 14.20%, depending on Age, Service, and employment
Investment rate of return	7.50% (net of administrative expenses)
Retirement age	60 yrs.
Mortality	RP-2000 Healthy Annutant Mortality Table

* - Fiscal year 2015 was the 1 st year of implementation, therefore only one year is shown

2. DEFINED BENEFIT PENSION PLAN, Continued

B. *Safety Plan*

City of Susanville Safety Plan, a Cost Sharing Defined Benefit Pension Plan
As of June 30, 2015
Last of 10 Years*
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

		6/30/2014
Proportion of the net pension liability		0.05940%
Proportionate share of the net pension liability	$	3,695,886
Covered - employee payroll	$	1,279,059
Proportionate Share of the net pension liability as percentage of covered-employee payroll		288.95%
Plan's fiduciary net position	$	13,560,068
Plan fiduciary net position as a percentage of the total pension liability		83.10%

Notes to Schedule:

*- Fiscal year 2015 was the 1 st year of implementation, therefore only one year is shown.

2. DEFINED BENEFIT PENSION PLAN, Continued

B. *Safety Plan, Continued*

City of Susanville Safety Plan, a Cost Share Plan Defined Benefit Pension Plan
As of June 30, 2015
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

	2015
Contractually required contribution (actuarially determined)	$ 356,672
Contribution in relation to the actuarially determined contributions	(356,672)
Contribtion deficiency (excess)	$ -
Covered-emplyee payroll	$ 1,740,375
Contributions as a percentage of covered-employee payroll	20.49%

Note to Schedule

Valuation date:	6/30/2012

Methods and assumptions used to determine contribution rates:

Single and Agent Employers Example	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	15 year smoothed market
Inflation	2.75%
Salary increases	3.30% to 14.20%, depending on Age, Service, and employment
Investment rate of return	7.50% (net of administrative expenses)
Retirement age	50 years
Mortality	RP-2000 Healthy Annutant Mortality Table

* - Fiscal year 2015 was the 1 st year of implementation, therefore only one year is shown

SUPPLEMENTARY INFORMATION

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Local Law Enforcement Block Grant Fund accounts for a State grant is used to fund a Police Sergeant's position to supplement the number of personnnel assigned to provide law enforcement services to the City.

Street, Police, & 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 that is then re-issued in the form of new loans.

State Revolving Economic Development 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.

HOME Revolving Loan Special Revenue 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 Lane 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.

State of California Prop 30 AB109 Fund account for expenditures funded by Proposition 30 AB109 revenues.

Traffic Signals Fund account for fees collected from new developments within the Barry Creek and Chestnut Street areas used to repay the City for installation of the culverts.

NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

City Hall Debt Service Fund accounts for debt service payments on bond issued to remodel the City Hall.

Mark Roos 92B Debt Service Fund accounts for assessments collected from homebuyers within Miller/Fletcher Housing Development that are used to repay the bond that was issued in 1992 to install the infrastructure within this development.

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.

CAPITAL PROJECT FUND

Prob 1B Local Streets and Road Fund Fund accounts for Proposition 1B revenues and expenditures.

Sierra Park Project Fund accounts for Proposition 84 grant revenues used to create a sports complex on Sierra Road.

City Hall Parking Lot Project Fund accounts for amounts set aside for the City's City Hall Parking Lot Project.

STIP Capital Rehab Capital Project Fund accounts for expenditures of the 2012 Susanville Rehabilitation B Project funded through the State Transportation Improvement Program (STIP).

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City of Susanville
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2015

	Special Revenue Funds			
	Local Law Enforcement Block Grant Fund	Street Mitigation Fund	Police Mitigation Fund	Fire Mitigation Fund
ASSETS				
Cash and investments	$ 29,878	$ 118,182	$ 34,035	$ 84,457
Restricted cash and investments held by fiscal agents	-	-	-	-
Investment in bonds	-	-	-	-
Accounts receivable	17,475	-	2,357	-
Interest receivable	16	87	28	91
Prepaid expenditures	-	-	-	-
Loans receivable	-	-	-	-
Advanced to other funds	-	-	-	-
	$ 47,369	$ 118,269	$ 36,420	$ 84,548
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accrued salaries and wages payable	2,520	-	-	-
Due to other funds	-	-	-	-
Total liabilities	2,520	-	-	-
Fund Balances:				
Restricted	44,849	118,269	36,420	84,548
Assigned	-	-	-	-
Total fund balances	44,849	118,269	36,420	84,548
Total liabilities and fund balances	$ 47,369	$ 118,269	$ 36,420	$ 84,548

Special Revenue Funds						
Park Land In-lieu Fund	State Revolving Loan Fund	State Revolving Economic Development Fund	HOME Revolving Loan Fund	Traffic Safety Fund	Skyline Bicycle Lane Fund	State of California Prop 30 AB 109 Fund
$ 170,161	$ 288,870	$ 257,026	$ 272,631	$ 72,362	$ 7,497	38,725
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	745	2,167	-	-	-	-
122	207	184	198	54	6	-
-	-	-	-	-	-	-
-	520,714	52,167	492,994	-	-	-
-	198,001	111,413	-	-	-	-
$ 170,283	$ 1,008,537	$ 422,957	$ 765,823	$ 72,416	$ 7,503	$ 38,725
-	245	-	-	-	-	-
-	-	-	-	-	-	-
-	245	-	-	-	-	-
170,283	1,008,292	422,957	765,823	72,416	7,503	38,725
-	-	-	-	-	-	-
170,283	1,008,292	422,957	765,823	72,416	7,503	38,725
$ 170,283	$ 1,008,537	$ 422,957	$ 765,823	$ 72,416	$ 7,503	$ 38,725

City of Susanville
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2015

	Special Revenue Fund	Debt Service Fund		
	Traffic Signals Fund	City Hall Debt Service Fund	Mark Roos 92B Debt Service Fund	Side Fund Debt Service Fund
ASSETS				
Cash and investments	96,235	$ 52,239	$ 170,825	$ 359,210
Restricted cash and investments held by fiscal agents	-	-	150,009	-
Investment in bonds	-	-	390,000	-
Accounts receivable	-	-	-	-
Interest receivable	67	-	-	-
Prepaid expenditures	-	-	736	-
Loans receivable	-	-	-	-
Advanced to other funds	-	-	-	-
	$ 96,302	$ 52,239	$ 711,570	$ 359,210
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accrued salaries and wages payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund Balances:				
Restricted	96,302	-	540,009	-
Assigned	-	52,239	171,561	359,210
Total fund balances	96,302	52,239	711,570	359,210
Total liabilities and fund balances	$ 96,302	$ 52,239	$ 711,570	$ 359,210

Capital Projects Funds				Total
Prop 1B Local Streets and Road Fund	Sierra Park Project Fund	City Hall Parking Lot Project Fund	STIP Capital Rehab Project Fund	Non-Major Governmental Funds
$ -	$ -	$ 13,848	$ -	$ 2,066,181
-	-	-	-	150,009
-	-	-	-	390,000
-	-	-	148,069	170,813
-	-	-	-	1,060
-	-	-	-	736
-	-	-	-	1,065,875
-	-	-	-	309,414
$ -	$ -	$ 13,848	$ 148,069	$ 4,154,088
-	-	-	-	2,765
-	-	-	148,069	148,069
-	-	-	148,069	150,834
-	-	-	-	3,406,396
-	-	13,848	-	596,858
-	-	13,848	-	4,003,254
$ -	$ -	$ 13,848	$ 148,069	$ 4,154,088

City of Susanville
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2015

	Special Revenue Funds			
	Local Law Enforcement Block Grant Fund	Street Mitigation Fund	Police Mitigation Funds	Fire Mitigation Fund
REVENUES:				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Use of money and property	49	331	134	362
Intergovernmental revenues	102,797	-	-	-
Program income	-	-	-	-
Other revenues	-	6,790	11,139	8,910
Total revenues	102,846	7,121	11,273	9,272
EXPENDITURES:				
Current:				
Public safety	99,996	-	-	-
Streets	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	36,073	46,245
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	99,996	-	36,073	46,245
REVENUES OVER (UNDER) EXPENDITURES	2,850	7,121	(24,800)	(36,973)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(12,213)
Proceeds from sale of capital assets	-	-	1,350	3,766
Total other financing sources (uses)	-	-	1,350	(8,447)
Net change in fund balances	2,850	7,121	(23,450)	(45,420)
FUND BALANCES:				
Beginning of year, as restated	41,999	111,148	59,870	129,968
End of year	$ 44,849	$ 118,269	$ 36,420	$ 84,548

Special Revenue Funds						
Park Land In-lieu Fund	State Revolving Loan Fund	State Revolving Economic Development Fund	HOME Revolving Loan Fund	Traffic Safety Fund	Skyline Bicycle Lane Fund	State of California Prop 30 AB 109 Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	7,973	-	-
310	677	693	625	226	21	-
-	-	-	-	-	-	41,124
-	11,429	(3,373)	19,215	-	-	-
-	-	-	-	-	-	-
310	12,106	(2,680)	19,840	8,199	21	41,124
-	-	-	-	-	-	6,000
-	-	-	-	-	-	-
-	4,550	-	2,149	-	-	-
15,041	-	-	-	24,940	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,041	4,550	-	2,149	24,940	-	6,000
(14,731)	7,556	(2,680)	17,691	(16,741)	21	35,124
160,000	-	-	-	-	-	-
-	-	-	-	-	-	(24,672)
-	-	-	-	-	-	-
160,000	-	-	-	-	-	(24,672)
145,269	7,556	(2,680)	17,691	(16,741)	21	10,452
25,014	1,000,736	425,637	748,132	89,157	7,482	28,273
$ 170,283	$ 1,008,292	$ 422,957	$ 765,823	$ 72,416	$ 7,503	$ 38,725

City of Susanville
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2015

	Special Revenue Fund	Debt Service Fund		
	Traffic Signals Fund	City Hall Debt Service Fund	Mark Roos 92B Debt Service Fund	Side Fund Debt Service Fund
REVENUES:				
Taxes and assessments	$ -	$ -	$ 18,052	$ -
Fines and forfeitures	-	-	-	-
Use of money and property	267	-	24	-
Intergovernmental revenues	-	-	-	-
Program income	-	-	-	-
Other revenues	-	-	-	-
Total revenues	267	-	18,076	-
EXPENDITURES:				
Current:				
Public safety	-	-	-	-
Streets	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	87,777	110,000	193,000
Interest and fiscal charges	-	50,273	37,607	342,236
Total expenditures	-	138,050	147,607	535,236
REVENUES OVER (UNDER) EXPENDITURES	267	(138,050)	(129,531)	(535,236)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	141,414	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	141,414	-	-
Net change in fund balances	267	3,364	(129,531)	(535,236)
FUND BALANCES:				
Beginning of year, as restated	96,035	48,875	841,101	894,446
End of year	$ 96,302	$ 52,239	$ 711,570	$ 359,210

Capital Projects Fund		Capital Projects Fund		Total
Prop 1B Local Streets and Road Fund	Sierra Park Project Fund	City Hall Parking Lot Project Fund	STIP Capital Rehab Project Fund	Non-Major Governmental Funds
$ -	$ -	$ -	$ -	$ 18,052
-	-	-	-	7,973
16	-	-	-	3,735
-	-	-	100,951	244,872
-	-	-	-	27,271
-	-	6,388	-	33,227
16	-	6,388	100,951	335,130
-	-	-	-	105,996
25,667	-	-	105,041	130,708
-	4	-	-	6,703
-	-	37,139	-	159,438
-	-	-	-	390,777
-	-	-	-	430,116
25,667	4	37,139	105,041	1,223,738
(25,651)	(4)	(30,751)	(4,090)	(888,608)
-	-	-	-	301,414
-	(172,476)	-	-	(209,361)
-	-	-	-	5,116
-	(172,476)	-	-	97,169
(25,651)	(172,480)	(30,751)	(4,090)	(791,439)
25,651	172,480	44,599	4,090	4,794,693
$ -	$ -	$ 13,848	$ -	$ 4,003,254

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City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Local Law Enforcement Block Grant Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ 44	$ 49	$ 5
Intergovernmental revenue	100,000	102,797	102,797	-
Total revenues	100,000	102,841	102,846	5
EXPENDITURES:				
Current:				
Public safety:	100,000	100,000	99,996	4
Total expenditures	100,000	100,000	99,996	4
Net change in fund balance	$ -	$ 2,841	2,850	$ 9
FUND BALANCE:				
Beginning of year			41,999	
End of year			$ 44,849	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Street Mitigation Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ 297	$ 331	$ 34
Other revenues	23,000	23,000	6,790	(16,210)
Total revenues	23,000	23,297	7,121	(16,176)
Net change in fund balance	$ 23,000	$ 23,297	7,121	$ (16,176)
FUND BALANCE:				
Beginning of year			111,148	
End of year			$ 118,269	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Police Mitigation Fund
For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ -	$ 134	$ 134
Other revenues	30,000	32,356	11,139	(21,217)
Total revenues	30,000	32,356	11,273	(21,083)
EXPENDITURES:				
Capital outlay	55,000	55,000	36,073	18,927
Total expenditures	55,000	55,000	36,073	18,927
REVENUES OVER (UNDER) EXPENDITURES	(25,000)	(22,644)	(24,800)	(2,156)
OTHER FINANCING SOURCES:				
Proceeds from sale of capital assets	-	1,700	1,350	(350)
Net change in fund balance	$ (25,000)	$ (20,944)	(23,450)	$ (2,156)
FUND BALANCE:				
Beginning of year			59,870	
End of year			$ 36,420	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Fire Mitigation Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ 618	$ 362	$ (256)
Other revenues	32,000	32,000	8,910	(23,090)
Total revenues	32,000	32,618	9,272	(23,346)
EXPENDITURES:				
Capital outlay	65,000	65,000	46,245	18,755
Total expenditures	65,000	65,000	46,245	18,755
REVENUE OVER (UNDER) EXPENDITURES	(33,000)	(32,382)	(36,973)	(4,591)
OTHER FINANCING SOURCES:				
Transfers out	-	(12,213)	(12,213)	-
Proceeds from sale of capital assets	-	3,766	3,766	-
Total other financing sources	-	(8,447)	(8,447)	-
Net change in fund balance	$ (33,000)	$ (40,829)	(45,420)	$ (4,591)
FUND BALANCE:				
Beginning of year			129,968	
End of year			$ 84,548	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Park Land In-lieu Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ -	$ 310	$ 310
Other revenues	850	850	-	(850)
Total revenues	850	850	310	(540)
EXPENDITURES:				
Capital outlay	-	30,041	15,041	15,000
Total expenditures	-	30,041	15,041	15,000
REVENUE OVER (UNDER) EXPENDITURES	850	(29,191)	(14,731)	14,460
OTHER FINANCING SOURCES:				
Transfers in	-	160,000	160,000	-
Total other financing sources	-	160,000	160,000	-
Net change in fund balance	$ 850	$ 130,809	145,269	$ 14,460
FUND BALANCE:				
Beginning of year			25,014	
End of year			$ 170,283	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

State Revolving Loan Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ 614	$ 677	$ 63
Program income	20,000	119,471	11,429	(108,042)
Total revenues	20,000	120,085	12,106	(107,979)
EXPENDITURES:				
Current:				
Community Development	100,000	100,000	4,550	(95,450)
Total expenditures	100,000	100,000	4,550	(95,450)
Net change in fund balance	$ (80,000)	$ 20,085	7,556	$ (107,979)
FUND BALANCE:				
Beginning of year, as restated			1,000,736	
End of year			$ 1,008,292	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
State Revolving Economic Development Fund
For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 198	$ 198	$ 693	$ 495
Program income	2,000	2,000	(3,373)	(5,373)
Total revenues	2,198	2,198	(2,680)	(4,878)
Net change in fund balance	$ 2,198	$ 2,198	(2,680)	$ (4,878)
FUND BALANCE:				
Beginning of year, as restated			425,637	
End of year			$ 422,957	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

HOME Revolving Loan Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 155	$ 528	$ 625	$ 97
Program income	10,000	81,883	19,215	(62,668)
Total revenues	10,155	82,411	19,840	(62,571)
EXPENDITURES:				
Current:				
Community Development	-	-	2,149	2,149
Total expenditures	-	-	2,149	2,149
Net change in fund balance	$ 10,155	$ 82,411	17,691	$ (62,571)
FUND BALANCE:				
Beginning of year, as restated			748,132	
End of year			$ 765,823	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Traffic Safety Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Fines and forfeitures	$ 10,000	$ 10,000	$ 7,973	$ (2,027)
Use of money and property	158	158	226	68
Total revenues	10,158	10,158	8,199	(1,959)
EXPENDITURES:				
Capital outlay	32,000	32,000	24,940	7,060
Total expenditures	32,000	32,000	24,940	7,060
Net change in fund balance	$ (21,842)	$ (21,842)	(16,741)	$ 5,101
FUND BALANCE:				
Beginning of year			89,157	
End of year			$ 72,416	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Skyline Bicycle Lane Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ 19	$ 21	$ 2
Other revenues	100	100	-	(100)
Total revenues	100	119	21	(98)
Net change in fund balance	$ 100	$ 119	21	$ (98)
FUND BALANCE:				
Beginning of year			7,482	
End of year			$ 7,503	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

State of California Prop 30 AB 109 Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental revenues	$ 26,674	$ 41,124	$ 41,124	$ -
Total revenues	26,674	41,124	41,124	-
EXPENDITURES:				
Current:				
Public safety	-	7,000	6,000	(1,000)
Total expenditures	-	7,000	6,000	(1,000)
REVENUE OVER (UNDER) EXPENDITURES	26,674	34,124	35,124	(1,000)
OTHER FINANCING SOURCES:				
Transfers out	(24,674)	(24,674)	(24,672)	2
Total other financing sources (uses)	(24,674)	(24,674)	(24,672)	2
Net change in fund balance	$ 2,000	$ 9,450	10,452	$ (998)
FUND BALANCE:				
Beginning of year			28,273	
End of year			$ 38,725	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Traffic Signals Fund
For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental revenues	$ -	$ 247	$ 267	$ 20
Charges for services	500	500	-	(500)
Total revenues	500	747	267	(480)
Net change in fund balance	$ 500	$ 747	267	$ (480)
FUND BALANCE:				
Beginning of year			96,035	
End of year			$ 96,302	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

City Hall Debt Service Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 100	$ -	$ -	$ -
Total revenues	100	-	-	-
EXPENDITURES:				
Debt service:				
Principal	87,777	87,777	87,777	-
Interest and fiscal charges	54,274	50,274	50,273	1
Total expenditures	142,051	138,051	138,050	1
REVENUES OVER (UNDER) EXPENDITURES	(141,951)	(138,051)	(138,050)	1
OTHER FINANCING SOURCES (USES):				
Transfers in	141,951	141,951	141,414	-
Total other financing sources (uses)	141,951	141,951	141,414	-
Net change in fund balance	$ -	$ 3,900	3,364	$ 1
FUND BALANCE:				
Beginning of year			48,875	
End of year			$ 52,239	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Mark Roos 92B Debt Service Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes and assessments	$ 148,988	$ 148,988	$ 18,052	$ (130,936)
Use of money and property	-	24	24	-
Total revenues	148,988	149,012	18,076	(130,936)
EXPENDITURES:				
Debt service:				
Principal	110,000	110,000	110,000	-
Interest and fiscal charges	38,988	38,988	37,607	1,381
Total expenditures	148,988	148,988	147,607	1,381
Net change in fund balance	$ -	$ 24	(129,531)	$ (129,555)
FUND BALANCE:				
Beginning of year			841,101	
End of year			$ 711,570	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Side Fund Debt Service Fund
For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES:				
Debt service:				
Principal	146,000	146,000	193,000	(47,000)
Interest and fiscal charges	226,836	226,836	342,236	(115,400)
Debt issuance cost	-	-	-	-
Total expenditures	372,836	372,836	535,236	(162,400)
Net change in fund balance	$ (372,836)	$ (372,836)	(535,236)	$ (162,400)
FUND BALANCE:				
Beginning of year			894,446	
End of year			$ 359,210	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Prop 1B Local Streets and Road Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ -	$ 16	$ 16
Total revenues	-	-	16	16
EXPENDITURES:				
Current:				
Streets	$ -	$ 25,652	$ 25,667	$ (15)
Total expenditures	-	25,652	25,667	(15)
Net change in fund balance	$ -	$ 25,652	(25,651)	$ 1
FUND BALANCE:				
Beginning of year			25,651	
End of year			$ -	

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Sierra Park Project Fund
For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES:				
Current:				
Community development	$ -	$ 3	$ 4	$ (1)
Total expenditures	-	3	4	(1)
REVENUES OVER (UNDER) EXPENDITURES	-	(3)	(4)	(1)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(172,476)	(172,476)	-
Total other financing sources (uses)	-	(172,476)	(172,476)	-
Net change in fund balance	$ -	$ (172,479)	(172,480)	$ (1)
FUND BALANCE:				
Beginning of year			172,480	
End of year			$ -	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

City Hall Parking Lot Project Fund

For the year ended June 30, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Other revenues	$ -	$ 6,388	$ 6,388	$ -
Total revenues	-	6,388	6,388	-
EXPENDITURES:				
Capital outlay	-	50,988	37,139	13,849
Total expenditures	-	50,988	37,139	13,849
Net change in fund balance	$ -	$ (44,600)	(30,751)	$ 13,849
FUND BALANCE:				
Beginning of year			44,599	
End of year			$ 13,848	

City of Susanville

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

STIP Rehab Capital Project Fund

For the year ended June 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 100,950	$ 100,951	$ 1
Total revenues	-	100,950	100,951	1
EXPENDITURES:				
Current:				
Streets	-	99,984	105,041	(5,057)
Total expenditures	-	99,984	105,041	(5,057)
Net change in fund balance	$ -	$ 966	(4,090)	$ (5,056)
FUND BALANCE:				
Beginning of year			4,090	
End of year			$ -	

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NON MAJOR ENTERPRISE FUNDS

Airport Fund accounts for the activities of the City's airport

Geothermal Fund accounts for the activities of prividing geothermal heat to the residents of the City

Golf Course Fund accounts for the City's golf course

City of Susanville
Combining Statement of Net Position
Non-Major Enterprise Funds
June 30, 2015

	Airport Fund	Golf Course Fund	Geothermal Fund	Total Non-Major Enterprise Funds
ASSETS				
Current assets:				
Cash and investments	$ 58,833	$ 53,136	$ 304,818	$ 416,787
Accounts receivable	301,495	8,020	6,486	316,001
Interest receivable	-	19	212	231
Prepaid expenses	-	170	1,199	1,369
Inventory	-	2,046	-	2,046
Total current assets	360,328	63,391	312,715	736,434
Noncurrent assets:				
Capital assets:				
Non-depreciable, net	43,189	2,168,107	249,124	2,460,420
Depreciable, net	2,280,462	320,114	2,488	2,603,064
Total capital assets	2,323,651	2,488,221	251,612	5,063,484
Total noncurrent assets	2,323,651	2,488,221	251,612	5,063,484
Total assets	2,683,979	2,551,612	564,327	5,799,918
LIABILITIES				
Current liabilities:				
Accounts payable	359,944	47,525	119	407,588
Accrued wages	-	12,853	-	12,853
Unearned revenue	-	42,929	-	42,929
Total current liabilities	359,944	103,307	119	463,370
Total noncurrent liabilities	-	-	-	-
Total liabilities	359,944	103,307	119	463,370
NET POSITION				
Net investment in capital assets	2,323,651	2,488,221	251,612	5,063,484
Unrestricted	384	(39,916)	312,596	273,064
Total net position	$ 2,324,035	$ 2,448,305	$ 564,208	$ 5,336,548

City of Susanville
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Non-Major Enterprise Funds
For the year ended June 30, 2015

	Airport Fund	Golf Course Fund	Geothermal Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES:				
Sales and charges for services	$ 97,016	$ 352,673	$ 85,004	$ 534,693
Total operating revenues	97,016	352,673	85,004	534,693
OPERATING EXPENSES:				
Direct:				
Administration	52,583	344,802	27,719	425,104
Depreciation and amortization	124,628	22,287	621	147,536
Total direct operating expenses	177,211	367,089	28,340	572,640
Indirect:				
Overhead allocation	40,404	19,092	28,689	88,185
Total indirect operating expenses	40,404	19,092	28,689	88,185
Total operating expenses	217,615	386,181	57,029	660,825
OPERATING INCOME (LOSS):	(120,599)	(33,508)	27,975	(126,132)
NONOPERATING REVENUES (EXPENSES):				
Interest income	16	-	815	831
Interest expense and fiscal charges	(27)	-	-	(27)
Reimbursements	112	1,500	-	1,612
Total nonoperating revenues (expenses)	101	1,500	815	2,416
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(120,498)	(32,008)	28,790	(123,716)
Capital contributions	566,882	-	-	566,882
Transfers in	42,168	18,000	-	60,168
Total transfers	42,168	18,000	-	60,168
Change in net position	488,552	(14,008)	28,790	503,334
NET POSITION:				
Beginning of year, as restated	1,835,483	2,462,313	535,418	4,833,214
End of year	$ 2,324,035	$ 2,448,305	$ 564,208	$ 5,336,548

City of Susanville
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the year ended June 30, 2015

	Airport Fund	Golf Course Fund	Geothermal Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	$ (160,833)	$ 347,255	$ 84,105	$ 270,527
Payments to suppliers and users	273,448	6,035	(28,654)	250,829
Payments to employees	(52,583)	(336,840)	(27,719)	(417,142)
Net cash provided by operating activities	60,032	16,450	27,732	104,214
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash receipts from other funds	42,168	18,000	-	60,168
Net cash provided by noncapital financing activities	42,168	18,000	-	60,168
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	(612,174)	(30,766)	-	(642,940)
Capital grants received	566,994	1,500	-	568,494
Interest paid	(27)	-	-	(27)
Net cash used in capital and related financing activities	(45,207)	(29,266)	-	(74,473)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	16	9	748	773
Net cash provided by investing activities	16	9	748	773
NET INCREASE IN CASH AND CASH EQUIVALENTS	57,009	5,193	28,480	90,682
CASH AND CASH EQUIVALENTS:				
Beginning of year	1,824	47,943	276,338	326,105
End of year	$ 58,833	$ 53,136	$ 304,818	$ 416,787
FINANCIAL STATEMENT PRESENTATION:				
Cash and investments	$ 58,833	$ 53,136	$ 304,818	$ 416,787
Total	$ 58,833	$ 53,136	$ 304,818	$ 416,787
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	$ (120,599)	$ (33,508)	$ 27,975	$ (126,132)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	124,628	22,287	621	147,536
Changes in assets and liabilities:				
Accounts receivable	(257,849)	639	(899)	(258,109)
Prepaid expenses	-	(85)	1	(84)
Accounts payable	313,852	23,331	34	337,217
Accrued wages	-	7,962	-	7,962
Unearned revenue	-	(6,057)	-	(6,057)
Total adjustments	180,631	49,958	(243)	230,346
Net cash provided by operating activities	$ 60,032	$ 16,450	$ 27,732	$ 104,214

INTERNAL SERVICE FUNDS

Public Works Administration Fund accounts for the City's public works administration activities

Risk Administration Fund accounts for the 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
All Internal Service Funds
June 30, 2015

	Public Works Administration Fund	Risk Management Fund	Retirement Benefits Fund	Total
ASSETS				
Current assets:				
Cash and investments	$ 26,219	$ 234,679	$ 34,717	$ 295,615
Accounts receivable	-	43,761	-	43,761
Interest receivable	89	127	-	216
Prepaid expenses	814	2,649	-	3,463
Total current assets	27,122	281,216	34,717	343,055
Total assets	27,122	281,216	34,717	343,055
LIABILITIES				
Liabilities:				
Current liabilities:				
Accounts payable	3,226	4,396	-	7,622
Accrued wages	7,181	3,096	-	10,277
Compensated absences - due within one year	3,605	-	-	3,605
Early retirement incentive - due within one year	-	-	44,640	44,640
Sick leave conversion payable - due within one year	-	-	6,144	6,144
Total current liabilities	14,012	7,492	50,784	72,288
Noncurrent liabilities:				
Compensated absences - due in more than one year	11,415	-	-	11,415
Early retirement incentive - due in more than one year	-	-	39,060	39,060
Sick leave conversion payable - due in more than one year	-	-	29,937	29,937
Total noncurrent liabilities	11,415	-	68,997	80,412
Total liabilities	25,427	7,492	119,781	152,700
NET POSITION				
Unrestricted	1,695	273,724	(85,064)	190,355
Total net position	$ 1,695	$ 273,724	$ (85,064)	$ 190,355

City of Susanville
Combining Statement of Revenues, Expenses and Changes in Net Position
All Internal Service Funds
For the year ended June 30, 2015

	Public Works Administration Fund	Risk Management Fund	Retirement Benefits Fund	Total
OPERATING REVENUES:				
Charges for services	$ 441,440	$ 565,902	$ -	$ 1,007,342
Total operating revenues	441,440	565,902	-	1,007,342
OPERATING EXPENSES:				
Administration	377,278	277,964	-	655,242
Insurance costs and claims	64,903	244,177	-	309,080
Total operating expenses	442,181	522,141	-	964,322
OPERATING INCOME (LOSS)	(741)	43,761	-	43,020
NONOPERATING REVENUES EXPENSES:				
Gain on sale of capital assets	15	-	-	15
Interest income	269	-	-	269
Total nonoperating revenues (expenses)	284	-	-	284
INCOME (LOSS) BEFORE TRANSFERS	(457)	43,761	-	43,304
Transfers in	2,495	-	44,640	47,135
Total transfers in (out)	2,495	-	44,640	47,135
Change in net position	2,038	43,761	44,640	90,439
NET POSITION:				
Beginning of year	(343)	229,963	(129,704)	99,916
End of year	$ 1,695	$ 273,724	$ (85,064)	$ 190,355

City of Susanville
Combining Statement of Cash Flows
All Internal Service Funds
For the year ended June 30, 2015

	Public Works Administration Fund	Risk Management Fund	Retirement Benefits Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from city charges	$ 441,440	$ 522,080	$ -	$ 963,520
Payment to suppliers and users	(74,523)	(245,030)	-	(319,553)
Payment to employees	(370,731)	(274,868)	(37,703)	(683,302)
Net cash provided by (used in) operating activities	(3,814)	2,182	(37,703)	(39,335)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash receipts from other funds	2,495	-	44,640	47,135
Net cash provided by noncapital financing activities	2,495	-	44,640	47,135
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of capital assets	15	-	-	15
Net cash provided by capital and related financing activities	15	-	-	15
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income received	181	-	-	181
Net cash provided by investing activities	181	-	-	181
Net increase (decrease) in cash and cash equivalents	(1,123)	2,182	6,937	7,996
CASH AND CASH EQUIVALENTS:				
Beginning of year	27,342	232,497	27,780	287,619
End of year	$ 26,219	$ 234,679	$ 34,717	$ 295,615
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	$ (741)	$ 43,761	$ -	$ 43,020
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Changes in assets and liabilities:				
Accounts receivable	-	(43,822)	-	(43,822)
Prepaid expenses	389	(1,982)	-	(1,593)
Accounts payable	(10,009)	1,129	-	(8,880)
Accrued wages	1,831	3,096	-	4,927
Compensated absences	4,716	-	-	4,716
Early retirement incentive	-	-	(44,640)	(44,640)
Sick leave conversion payable	-	-	6,937	6,937
Total adjustments	(3,073)	(41,579)	(37,703)	(82,355)
Net cash provided by (used in) operating activities	$ (3,814)	$ 2,182	$ (37,703)	$ (39,335)

FIDUCIARY FUNDS

LAFCO Fund, accounts for agency activities for LAFCO.

HUSA Busines Improvement Fund accounts for agency activities for HUSA.

Air Pollution District Fund accounts for agency activities for the Air Pollution District.

City of Susanville
Agency Funds
Combining Statement of Changes in Assets and Liabilities
June 30, 2015

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
LAFCO Fund				
ASSETS				
Cash and investments	$ 23,356	$ 64,424	$ (52,226)	$ 35,554
Accounts receivable	-	2,000	-	2,000
Interest receivable	16	34	(16)	34
Total Assets	$ 23,372	$ 66,458	$ (52,242)	$ 37,588
LIABILITIES				
Accounts payable	$ -	$ 3,488	$ -	$ 3,488
Deposits payable	23,372	62,970	(52,242)	34,100
Total Liabilities	$ 18,740	$ 66,458	$ (52,242)	$ 37,588
HUSA Business Improvement Fund				
ASSETS				
Cash and investments	$ 5,579	$ 8,947	$ (5,579)	$ 8,947
Accounts receivable	6,398	6,032	(6,398)	6,032
Total Assets	$ 11,977	$ 14,979	$ (11,977)	$ 14,979
LIABILITIES				
Accounts payable	$ -	$ 1,460	$ -	$ 1,460
Deposits payable	11,977	13,519	(11,977)	13,519
Total Liabilities	$ 11,977	$ 14,979	$ (11,977)	$ 14,979
Air Pollution District Fund				
ASSETS				
Cash and investments	$ 690,983	$ 655,615	$ (690,983)	$ 655,615
Accounts receivable	8,920	21,728	(8,920)	21,728
Interest receivable	274	429	(274)	429
Total Assets	$ 700,177	$ 677,772	$ (700,177)	$ 677,772
LIABILITIES				
Accounts payable	$ 4,258	$ 2,917	$ (4,258)	$ 2,917
Deposits payable	688,350	665,641	(688,350)	665,641
Compensated absences	7,569	9,214	(7,569)	9,214
Total Liabilities	$ 700,177	$ 677,772	$ (700,177)	$ 677,772
Total Agency Funds				
ASSETS				
Cash and investments	$ 719,918	$ 728,986	$ (748,788)	$ 700,116
Accounts receivable	15,318	29,760	(15,318)	29,760
Interest receivable	290	463	(290)	463
Total Assets	$ 735,526	$ 759,209	$ (764,396)	$ 730,339
LIABILITIES				
Accounts payable	$ 4,258	$ 7,865	$ (4,258)	$ 7,865
Deposits payable	723,699	742,130	(752,569)	713,260
Compensated absences	7,569	9,214	(7,569)	9,214
Total Liabilities	$ 735,526	$ 759,209	$ (764,396)	$ 730,339

Exhibit A-1

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.

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.

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.

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.

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.

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 Twelve Fiscal Years
Accrual Basis of Accounting

	Fiscal Year			
	2004	2005	2006	2007
Governmental activities				
Net investment in capital assets	$ 2,154,482	$ 2,525,295	$ 2,648,771	$ 2,480,051
Restricted	253,461	1,600,652	1,565,208	1,651,776
Unrestricted	3,378,973	3,515,171	3,830,893	4,404,242
Total governmental activities net position	$ 5,786,916	$ 7,641,118	$ 8,044,872	$ 8,536,069
Business-type activities				
Net investment in capital assets	$ 352,514	$ 1,651,318	$ (3,892,035)	$ 3,673,059
Restricted for Debt Service	2,373,866	3,328,579	3,089,827	2,971,552
Unrestricted	(844,764)	(3,708,004)	1,368,985	(5,823,491)
Total business-type activities net position	$ 1,881,616	$ 1,271,893	$ 566,777	$ 821,120
Primary government				
Net investment in capital assets	$ 2,506,996	$ 4,176,613	$ (1,243,264)	$ 6,153,110
Restricted	2,627,327	4,929,231	4,655,035	4,623,328
Unrestricted	2,534,209	(192,833)	5,199,878	(1,419,249)
Total primary government net position	$ 7,668,532	$ 8,913,011	$ 8,611,649	$ 9,357,189

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							
2008	2009	2010	2011	2012	2013	2014 (1)	2015
$ 2,274,687	$ 2,062,283	$ 1,849,411	$ 1,829,076	$ 2,308,372	$ 2,012,346	$ 1,857,866	$ 2,419,492
1,780,484	1,547,711	1,568,520	1,498,398	4,528,631	4,087,019	4,440,352	3,939,682
5,396,427	5,607,906	5,810,858	5,908,797	2,409,681	2,510,650	(1,756,001)	(8,820,376)
$ 9,451,598	$ 9,217,900	$ 9,228,789	$ 9,236,271	$ 9,246,684	$ 8,610,015	$ 4,542,217	$ (2,461,202)
$ (2,285,127)	$ (1,804,335)	$ (2,877,539)	$ (990,783)	$ (2,692,970)	$ (488,623)	$ (3,222,304)	$ (2,742,485)
2,864,661	2,864,798	2,864,195	2,287,718	2,289,356	2,446,070	2,445,921	2,446,530
2,044,780	2,269,768	3,649,199	3,672,627	6,180,214	5,049,590	8,308,203	7,722,700
$ 2,624,314	$ 3,330,231	$ 3,635,855	$ 4,969,562	$ 5,776,600	$ 7,007,037	$ 7,531,820	$ 7,426,745
$ (10,440)	$ 257,948	$ (1,028,128)	$ 838,293	$ (384,598)	$ 1,523,723	$ (1,364,438)	$ (322,993)
4,645,145	4,412,509	4,432,715	3,786,116	6,817,987	6,533,089	6,886,273	6,386,212
7,441,207	7,877,674	9,460,057	9,581,424	8,589,895	7,560,240	6,552,202	(1,097,676)
$12,075,912	$12,548,131	$12,864,644	$14,205,833	$15,023,284	$15,617,052	$12,074,037	$ 4,965,543

Schedule 2
City of Susanville
Changes in Net Position
Last Twelve Fiscal Years
Accrual Basis of Accounting

	Fiscal Year			
	2004	2005	2006	2007
Expenses				
Governmental activities:				
General government	$2,055,249	$1,991,240	$1,629,410	$1,616,449
Public safety	3,451,988	3,407,302	3,398,809	3,537,646
Streets	887,797	763,635	663,794	884,532
Protective Inspections	213,806	190,003	203,979	212,454
Community services	473,055	415,340	328,252	504,755
Community development	255,211	185,535	867,183	336,742
Interest on long term debt	199,930	402,890	294,672	230,157
Total governmental activities expenses	7,537,036	7,355,945	7,386,099	7,322,735
Business-type activities:				
Rodeo	$70,032	55,031	36,508	0
Airport	81,362	116,260	113,600	145,780
Water	1,442,121	2,207,464	2,200,070	2,180,730
Geothermal	190,297	207,914	104,637	46,800
Natural Gas	2,814,468	3,858,071	4,855,872	4,783,357
Swimming Pool (closed in 2004-05)	193,679	148,842	0	0
Day Care	130,794	140,657	140,796	133,493
Golf Course	1,036	7,701	6,400	37,749
Total business-type activities expenses	4,923,789	6,741,940	7,457,883	7,327,909
Total primary government expenses	$12,460,825	$14,097,885	$14,843,982	$14,650,644
Program Revenues				
Governmental activities				
Charges for services:				
General government	$362,530	$854,062	$1,020,336	$743,153
Public safety	273,909	448,104	179,907	308,352
Streets	97,142	277,403	0	265,907
Protective Inspections	195,483	219,654	232,684	167,645
Community services	24,349	31,918	4,784	5,932
Community development	44,159	48,584	45,392	48,620
Operating grants and contributions	2,834,407	675,192	890,930	690,816
Capital grants and contributions	0	53,172	337,178	494,448
Total governmental activities program revenues	3,831,979	2,608,089	2,711,211	2,724,873
Business-type activities:				
Charges for services:				
Rodeo	61,297	50,700	29,654	0
Airport	32,867	36,553	41,302	50,190
Water	1,796,393	2,118,368	2,046,516	2,064,187
Geothermal	250,742	223,565	71,124	73,653
Natural Gas	1,749,040	2,724,148	4,264,151	4,325,805
Swimming Pool	93,474	43,391	0	0
Day Care	98,485	134,231	121,386	117,446
Golf Course	0	0	0	0
Operating grants and contributions	25,666	174,347	202,667	283,641
Capital grants and contributions				438,934
Total business-type activities program revenues	4,107,964	5,505,303	6,776,800	7,353,856
Total primary government program revenues	$7,939,943	$8,113,392	$9,488,011	$10,078,729

Fiscal Year							
2008	2009	2010	2011	2012	2013	2014	2015
$816,839	$1,228,083	$1,094,945	$1,149,706	$1,105,539	$787,118	$943,178	$975,485
3,696,206	3,479,617	3,517,162	3,461,796	3,371,428	3,249,421	3,373,503	3,701,118
1,427,687	935,540	963,197	1,240,131	839,484	2,580,926	1,006,322	956,939
244,966	235,270	210,793	239,869	203,416	214,070	237,433	207,152
325,669	288,355	255,316	255,719	242,259	240,801	328,807	259,123
462,648	416,103	149,961	106,432	214,604	405,626	141,523	153,554
194,800	186,060	175,910	166,008	288,284	116,906	289,184	311,569
7,168,815	6,769,028	6,367,284	6,619,661	6,265,014	7,594,868	6,319,950	6,564,940
0	0	0	0	0	0	0	0
166,609	189,488	171,886	227,608	248,776	236,959	219,979	217,642
2,145,401	2,396,179	2,126,843	1,997,499	1,976,560	2,041,448	1,989,849	2,091,691
63,868	55,889	52,561	67,755	47,435	48,214	57,744	57,029
4,941,853	4,924,613	4,557,201	4,341,673	4,093,592	4,052,356	4,170,689	3,766,602
0	0	0	0	0	0	0	0
118,160	144,912	120,890	93,502	0	0	0	0
99,865	112,179	136,267	311,089	442,571	429,898	350,476	386,181
7,535,756	7,823,260	7,165,648	7,039,126	6,808,934	6,808,875	6,788,737	6,519,145
$14,704,571	$14,592,288	$13,532,932	$13,658,787	$13,073,948	$14,403,743	$13,108,687	$13,084,085
$27,937	$132,822	$155,256	$303,864	$487,912	$12,830	$103,486	$106,054
121,247	137,948	172,430	201,942	127,275	68,428	52,593	136,678
	36,417	49,047	61,704	86,309	436	1,715	4,448
	31,433	9,491	8,749	1,761	75,200	117,560	94,793
8,931	18,526	22,472	20,461	24,152	99,123	178,785	74,784
176,485	100,443	94,344	86,654	95,094	33,288	52,538	38,249
1,178,902	1,183,468	748,635	741,230	799,904	994,075	1,096,669	925,909
1,098,653	98,210	162,515	600,507	155,084	1,736,845	896,293	738,606
2,612,155	1,739,267	1,414,190	2,025,111	1,777,491	3,020,225	2,499,639	2,119,521
0	0	0	0	0	0	0	0
52,477	58,097	58,284	70,632	70,075	78,488	81,680	97,128
2,049,605	2,424,802	2,315,996	2,271,480	2,358,189	2,335,499	2,280,947	2,194,458
69,389	69,391	69,783	100,728	92,731	92,732	92,732	85,004
4,650,665	4,271,575	4,723,849	4,667,746	4,431,883	4,499,718	4,581,073	3,945,118
0	0	0	0	0	0	0	0
107,890	76,875	60,676	39,895	0	0	0	0
0	0	0	182,573	318,888	314,274	334,239	354,173
439,104	10,000	0	0	0	38,574	0	0
1,672,609	1,490,068	29,175	24,176	154,941	99,685	61,354	586,883
9,041,739	8,400,808	7,257,763	7,357,230	7,426,707	7,458,970	7,432,025	7,262,764
$11,653,894	$10,140,075	$8,671,953	$9,382,341	$9,204,198	$10,479,195	$9,931,664	$9,382,285

Schedule 2
City of Susanville
Changes in Net Position
Last Twelve Fiscal Years
Accrual Basis of Accounting

	Fiscal Year			
	2004	2005	2006	2007
Net (Expense)/Revenue				
Governmental activities	($3,705,057)	($4,747,856)	($4,674,888)	($4,597,862)
Business-type activities	(815,825)	(1,236,637)	(681,083)	25,947
Total primary government net expense	($4,520,882)	($5,984,493)	($5,355,971)	($4,571,915)
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	$717,840	$746,508	$884,863	$906,170
Sales taxes	1,605,629	1,516,274	1,263,661	1,398,022
Transient Lodging Taxes	354,338	462,246	465,369	523,774
Franchise taxes	47,608	45,275	39,161	48,027
Business license taxes	205,664	233,690	276,044	240,592
Other taxes	163,305	326,140	330,685	36,479
Property tax in lieu of VLF, unrestricted	0	988,907	1,138,723	1,256,457
Property tax in lieu of sales tax, unrestricted	0	308,668	417,836	506,153
Use of Money and Property	45,068	351,453	227,236	161,206
Gain (loss) on sale of capital assets				0
Miscellaneous revenues	0	277,911	227,752	42,099
Transfers	760,288	(239,569)	5,000	(29,920)
Total governmental activities	3,899,740	5,017,503	5,276,330	5,089,059
Business-type activities:				
Use of Money and Property	42,627	184,777	142,518	189,756
Gain on sale of capital assets				3,637
Miscellaneous revenues				5,083
Transfers	(760,288)	239,569	(5,000)	29,920
Total business-type activities	(717,661)	424,346	137,518	228,396
Total primary government	3,182,079	5,441,849	5,413,848	5,317,455
Change in Net Position				
Governmental activities	194,683	269,647	601,442	491,197
Business-type activities	(1,533,486)	(812,291)	(543,565)	254,343
Total primary government	($1,338,803)	($542,644)	$57,877	$745,540

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							
2008	2009	2010	2011	2012	2013	2014	2015
($4,556,660)	($5,029,761)	($4,953,094)	($4,594,550)	($4,487,523)	($4,574,643)	($3,820,311)	($4,445,419)
1,505,983	577,548	92,115	318,104	617,773	650,095	643,288	743,619
($3,050,677)	($4,452,213)	($4,860,979)	($4,276,446)	($3,869,750)	($3,924,548)	($3,177,023)	($3,701,800)
$924,914	$913,055	$829,452	$824,578	$757,463	$859,457	$1,455,797	$858,107
1,326,767	1,193,085	1,076,014	1,081,602	1,161,677	1,162,834	1,118,328	1,209,899
517,214	405,860	380,354	366,382	391,546	379,119	400,724	442,376
55,428	45,197	48,855	60,840	49,988	24,493	49,776	24,242
247,732	235,283	231,796	227,101	220,339	226,004	221,939	237,758
246,035	70,723	188,948	105,350	79,625	45,175	39,786	37,731
1,396,408	1,488,666	298,882	409,887	304,260	428,017	384,924	358,806
419,193	474,943	1,523,051	1,461,838	1,407,887	1,362,579	1,335,361	1,353,298
163,501	(35,749)	29,896	28,872	61,101	12,535	34,761	11,607
(6,491)	0	0	0	0	0	0	7,514
100,101	0	351,735	142,288	59,050	0	0	0
5,000	5,000	5,000	(375,069)	5,000	(562,239)	(410,379)	(55,164)
5,395,802	4,796,063	4,963,983	4,333,669	4,497,936	3,937,974	4,631,017	4,486,174
282,717	120,656	27,132	25,297	21,743	18,103	18,698	24,380
17,982	0	0	0	0	0	0	0
1,512	12,713	42,542	20,098	276,346	0	0	0
(5,000)	(5,000)	(5,000)	375,069	(5,000)	562,239	410,379	55,164
297,211	128,369	64,674	420,464	293,089	580,342	429,077	79,544
5,693,013	4,924,432	5,028,657	4,754,133	4,791,025	4,518,316	5,060,094	4,565,718
839,142	(233,698)	10,889	(260,881)	10,413	(636,669)	810,706	40,755
1,803,194	705,917	156,789	738,568	910,862	1,230,437	1,072,365	823,163
$2,642,336	$472,219	$167,678	$477,687	$921,275	$593,768	$1,883,071	$863,918

Schedule 3
City of Susanville
Fund Balances - Governmental Funds,
Last Twelve Fiscal Years
Modified Accrual Basis of Accounting

	2004	2005	2006	2007	2008
General Fund					
Reserved	$83,392	$102,413	$305,858	$370,296	$418,932
Unreserved	711,771	844,902	971,144	1,281,067	1,608,564
Nonspendable					
Restricted					
Committed					
Assigned					
Unassigned					
Total general fund	795,163	947,315	1,277,002	1,651,363	2,027,496
All Other Governmental Funds					
Reserved	574,208	420,365	688,726	399,192	382,257
Unreserved, reported in:					
Special revenue funds	753,032	589,990	501,016	566,069	1,108,885
Capital projects funds	503,734	281,564	13,370	275,168	289,433
Debt Service Funds	(178,461)	1,657,994	1,620,694	1,712,950	1,840,120
Nonspendable					
Restricted					
Committed					
Assigned					
Unassigned					
Total all other governmental funds	$1,652,513	$2,949,913	$2,823,806	$2,953,379	$3,620,695

Source: City of Susanville's audited financial statements
(1) The City includes advances to other funds as nonspendable

Fiscal Year 2009	2010	2011	2012	2013	2014(1)	2015
$434,141	$441,654	$0	$0	$0	$0	$0
1,838,236	2,010,551	0	0	0	0	0
		550,746	270,650	286,411	445,196	104,869
		17,931	18,011	0	18,145	18,196
		123,142	0	0	0	0
		13,776	25,212	14,776	17,066	63,462
		1,537,145	1,837,349	1,846,833	1,859,126	2,319,757
2,272,377	2,452,205	2,242,740	2,151,222	2,148,020	2,339,533	2,506,284
508,891	511,888	0	0	0	0	0
811,082	870,418	0	0	0	0	0
309,930	148,527	0	0	0	0	0
1,604,737	1,622,026	0	0	0	0	0
		0	0	742	0	0
		3,836,585	2,934,499	3,130,806	4,097,490	3,921,486
		0	0	0	0	0
		0	0	0	44,599	596,858
		(736,872)	(156,372)	(478,663)	0	0
$3,234,640	$3,152,859	$3,099,713	$2,778,127	$2,652,885	$4,142,089	$4,518,344

Schedule 4
City of Susanville
Changes in Fund Balances - Governmental Funds
Last Twelve Fiscal Years
Modified Accrual Basis of Accounting

	2004	2005	2006	2007	2008
Revenues					
Taxes and assessments	$3,191,838	$4,019,990	$4,518,116	$5,113,507	$4,749,716
Licenses and permits	195,483	324,535	258,277	189,740	151,143
Fines and forfeitures	28,343	41,118	54,872	67,621	74,585
Use of money and property	45,068	680,604	232,778	141,181	145,591
Intergovernmental revenues	2,567,689	1,001,651	1,228,108	1,185,264	2,277,555
Program income	0	138,092	590,316	1,103,399	222,302
Charges for services	132,043	1,322,127	1,115,460	792,797	318,628
Other revenues	810,967	763,810	608,611	333,591	276,331
Total revenues	6,971,431	8,291,927	8,606,538	8,927,100	8,215,851
Expenditures					
General government	1,553,060	1,806,528	1,591,271	1,399,497	722,770
Public safety	3,347,798	3,211,146	3,453,212	3,486,523	3,601,675
Streets	506,158	712,216	670,762	848,692	1,397,936
Protective Inspections	212,278	188,475	203,470	212,454	244,966
Community services	443,568	324,616	273,198	441,325	265,023
Community development	255,211	414,785	863,933	1,500,658	634,274
Capital Outlay	1,085,611	593,457	717,791	119,358	104,490
Debt service:					
Principal	245,192	213,106	400,559	152,884	144,355
Interest	191,951	375,182	290,388	217,507	191,019
Debt issuance cost					
Total expenditures	7,840,827	7,839,511	8,464,584	8,378,898	7,306,508
Excess (deficiency) of revenues over (under) expenditures	(869,396)	452,416	141,954	548,202	909,343
Other Financing Sources (Uses)					
Contributions from trust funds			56,626		
Transfers in	1,030,131	830,452	736,834	377,575	555,154
Transfers out	(696,723)	(1,073,316)	(731,834)	(421,843)	(550,154)
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
Net changes in fund balances	(535,988)	209,552	203,580	503,934	914,343
Debt service as a percentage of non-capital expenditures	6.5%	8.1%	8.9%	4.5%	4.7%

Source: City of Susanville's audited financial statements

Fiscal Year 2009	2010	2011	2012	2013	2014	2015
$4,591,529	$4,345,556	$4,537,578	$4,372,785	$4,498,960	$5,035,959	$4,495,698
103,413	100,231	92,956	100,385	74,183	101,323	78,350
47,614	34,400	26,667	20,246	31,203	24,301	95,579
(45,822)	26,242	17,202	11,477	27,504	54,042	45,589
1,157,971	812,150	1,299,139	990,261	2,722,868	1,985,090	1,293,514
53,969	67,644	60,693	36,831	50,400	14,824	27,271
308,690	331,481	98,356	76,106	66,244	71,367	74,323
356,862	719,459	602,319	651,310	43,270	249,062	150,233
6,574,226	6,437,163	6,734,910	6,259,401	7,514,632	7,535,968	6,260,557
996,337	969,963	944,718	661,910	605,024	753,719	859,783
3,379,768	3,417,876	3,359,711	3,286,106	3,247,121	3,285,119	3,478,557
912,577	948,044	1,224,596	816,587	2,663,852	973,660	973,736
234,303	209,633	238,709	202,256	218,394	229,397	205,594
219,456	193,714	193,759	181,416	185,481	209,120	199,819
475,789	265,687	247,892	214,604	311,528	216,459	153,555
184,642	25,910	106,003	200,718	83,207	64,123	182,134
135,000	140,000	145,000	160,000	135,216	236,367	390,777
182,529	173,289	162,064	154,957	94,110	168,604	430,116
			86,454	0	108,809	0
6,720,400	6,344,115	6,622,451	5,965,008	7,543,933	6,245,377	6,874,071
(146,174)	93,047	112,458	294,392	(29,301)	1,290,591	(613,514)
883,648	492,437	358,322	1,083,137	168,537	1,335,422	353,284
(878,648)	(487,437)	(733,391)	(1,093,137)	(775,416)	(1,058,395)	(455,583)
			(1,787,682)	0	(4,798,191)	0
				16,356	4,300	7,499
					4,907,000	0
			1,581,555	0	0	0
5,000	5,000	(375,069)	(216,127)	(590,523)	390,136	(94,800)
(141,174)	98,047	(262,611)	78,266	(619,823)	1,680,727	(708,314)
4.9%	5.0%	4.7%	7.0%	3.1%	8.3%	12.3%

Schedule 5
City of Susanville
Assessed Value and Estimated Actual Value of Taxable Property,
Last Twelve Fiscal Years

Fiscal Year	Secured	Utility	Unsecured	Less: Tax Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2004	$375,828,965	$207,787	$25,279,665	$12,003,306	$389,313,111	1.0000
2005	$399,569,372	$206,940	$25,966,041	$12,284,799	$413,457,554	1.0000
2006	$435,313,349	$206,482	$26,084,788	$12,428,869	$449,175,750	1.0000
2007	$484,139,014	$13,587	$26,234,905	$12,657,141	$497,730,365	1.0008
2008	$532,562,134	$12,621	$24,895,905	$12,659,754	$544,810,906	1.0000
2009	$568,493,249	$12,420	$26,872,204	$12,432,005	$582,945,868	1.0279
2010	$578,912,881	$12,420	$30,360,571	$12,561,467	$596,724,405	1.0264
2011	$557,198,947	$12,420	$27,185,570	$12,331,805	$572,065,132	1.0268
2012	$538,897,975	$12,420	$23,844,638	$12,071,824	$550,683,209	1.0288
2013	$521,207,925	$41,856	$23,462,897	$11,615,402	$533,097,276	1.0324
2014	$519,626,089	$41,856	$21,828,632	$11,042,346	$530,454,231	1.0389
2015	$535,237,902	$41,856	$21,353,144	$11,042,346	$545,590,556	1.0379

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 Sixteen Fiscal Years
Rate per $1,000 of assessed value

	City Direct Rate	Overlapping Rates (a)		
Fiscal Year	Basic Rate	Elementary School Bond	Elementary Bond 2009	Total Direct Rate
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

Source:
Lassen County

Notes:
The city's basic property tax rate is the same rate as Lassen County.
Refer to Schedule5 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

	2015				2006		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (a)		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (a)
Wal-Mart	11,297,904	1	2.07%	Rassier-Mariani	9,378,728	1	2.09%
Rassier-Mariani	10,664,253	2	1.95%	Wal-Mart	9,364,685	2	2.08%
Ventas Eagle	7,464,288	3	1.37%	Triple E Investment Co. Inc.	8,262,203	3	1.84%
Foxdale Associates LTD (Walgreens)	5,941,087	4	1.09%	Darmond Eagle Lake Village	4,708,500	4	1.05%
Lassen Station LP	4,578,476	5	0.84%	SRB Associates	4,527,000	5	1.01%
Triple E Investment Co. Inc.	4,215,258	6	0.77%	Trav-Cor & Investment Inc	3,796,263	6	0.85%
Norton Investment III LLC	3,491,887	7	0.64%	Joel Nolen	3,026,094	7	0.67%
Trav-Cor & Investment Inc	3,357,715	8	0.62%	Robbins Family Trust	2,389,556	8	0.53%
2005 River LLC	3,346,634	9	0.61%	Standifords	2,370,616	9	0.53%
All In Properties, LP	3,270,677	10	0.60%	Gullerud, Cherie	2,066,655	10	0.46%
Total	$57,628,179		10.56%		49,890,300		11.11%

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 Thirteen 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%	$23,323	$798,042	93.22%
2012	21,394,891	0.04141142	0.96529843	$861,126	$820,883	95.33%	$30,972	$851,855	98.92%
2013	20,794,398	0.04141142	0.96946497	$834,831	$749,821	89.82%	$70,453	$820,274	98.26%
2014	19,640,765	0.04092502	0.97446787	$782,647	$771,169	98.53%	$3,471	$774,640	98.98%
2015	19,123,922	0.04128233	1.01338253	$793,121	$789,650	99.56%	$0	$789,650	99.56%

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 Twelve Fiscal Years

	Governmental Activities					Business-type Activities				
Fiscal Year	General Obligation Bonds (7)	Capital Leases	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
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
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
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
2007	2,035,000	19,549		1,080,000	3,134,549	9,345,000	943,000	24,240,000	0	34,528,000
2008	1,975,000	0		1,015,000	2,990,000	9,200,000	1,285,222	24,240,000	0	34,725,222
2009	1,910,000	0		945,000	2,855,000	9,050,000	1,306,123	24,240,000	0	34,596,123
2010	1,845,000	0		870,000	2,715,000	9,050,000	1,336,194	24,240,000	77,034	34,703,228
2011	1,780,000	0		790,000	2,570,000	34,860,000	1,321,967	0	58,608	36,240,575
2012		1,581,555		700,000	2,281,555	34,230,000	1,330,615	0	39,063	35,599,678
2013		1,541,339		600,000	2,141,339	33,900,000	1,329,587	0	18,297	35,247,884
2014		1,457,972	$4,859,000	500,000	6,816,972	33,440,000	856,000	0	0	34,296,000
2015		1,370,195	$4,666,000	390,000	6,426,195	32,955,000	841,000	0	0	33,796,000

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 Union 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

Total Primary Government	Percentage of Property Values (1)	Per Capita (2)
35,224,866	9.05%	3,871
38,205,467	9.24%	4,098
37,964,907	8.45%	4,097
37,662,549	7.57%	4,116
37,715,222	6.92%	4,149
37,451,123	6.42%	4,114
37,418,228	6.27%	4,161
38,810,575	6.78%	4,047
37,881,233	6.88%	4,051
37,389,223	7.01%	3,937
41,112,972	7.75%	4,497
40,222,195	7.37%	4,406

Schedule 10
City of Susanville
Legal Debt Margin Information
Last Twelve Fiscal Years

	Fiscal Year				
	2004	2005	2006	2007	2008
Assessed Valuation	$389,313,111	$413,457,554	$449,175,750	$497,730,365	$544,810,906
Conversion Percentage	25%	25%	25%	25%	25%
Adjusted Assessed Valuation	$97,328,278	$103,364,389	$112,293,938	$124,432,591	$136,202,727
Debt Limit Percentage	15%	15%	15%	15%	15%
Debt Limit	$14,599,242	$15,504,658	$16,844,091	$18,664,889	$20,430,409
Total net debt applicable to limit	$2,215,000	$2,155,000	$2,095,000	$2,035,000	$1,975,000
Legal debt margin	$12,384,242	$13,349,658	$14,749,091	$16,629,889	$18,455,409
Total net debt applicable to the limit as a percentage of debt limit	15.2%	13.9%	12.4%	10.9%	9.7%

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						
2009	2010	2011	2012	2013	2014	2015
$582,945,868	$596,724,405	$572,065,132	$550,683,209	$533,097,276	$530,454,231	$545,590,556
25%	25%	25%	25%	25%	25%	25%
$145,736,467	$149,181,101	$143,016,283	$137,670,802	$133,274,319	$132,613,558	$136,397,639
15%	15%	15%	15%	15%	15%	15%
$21,860,470	$22,377,165	$21,452,442	$20,650,620	$19,991,148	$19,892,034	$20,459,646
$1,910,000	$1,845,000	$1,780,000	$1,581,555	$1,541,339	$1,457,972	$1,370,195
$19,950,470	$20,532,165	$19,672,442	$19,069,065	$18,449,809	$18,434,061	$19,089,451
8.7%	8.2%	8.3%	7.7%	7.7%	7.3%	6.7%

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Schedule 11
City of Susanville
Ratios of General Bonded Debt Outstanding
Last Twelve Fiscal Years

	General Bonded Debt Outstanding					
Fiscal Year	General Obligation Bonds	Capital Leases	CalPERS Refunding Loans	Total	Percentage of Actual Taxable Value of Property	Per Capita (a)
2004	2,215,000	185,904		2,400,904	0.62%	264
2005	2,155,000	87,798		2,242,798	0.54%	241
2006	2,095,000	52,238		2,147,238	0.48%	232
2007	2,035,000	19,549		2,054,549	0.41%	225
2008	1,975,000	0		1,975,000	0.36%	217
2009	1,910,000	0		1,910,000	0.33%	210
2010	1,845,000	0		1,845,000	0.31%	205
2011	1,780,000	0		1,780,000	0.31%	186
2012	0	1,581,555		1,581,555	0.29%	169
2013	0	1,541,339		1,541,339	0.29%	162
2014	0	1,457,972	4,859,000	6,316,972	1.19%	691
2015	0	1,370,195	4,666,000	6,036,195	1.11%	661

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 12
City of Susanville
Pledged Revenue Coverage
Last Twelve Fiscal Years

	Water Revenue Bonds					
Fiscal Year	Gross Income and Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2004	$ 1,804,093	$ 1,088,017	$ 716,076	$ 115,000	$ 373,114	1.47
2005	2,327,816	1,338,483	989,333	134,440	503,440	1.54
2006	2,188,482	1,313,937	874,545	140,000	553,358	1.26
2007	2,255,916	1,333,562	922,354	145,000	547,213	1.33
2008	2,225,392	1,280,646	944,746	156,000	540,691	1.36
2009	2,514,097	1,531,625	982,472	161,000	532,967	1.42
2010	2,370,463	1,269,644	1,100,819	172,000	526,020	1.58
2011	2,296,647	1,274,530	1,022,117	355,000	282,626	1.60
2012	2,509,812	1,197,900	1,311,912	250,000	384,735	2.07
2013	2,345,393	1,246,419	1,098,974	255,000	382,235	1.72
2014	2,290,494	1,286,924	1,003,570	255,000	378,735	1.58
2015	2,199,120	1,365,308	833,812	260,000	375,669	1.31

	Natural Gas Revenue Bonds					
Fiscal Year	Gross Income and Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2004	$ 1,749,040	$ 1,656,334	$ 92,706	$ -	$ 1,414,075	0.07
2005	2,724,148	1,908,214	815,934	-	1,414,075	0.58
2006	4,264,151	2,920,251	1,343,900	-	1,414,075	0.95
2007	4,327,730	2,941,944	1,385,786	-	1,414,075	0.98
2008	4,650,665	3,010,223	1,640,442	-	1,414,075	1.16
2009	4,426,856	2,999,389	1,427,467	-	1,414,075	1.01
2010	4,728,040	2,622,739	2,105,301	-	1,414,075	1.49
2011	4,680,593	2,914,924	1,765,669	-	1,035,641	1.70
2012	4,570,796	2,164,607	2,406,189	25,000	1,417,565	1.67
2013	4,507,141	2,222,000	2,285,141	75,000	1,417,106	1.53
2014	4,589,502	2,385,745	2,203,757	205,000	1,414,761	1.36
2015	3,956,377	1,956,454	1,999,923	225,000	1,409,594	1.22

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 prinicipal 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

Miller /Fletcher Assessment Bonds

Special (a) Assessment Collections	Debt Service		
	Principal	Interest	Coverage
72,163	50,000	98,750	0.49
572,406	55,000	94,744	3.82
417,794	55,000	90,481	2.87
228,473	60,000	86,025	1.56
112,407	65,000	81,181	0.77
138,964	70,000	75,950	0.95
236,383	75,000	70,331	1.63
146,991	80,000	64,325	1.02
124,871	90,000	57,738	0.85
106,282	95,000	55,069	0.71
129,324	105,000	42,819	0.87
128,052	110,000	34,488	0.89

City Hall Improvement Lease (b)

Vehicle License Fees	Property Tax In Lieu of VLF	Debt Service		
		Principal	Interest	Coverage
952,051	0	55,000	107,930	5.84
120,328	988,907	60,000	106,605	6.66
174,072	1,138,723	60,000	105,015	7.96
116,605	1,256,457	60,000	103,215	8.41
83,753	1,396,408	60,000	101,265	9.18
63,206	1,488,666	65,000	99,043	9.46
54,597	1,523,051	65,000	96,573	9.76
85,151	1,461,838	65,000	94,005	9.73
9,022	1,407,887	70,000	91,235	8.79
		40,216	40,747	
		83,367	53,215	

Schedule 13
City of Susanville and County of Lassen
Demographic and Economic Statistics
Last Sixteen 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	15.20%
2013	9,496	6,482	15,978	33,422	$1,093,396,000	$33,995	13.10%
2014	9,143	6,689	15,832	32,581	n/a	n/a	11.40%
2015	9,129	6,380	15,509	32,092	n/a	n/a	n/a

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 14
City of Susanville
Principal Employers
Current Year and Nine Years Ago

	2015				2006		
Employer (b)	Employees	Rank	Percentage of Total City Employment (a)	Employer (c)	Employees	Rank	Percentage of Total City Employment (a)
High Desert State Prison	1250	1	27.11%	Wal-Mart	224	1	5.33%
California Correctional Center	1000	2	21.69%	Banner Lassen Medical Center	215	2	5.12%
Lassen County	441	3	9.57%	Diamond Mountain Casino	156	3	3.71%
Susanville Indian Rancheria	295	4	6.40%	Lassen Union High School	121	4	2.88%
Lassen Community College	267	5	5.79%	Susanville Nursing & Rehab	115	5	2.74%
Banner Lassen Medical Center	197	6	4.27%	Lassen Community College	114	6	2.71%
Diamond Mountain Casino	179	7	3.88%	Safeway	100	7	2.38%
Wal-Mart	150	8	3.25%	City of Susanville	88	8	2.10%
Susanville School District	101	9	2.19%	Susanville Supermarket	65	9	1.55%
Countryvilla Riverview Rehab	101	10	2.19%	McKinley Elementary School	60	10	1.43%
Lassen Union High School	85	11	1.84%		1258		29.95%
Northeastern Rural Health	81	12	1.76%				
Safeway	80	13	1.74%				
City of Susanville	64	14	1.39%				
Susanville Supermarket	48	15	1.04%				
	4339		94.12%				

Source:
Employment Development Department, Lassen County Chamber of Commerce

Notes:
(a) Total Labor Force for the City is 4610 (2015) and 4200 (2006)
(b) Employers listed are within the city limits or have been annexed.
(c)High Desert State Prison and California Correction Center were not added to principal employers until 2008

Schedule 15
City of Susanville
Full-time City Governmental Employees by Function/Program,
Last Sixteen 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:
A full-time employee is scheduled to work 2,080 hours per year.

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
2.5	2.5	1.25	1.75	3.5	3.5	3.5
1.5	1.5	1	1	1.5	1.5	1.5
6	5	5	4.5	4	5	5
20	19	18	18	17	19	20
11	11	9	9	9	9	9
3	3	3.75	3.75	3	3	3
2	2	1	1	1	1	1
18	18	18	18	20	20	21
64	62	57	57	59	62	64

Schedule 16
City of Susanville
Operating Indicators by Function/Program,
Last Fifteen Fiscal Years

	Fiscal Year							
Function/Program	**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*

2009	2010	2011	2012	2013	2014	2015
332	262	260	342	264	317	336
1145	716	574	884	915	843	788
483	532	609	712	663	487	496
256	248	159	122	114	74	111
790	834	564	432	469	182	374
1467	1552	1586	770	784	853	1137
67	81	51	46	47	49	49
201	252	200	44	47	122	124
0	1	1.2	1.21	2.2	2.1	0
168	159	280	187	147	205	348
4	4	4	4	4	4	4
22	0	0	0	0	2	2
3173	1931	1833	1949	2121	2708	1849
5500	5500	3484	4258	3637	5230	5041
84	71	63	90	134	174	78
					*	
472	553	579	548	565	591	505
980	887	913	1116	1403	1795	1595

Schedule 17
City of Susanville
Capital Asset Statistics by Function/Program
Last Fifteen Fiscal Years

	Fiscal Year						
Function/Program	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**
Police							
Stations	1	1	1	1	1	1	1
Patrol units	7	7	7	7	7	8	7
Fire							
Fire Stations	1	1	1	1	1	1	1
Fire engines	5	5	5	5	6	6	6
Public works							
Streets (miles)	53	53	53	54	54	54	54
Highways (miles)	0	0	0	0	0	0	0
Street lights	494	496	502	512	528	532	532
Traffic signals	0	0	0	0	0	0	0
Community Services							
Parks acreage	97	97	97	147	147	147	147
Playgrounds	2	2	2	2	2	2	2
Baseball/softball diamonds	3	3	3	3	3	3	3
Soccer/football fields	1	1	1	1	1	1	1
Museums	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	0	0	0
Water							
Water mains (miles)	63	63	64	64	65	65	65
Fire Hydrants	344	352	356	371	389	396	403
Storage capacity (thousands of gallons)	2000	2000	3000	4000	4000	4000	4000
Water meters	3436	3467	3508	3599	3633	3641	3709
Natural Gas							
Gas mains (miles)	44	56	56	56	57	57	59
Gas meters		1480	1809	2063	2143	2212	2281

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							
2008	2009	2010	2011	2012	2013	2014	2015
1	1	1	1	1	1	1	1
8	13	14	14	13	13	13	14
1	1	1	1	1	1	1	1
6	6	7	7	7	7	7	6
54	54	54	54	54	54	54	54
0	0	0	0	0	0	0	0
532	532	532	532	532	532	534	534
0	0	0	0	0	0	0	0
147	147	147	147	147	147	147	147
2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3
1	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1
0	0	0	0	0	0	0	0
65	65	65	65	65	65	65	65
403	410	414	416	422	429	432	434
4000	4000	4000	4000	4000	4000	4000	4000
3788	3797	3807	3800	3803	3803	3805	3807
59	59	60	61	61	61	61	61
2462	2546	2630	2694	2785	2901	3075	3153

Schedule 18
City of Susanville
Water Department
Water Sold by Type of Customer
Last Twelve Fiscal Years
(In Millions of Gallons)

	Fiscal Year				
	2004	**2005**	**2006**	**2007**	**2008**
Residential	569.45	548.37	567.09	558.7	549.86
Commercial	245.6	216.2	209.1	214.91	205.6
Total	815.0	764.5	776.2	773.6	755.5
Water Sales	$1,796,393	$2,118,368	$2,046,516	$2,064,187	$2,049,605
City Direct Rate Per Gallon	0.0022	0.0028	0.0026	0.0027	0.0027

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						
2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**
541.7	514.31	478.38	519.60	548.43	487.15	485.07
206.75	190.50	190.24	191.80	225.28	202.28	197.26
748.5	704.8	668.6	711.4	773.7	689.43	682.34
$2,424,802	$2,315,996	$2,271,480	$2,358,189	$2,333,534	$2,280,209	$2,185,204
0.0032	0.0033	0.0034	0.0033	0.0030	0.0033	0.0032

Schedule 19
City of Susanville
Water Department
Water Rates
Last Twelve Fiscal Years

Fiscal Year Ended June 30	Monthly Base Rates		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	**	$1.16
2010	$23.65	**	$1.16
2011	$23.65	**	$1.16
2012	$23.65	**	$1.16
2013	$23.65	**	$1.16
2014	$23.65	**	$1.16
2015	$23.65	**	$1.16

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.
*** First 300 cubic feet now included in base rate.*

Schedule 20
City of Susanville
Water Department
Top Ten Water Customers
Current Year and Nine Years Ago

	2015			2006	
Water Customer	Water Charges (a)	Percent of Total Water Revenues		Water Charges (a)	Percent of Total Water Revenues
Lassen County	$62,317.00	2.85%	Lassen County Jail	$51,992	2.54%
City of Susanville	$51,188.00	2.34%	Susanville Indian Rancheria	$24,890	1.22%
Lassen Union High School District	$30,434.00	1.39%	Lassen County Fairgrounds	$21,135	1.03%
Hidden Acres Mobile Home Park	$21,399.00	0.98%	Lassen High School	$20,932	1.02%
Susanville Indian Rancheria/Casino	$20,359.00	0.93%	Susanville Cons Sanitary Dist	$13,238	0.65%
Diamond View School	$19,699.00	0.90%	Meadowview Elementary School	$12,664	0.62%
Citrus Manor Apartments	$11,164.00	0.51%	Hidden Acres	$11,932	0.58%
Mountain View Mobile Home Park	$10,679.00	0.49%	Diamond View School	$11,186	0.55%
Meadowview Elementary School	$10,582.00	0.48%	Citrus Manor Apartments	$10,184	0.50%
Lassen Manor I	$9,558.00	0.44%	Wal-mart	$10,131	0.50%
	$247,379.00	11.32%		$188,284.23	9.20%

Source:
City of Susanville Finance Department

Notes:
(a)Total Water Revenue equals charges for services as found in schedule 2.

Schedule 21
City of Susanville
Gas Department
Gas Sold by Type of Customer
Last Twelve Fiscal Years
(In Therms)

	Fiscal Year				
	2004	**2005**	**2006**	**2007**	**2008**
Residential	749,716	974,574	932,384	881,058	942,696
Commercial	548,769	730,538	941,029	943,663	1,024,591
Total	1,298,485	1,705,112	1,873,413	1,824,721	1,967,287
Nat Gas Sales	$1,749,040	$2,724,148	$4,264,151	$4,325,805	$4,650,665
City Direct Rate per Therm	$1.35	$1.60	$2.28	$2.37	$2.36

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						
2009	2010	2011	2012	2013	2014	2015
837,390	937,912	969,365	970,855	989,815	1,018,373	937,529
926,457	1,092,072	1,145,538	1,059,126	1,072,065	1,133,858	992,290
1,763,847	2,029,984	2,114,903	2,029,981	2,061,880	2,152,231	1,929,819
$4,271,575	$4,723,849	$4,667,746	$4,431,883	$4,499,459	$4,580,771	$3,942,591
$2.42	$2.33	$2.21	$2.18	$2.18	$2.13	$2.04

Schedule 22
City of Susanville
Gas Department
Gas Rates
Last Twelve 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)

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 have 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 Julty 1, 2013 will be $2.14/therm (0-450 therms) and $2.06/therm (450 or more therms)

1 Therm=100,000 BTUs

Schedule 23
City of Susanville
Gas Department
Top Ten Gas Customers
Current Year and Nine Years Ago

	2015		2006		
Gas Customer	Gas Charges (a)	Percent of Total Gas Revenues	Gas Customer	Gas Charges (a)	Percent of Total Gas Revenues
Banner Lassen Hospital	$234,230	5.94%	Banner Lassen Hospital	326,281	7.65%
Lassen Community College	$169,703	4.30%	Lassen Community College	187,709	4.40%
Lassen County	$137,466	3.49%	Susanville Indian Rancheria/Casino	111,075	2.60%
Susanville Indian Rancheria/Casino	$85,022	2.16%	Susanville Garden Apartments	83,561	1.96%
Safeway	$53,181	1.35%	Safeway	67,086	1.57%
Northeastern Rural Health	$47,823	1.21%	Diamond View School	61,369	1.44%
Susanville Garden Apartments	$41,526	1.05%	Northeaster Rural Health	58,343	1.37%
McKinley Elementary School	$39,997	1.01%	California Dept of Forestry	45,288	1.06%
Lassen Union High School District	$33,592	0.85%	Meadowview Elementary School	44,171	1.04%
Meadowview Elementary School	$29,425	0.75%	McKinley Elementary School	42,189	0.99%
	$871,962	22.12%		1,027,073	24.09%

Source:
City of Susanville Finance Department

Notes:
(a)Total Gas Revenue equals charges for services as found in schedule 2.

AGENDA ITEM NO. 9B

Reviewed by: JGH City Administrator
____City Attorney

_X_ Motion only
____ Public Hearing
____ Resolution
____ Ordinance
____ Information

Submitted by: Deborah Savage, Finance Manager

Action Date: December 2, 2015

CITY COUNCIL AGENDA ITEM

SUBJECT: Escheating Unclaimed Money Pursuant to Government Code §50050-50056

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: In April 2015, the City Council adopted Resolution No 15-5152 establishing the City's unclaimed check policy. In accordance with this policy, staff prepared a public notice of all unclaimed checks from 2005-2012 and published this in the newspaper on September 29 and October 2, 2015. The public notice established a deadline of November 12, 2015 for claimants to file paperwork with the City requesting release of these funds. The notice was also placed on the City's website.

Staff cross referenced the names and accounts on this list with the accounts receivable collections list and eight individuals had their unclaimed funds (totaling $267.88) applied to their collections amounts. Three claims were received and a total of $80.29 was released to these claimants. The remaining $2,609.64 in unclaimed funds became the property of the City on November 12, 2015 and can now be escheated back to the water and natural gas funds.

FISCAL IMPACT: $2,609.64 in unclaimed funds to be transferred to the Water Fund ($939.48) and the Natural Gas Fund ($1,670.16)

ACTION REQUESTED: Motion to approve escheating $2,609.64 in unclaimed money to the Water and Natural Gas Funds

ATTACHMENTS: List of unclaimed checks

PUBLIC NOTICE

The following list of disbursements are unclaimed by the listed payees and held by the City of Susanville. If you have a claim against these funds, please contact the City of Susanville Finance Division, 66 North Lassen Street, Susanville, CA 96130, phone (530) 252-5109. Proper proof of claim and current identification must be provided before funds will be released. Funds not claimed by November 12, 2015, become the property of the City of Susanville. This notice and its contents are in accordance with California Government Code Section 50050.

Check Date	Check #	Amount	Payee
07/27/2005	62014	$67.71	Hanford, Brian
07/27/2005	62015	$40.46	Henry, Ryan
08/18/2005	62281	$4.68	Moore, Lauren
02/28/2006	64513	$13.18	Burchard, Andrew
08/28/2006	64522	$4.52	Ramoz, Cheryl
02/09/2006	64527	$15.21	Wages, Janet
03/24/2006	64757	$51.06	Davison, Taylor
04/10/2006	64859	$16.23	Gerber, Evelyn
06/30/2006	65833	$29.24	Ukestein, Danny
01/10/2007	67802	$61.04	Lowry, Carole
07/10/2007	69563	$61.28	Cope, Samantha
09/25/2007	70428	$32.32	Robbs, Michael
11/09/2007	70904	$7.78	Turk, Joshua
02/29/2008	71901	$8.75	Ackley, Larry & Wendy
03/27/2008	72116	$13.16	Boster, Crystal
05/09/2008	72563	$1.82	Olsen, Damon
06/10/2008	72819	$53.64	Carlson, Christopher
07/23/2008	73269	$4.90	Fett, Danielle
08/18/2008	73494	$43.83	D & J Studio
08/18/2008	73538	$4.89	Simpkins, Daniel
10/14/2008	73950	$7.77	Child, Wendy
10/20/2008	73965	$27.62	Hasson, Gina
11/24/2008	74087	$54.54	Englehart, Emily
10/24/2008	74096	$37.20	Herrera, Richard
12/19/2008	74661	$100.00	Nolen, Brandi
12/19/2008	74673	$42.63	Soper, Jerry
01/16/2009	74896	$1.68	Brazier, Carlee
06/17/2009	76114	$95.00	Keefer, Douglas
06/17/2009	76141	$4.05	Tuell, Dorie
07/24/2009	76388	$56.80	Baugh, Lesley
08/10/2009	76491	$8.87	Howard, Janna Marie
09/23/2009	76731	$84.19	Hill, Kristina
09/25/2009	76911	$76.72	Shirley, Casey
10/15/2009	77042	$28.10	Iniguez, Luis

10/31/2009	77115	$8.88	Lamburth, Samantha
11/10/2009	77213	$47.12	Hennessey, Tiambra
12/10/2009	77450	$31.53	Bell, Johanna
12/23/2009	77499	$13.80	Neal, Trenton
03/25/2010	78192	$75.40	Bwayiga, Alise
03/25/2010	78194	$33.60	Caracgi, Heather
03/25/2010	78202	$4.05	Earley, Martin
03/25/2010	78263	$21.47	Thomas, Mark
05/12/2010	78732	$19.73	Pinkerton, Sarah
05/12/2010	78736	$1.55	Seals, Christopher
07/15/2010	79190	$44.60	Christensen, Shaunee
07/15/2010	79215	$100.00	Hartley, Dorothy
09/09/2010	79682	$19.96	Cross JR, William
10/17/2010	79686	$27.96	Ellen, Michael
09/09/2010	79727	$57.40	Newman, Gerald
10/17/2010	79985	$83.80	Smith, Devora
10/17/2010	80042	$34.24	Caldera, Juan
04/11/2011	81203	$4.05	Baxley, Rocky
06/09/2011	81639	$38.00	Islas, Jose
07/27/2011	82022	$1.60	Perez, David
08/25/2011	82208	$100.46	Keyes, Austin
10/12/2011	82558	$26.20	Coleman, William
12/08/2011	83080	$50.59	A Cut Above
12/28/2011	83250	$22.16	Bryant, Michelle
12/28/2011	83294	$141.76	Maiwald, Matthew
01/26/2012	83487	$31.61	Holquin, Ana
02/27/2012	83730	$248.02	Yeck, Celina
10/24/2008	74066	$57.04	Adams, Jim
08/12/2010	79455	$62.65	Fleckenstein, James& Julie
03/10/2011	81039	$39.54	McGregor, Doug

Deborah Savage
Finance Manager

AGENDA ITEM NO. 12A

Reviewed by: JGH City Administrator
____ City Attorney

____ Motion Only
____ Public Hearing
____ Resolution
X Ordinance
____ Information

Submitted By: Jared G. Hancock, City Administrator

Action Date: December 2, 2015

CITY COUNCIL AGENDA ITEM

SUBJECT: **Ordinance No. 15-1002** amending Title 17, Zoning, of the Susanville Municipal Code to add Chapter 17.104.140 prohibiting the cultivation of marijuana within the city limits: Waive second reading and adopt

PRESENTED BY: Jared G. Hancock, City Administrator

SUMMARY: The proposal to regulate the cultivation of medical marijuana has been discussed by the City and Planning Commission at several public hearings and workshops to provide an opportunity for the community to provide input and comments. The City Council voted to waive the first reading and introduce the ordinance at its November 18, 2015 public hearing. The amendment adding Chapter 17.104.140 to the Susanville Municipal Code would not prohibit the use of marijuana for medical purposes in accordance with the Compassionate Use Act (California Health and Safety Code Section 11362.5) and the Medical Marijuana Program Act (California Health and Safety Code Section 11362.7 et seq.). The ordinance will become effective January 2, 2016.

FISCAL IMPACT: None

ACTION REQUESTED: Motion to waive second reading and adopt Ordinance No. 15-1002 adding Section 17.104.140 of the Susanville Municipal Code prohibiting the cultivation of medical marijuana or provide direction to staff.

ATTACHMENTS: Ordinance No. 15-1002

ORDINANCE NO. 15-1002
AN ORDINANCE OF THE CITY OF SUSANVILLE ENACTING SECTION 17.104.140 OF THE CITY OF SUSANVILLE MUNICIPAL CODE PROHIBITING THE CULTIVATION OF MEDICAL MARIJUANA WITHIN THE CITY LIMITS

WHEREAS, the City Council hereby finds that this ordinance is not subject to review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15061, subdivision (b)(3) (there is no possibility that prohibiting the activity in question may have a significant effect on the environment), and the City Administrator is hereby directed to cause that a Notice of Exemption is filed upon the passage of the ordinance; and

WHEREAS, the Planning Commission conducted a public hearing and considered a range of regulations including a prohibition on the cultivation of medical marijuana within the city limits; and

WHEREAS, the proposed ordinance is found to be consistent with the City of Susanville General Plan as it supports and implements adopted goals to maintain the present quality of life, promote orderly and harmonious development and surroundings, protect and improve the well-being of the community including residents and visitors, maintain the health and safety of the community, prevent the loss of life and property due to fire and crime and supports and implements adopted policies which promote compatibility between land uses through a variety of means to address sources of incompatibility; and

WHEREAS, following public notice as required by law, the City Council has conducted a public hearing on this matter.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUSANVILLE DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Authority. Section 17.104.140 "Cultivation of Marijuana" is hereby added to Title 17 of the Susanville Municipal Code pursuant to the authority granted to cities by state law including, without limitation, California Constitution, Article 11, section 7.

Section 2. Purpose and Findings.

The City Council for the City of Susanville hereby finds and declares the following:

1. In 1996, the voters of the State of California approved Proposition 215 (codified as California Health and Safety Code section 11362.5, and entitled "The Compassionate Use Act of 1996").

2. In 2003, the Legislature enacted Senate Bill 420 (codified as California Health and Safety Code section 11362.7, et seq.) to clarify the scope of Proposition 215, and to provide qualifying patients and primary caregivers who collectively or cooperatively cultivate marijuana for medical purposes with a limited defense to certain specified state criminal statutes.

3. California Health and Safety Code section 11362.83 expressly allows cities and counties to adopt and enforce ordinances that are consistent with Senate Bill 420. Recent case law, including Maral v. City of Live Oak, 221 Cal.App.4th 975 (2013), has confirmed the City's legal authority to prohibit cultivation of medical marijuana within its borders.

4. Marijuana remains illegal to use, possess, or sell under federal law; specifically, it is a Schedule I drug prohibited under the federal Controlled Substances Act, 21 U.S.C. § 812(c).

5. The act of cultivating marijuana significantly impacts the health, safety, and welfare of both the individual and the people of the City of Susanville at-large and can cause adverse secondary effects, including, but not limited to, increased crime in the vicinity of marijuana cultivations. Marijuana cultivation can also lead to fires, expose minors to marijuana, negatively impact neighborhoods, damage buildings, require dangerous electrical alterations and use, and create the nuisance of strong and noxious odors. The City Council is concerned that cultivating medical marijuana in the City will result in an increase in crime and other negative secondary effects.

6. Pursuant to the City of Susanville police powers authorized in Article XI, Section 7 of California Constitution, as well as under the City of Susanville Municipal Code, the City has the power to regulate permissible land uses throughout the City and to enact regulations for the preservation of public health, safety and welfare of its residents and community. And, pursuant to Government Code 38771 the City also has the power through a City Council to declare actions and activities that constitute a public nuisance.

Section 3. Enactment. Section 17.104.140 of the City of Susanville Municipal Code is enacted to read as follows:

SECTION 17.104.140

A Applicability

1. Nothing in this Section is intended, nor shall be construed, to burden any defense to criminal prosecution under the CUA.

2. All cultivation of medical marijuana within the City shall be subject to the provisions of this Section.

3. Any medical marijuana cultivation that legally occurred prior to the effective date of this ordinance does not have nonconforming rights provided in Chapter 17.108.

B. Definitions

Unless specifically defined below, words or phrases used in this Section shall be interpreted so as to give them the meaning they have in common usage and to give this chapter its most reasonable application.

1. "Cultivate" or "Cultivation" means the planting, growing, harvesting, drying, or processing of one or more marijuana plants or any part thereof in any location, indoor or outdoor, including within an allowable structure.

2. "Marijuana" has the same definition as set forth in California Health and Safety Code Section 11018.

3. "Medical Marijuana" means marijuana used for medical purposes in accordance with the Compassionate Use Act (California Health and Safety Code Section 11362.5) and the Medical Marijuana Program Act (California Health and Safety Code Section 11362.7 et seq.).

C. Prohibition of Medical Marijuana Cultivation

No person may engage in the cultivation of medical marijuana in the City of Susanville. It is hereby declared to be unlawful and a public nuisance for any person or persons owning, leasing, occupying, or having charge or possession of any legal parcel or premises within any zoning district in the City to cultivate medical marijuana or to permit the cultivation of medical marijuana on property under their control.

D. Enforcement.

1. In the case of a continuing violation, each day's violation shall be deemed a separate violation.

2. Upon written notice, any violation of this section shall be abated within thirty-six (36) hours.

3. Violations of this section are declared to be public nuisances and may be abated in accordance with the procedures and remedies specified in Chapter 8.36 and 8.40 of this code.

4. Any person who violates any provision of this section is also guilty of an infraction[MWS1] subject to enforcement pursuant to Chapter 1.12 of this code.
[MWS2]

5. In addition to any other remedies provided by law, the city council or its authorized representative acting for and on behalf of the council may institute injunction, mandamus, abatement, or any other appropriate civil proceedings to prevent or temporarily or permanently enjoin or abate the violation of any provisions of this section.

6. Whenever a judicial action or proceeding is brought to abate or enjoin any violation of this section, the City may recover in that action or proceeding all costs and expenses incurred in detecting, investigating, abating and prosecuting the violation.

E. Remedies Cumulative

All remedies prescribed under this chapter shall be cumulative and the election of one or more remedies shall not bar the City from the pursuit of any other remedy for the purpose of enforcing the provisions hereof.

Section 4. Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this chapter and the ordinance to which it is a part, or any part thereof is held for any reason to be unconstitutional, invalid, or ineffective by any court of competent jurisdiction, the remaining section, subsections, paragraphs, sentences, clauses, and phrases shall not be affected thereby. The City Council hereby declares that it would have adopted this chapter and the ordinance to which it is a part regardless of the fact that one or more sections, subsections, paragraphs, sentences, clauses, or phrases may be determined to be unconstitutional, invalid, or ineffective.

Section 5. Effective Date. This ordinance shall become effective thirty (30) days from the date of its passage.

Section 6. Publication After Adoption. Within fifteen (15) days of its passage, this ordinance shall be published once in the Lassen County Times, a newspaper of general circulation within the City. In lieu of publication of the full text of the ordinance within fifteen (15) days after its passage, a summary of the ordinance may be published at least five (5) days prior to and fifteen (15) days after adoption by the City Council and a certified copy shall be posted in the office of the City Clerk, pursuant to Government Code section 36933(c)(1).

APPROVED: _____
Brian R. Wilson, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing Ordinance was adopted at a regular meeting of the City Council of the City of Susanville, held on the ____day of _____, 2015 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Gwenna MacDonald, City Clerk

APPROVED AS TO FORM:

_____
Jessica Ryan, City Attorney

AGENDA ITEM NO. 9D

Reviewed by: ___City Administrator
___City Attorney

___Motion only
___Public Hearing
X Resolution
___Ordinance
___Information

Submitted by: Ian Sims, Project Manager

Action Date: December 2, 2015

CITY COUNCIL AGENDA ITEM

SUBJECT: **Resolution No. 15-5237** authorizing submittal of the Sustainable Communities Grant Application

PRESENTED BY: Jared G. Hancock, City Administrator

SUMMARY: City Staff have worked to identify additional funding opportunities to enhance public pedestrian and bicycle transportation such as; intersection improvements, construction of curbs gutters and sidewalks, and improved connectivity between recreational facilities within the community. It has become evident that the application process is very competitive, with a significant number of points being awarded for community outreach and planning along with creating project descriptions and scopes that tie directly to the states goals of creating multimodal and sustainable transportation plans.

These plans and community outreach are often expensive and labor intensive but can also yield very positive results. While working with the County and other agencies a number of potential projects in the north part of Susanville adjacent to Susanville Ranch Park have been proposed and potential funding opportunities have been identified. The Caltrans Sustainable Communities Grant will be used to prepare descriptions for potential projects and conduct public outreach. This will help prioritize projects and lead to more competitive applications for project funding. This study will serve as a public relations and economic development tool which can be utilized to support future applications to fund capital improvement projects.

The Sustainable Communities Grant program offers funding for transportation planning projects that address local and regional needs in an effort to promote the California transportation planning objectives of Sustainability, Preservation, Mobility, Safety, Innovation, Economy, Health, and Equity. City Staff is proposing to submit a grant application for this program to address safety and connectivity concerns in north Susanville, particularly on Paul Bunyan Road and Skyline Road. This Plan, if funded, will provide the planning foundation for multi-modal improvement projects in the area. Through extensive community outreach, the project will identify improvements to make walking and biking safer and more convenient for residents and visitors to the important destinations in the area. The Plan intends to address transportation deficiencies by providing recommendations for improvements as well as future implementation/funding strategies.

City Staff is currently soliciting letters of support from local agencies and community groups which will strengthen the application as stated by Caltrans. The list of potential project proponents included: Lassen Community College, Susanville Police Department, Lassen Youth Soccer League, Susanville Indian Rancheria, Mountain View Elementary, Honey Lake Valley Riders, Diamond Mountain Casino and the Susanville Area Bicycle Association. Once letters of support have been received the City can than submit the application as this is the last component needed. Application due date, December 31st, 2015.

Estimated Funding:	
Grant Fund Requested	$ 111,548
Local Match – Cash	$ 9,394
Local Match – In-Kind	$ 5,058
Total Project Cost	$ 126,000

FISCAL IMPACT: The grant program requires a match of 11.47% of the total project cost. The City will request $9,394 from the Regional Planning Assistance funds from the Lassen County Transportation Commission in addition to $5,058 of in-kind funds.

ACTION REQUESTED: Motion to approve Resolution No.15-5237 authorizing submittal of the Sustainable Communities Grant application to Caltrans.

ATTACHMENTS: Resolution No. 15-5237
Paul Bunyan Connectivity Plan Grant Application

RESOLUTION NUMBER 15-5237
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE AUTHORIZING THE CITY ADMINISTRATOR TO SUBMIT THE CALTRANS SUSTAINABLE COMMUNITIES GRANT APPLICATION FOR THE PAUL BUNYAN CONNECTIVITY STUDY

WHEREAS, the City Council accepted Green DOT Companies scope of work for the Sustainable Communities Grant Application with Resolution No. 14-5128 and

WHEREAS, the Paul Bunyan Connectivity Study creates a vision for multi-modal and connectivity enhancements within north Susanville between Meadow View Elementary School, Lassen Community College, Diamond Mountain Casino, Susanville Ranch Park and more than 1,700 households; and

WHEREAS, the study area is north of downtown Susanville and bounded by Susanville Ranch Park, Chestnut Street, Spring Ridge Drive, and State Route 139; and

WHEREAS, the existing bicycle and pedestrian facilities lack cohesion, generating problems with multi-modal safety and accessibility. The Plan is needed to address these deficiencies and create a community vision for a unified multi-modal network that can be integrated into the existing system in the future; and

WHEREAS, the Plan will include concept designs, circulation recommendations, funding strategies and sources for future project programming; and

WHEREAS, this addition to the City's bicycle and pedestrian network will improve the economic prosperity within the City by providing utilitarian transport to school, work and commerce and attracting visitors to enjoy the world class recreational bike and walking trails in the City; and

WHEREAS, this addition to the City's bicycle and pedestrian network will make the City of Susanville a more active community and help the City reach its goal of providing the residents and future residents of the City an excellent quality of life; and

WHEREAS, the City of Susanville wishes to encourage walking and biking as a primary mode of transportation and as a healthy activity for youth, families, and seniors;

NOW THEREFORE BE IT RESOLVED,

1. The City of Susanville requests the State of California Department of Transportation award the City of Susanville, its residents and visitors, a Sustainable Communities Grant for the Paul Bunyan Connectivity Study.
2. Authorizing City Administrator to sign and submit the Sustainable Communities Grant Application.
3. The City commits its resources to a successful delivery of this project and meeting all associated Federal and State requirements of the funding resource.
4. The City Clerk shall certify to the adoption of this Resolution.

Dated: December 2, 2015

APPROVED: _____
Brian R. Wilson, Mayor

ATTEST: _____
Gwenna MacDonald, City Clerk

The foregoing resolution 15-5237 was adopted at a regular meeting of the City Council of the City of Susanville, held on the 2nd day of December, 2015, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Gwenna MacDonald, City Clerk

APPROVED AS TO FORM: _____
Jessica Ryan, City Attorney

Fiscal Year 2016-17
SUSTAINABLE TRANSPORTATION PLANNING GRANT APPLICATION

Check One Grant Program:

- ☐ Strategic Partnerships
- ☑ Sustainable Communities

PROJECT TITLE	Paul Bunyan Connectivity Plan
PROJECT LOCATION (city and county)	City of Susanville, Lassen County

	APPLICANT	SUB-APPLICANT	SUB-APPLICANT
Organization	City of Susanville		
Mailing Address	66 North Lassen Street		
City	Susanville		
Zip Code	96130		
Executive Director/designee and title	Mr.☑Ms.☐Mrs.☐ Jared Hancock, City Administrator	Mr.☐Ms.☐Mrs.☐	Mr.☐Ms.☐Mrs.☐
E-mail Address	jhancock@cityofsusanville.org		
Contact Person and title	Mr.☑Ms.☐Mrs.☐ Jared Hancock, City Administrator	Mr. ☐Ms. ☐Mrs.☐	Mr.☐Ms.☐Mrs.☐
Contact E-mail Address	jhancock@cityofsusanville.org		
Phone Number	530-252-5100		

FUNDING INFORMATION
Use the Match Calculator to complete this section.
Match Calculator

Grant Funds Requested	Local Match - Cash	Local Match - In-Kind	Total Project Cost
$ 111,548	$ 9,394	$ 5,058	$ 126,000

Specific Source of Local Cash Match (i.e. local transportation funds, local sales tax, special bond measures, etc.)

16/17 Regional Planning Assistance Funds

Fiscal Year 2016-17
SUSTAINABLE TRANSPORTATION PLANNING GRANT APPLICATION

LEGISLATIVE INFORMATION **Information in this section must directly be tied to the applicant's address.** **All legislative members in the project area do not need to be listed.**			
State Senator(s)		Assembly Member(s)	
Name(s)	District	Name(s)	District
Ted Gaines	1	Brian Dahle	1
	-		-
	-		-
	-		-
	-		-
	-		-

***Use the following link to determine the legislators.**
http://findyourrep.legislature.ca.gov/ (search by address)

Grant applications must clearly demonstrate how the proposed transportation planning project promotes State and Federal Transportation Planning Goals. Select all that apply.

STATE TRANSPORTATION PLANNING GOALS

- ☑ Improve Multimodal Mobility and Accessibility for All People: Expand the system and enhance modal choices and connectivity to meet the state's future transportation demands.
- ☑ Preserve the Multimodal Transportation System: Maintain, manage, and efficiently utilize California's existing transportation system.
- ☑ Support a Vibrant Economy: Maintain, manage, and enhance the movement of goods and people to spur the economic development and growth, job creation, and trade.
- ☑ Improve Public Safety and Security: Ensure the safety and security of people, goods, services, and information in all modes of transportation.
- ☑ Foster Livable and Healthy Communities and Promote Social Equity: Find transportation solutions that balance and integrate community values with transportation safety and performance, and encourage public involvement in transportation decisions.
- ☑ Practice Environmental Stewardship: Plan and provide transportation services while protecting our environment, wildlife, historical, and cultural assets.

Fiscal Year 2016-17
SUSTAINABLE TRANSPORTATION PLANNING GRANT APPLICATION

FEDERAL TRANSPORTATION PLANNING GOALS

- [x] Support the economic vitality of the metropolitan area, especially by enabling global competitiveness, productivity, and efficiency.
- [x] Increase the safety of the transportation system for motorized and non-motorized users.
- [x] Increase the security of the transportation system for motorized and non-motorized users.
- [x] Increase accessibility and mobility of people and freight.
- [x] Protect and enhance the environment, promote energy conservation, improve the quality of life, and promote consistency between transportation improvements and State and local planned growth and economic development patterns.
- [x] Enhance the integration and connectivity of the transportation system, across and between modes, for people and freight.
- [x] Promote efficient system management and operation.
- [x] Emphasize the preservation of the existing transportation system.

Fiscal Year 2016-17
SUSTAINABLE TRANSPORTATION PLANNING GRANT APPLICATION

1. **Project Description (100 words maximum) (25 points):** Briefly summarize project.

The Paul Bunyan Connectivity Plan creates a vision for multi-modal and connectivity enhancements within north Susanville. The plan will create a vision for sustainable transportation improvements north of downtown Susanville between Meadow View Elementary School, Lassen Community College, Diamond Mountain Casino, Susanville Ranch Park and 1,700+ households. The plan will include concept designs, circulation recommendations, and funding strategies and sources for future project programming. Public engagement and community visioning will be a central focus throughout the Plan development. The Plan is intended to identify areas prime for multi-modal enhancements for integration within the existing system to increase safety and efficiency.

Fiscal Year 2016-17
SUSTAINABLE TRANSPORTATION PLANNING GRANT APPLICATION

2. Project Justification (Do not exceed the space provided.) (25 points): Describe the problems or deficiencies the project is attempting to address, as well as how the project will address the identified problems or deficiencies.

Residents in northern Susanville are burdened by an inadequate multi-modal transportation network. Issues with poor community health in a low-income neighborhood, as discussed below, will be directly addressed by the Paul Bunyan Connectivity Plan (Plan). According to the 2013 American Community Survey (ACS) the project-area (see map) contains over a quarter of Susanville's population and includes the following important community destinations: Meadow View Elementary School (338 students), Lassen Community College (2,494 students), the federally recognized Susanville Indian Rancheria (1,000 members), 1,000-acre Susanville Ranch Park, and Diamond Mountain Casino (70 rooms and 50+ employees). The existing multi-modal facilities lack connectivity, generating critical problems with safety and accessibility. The Plan is needed to address these deficiencies and create a community vision for a unified multi-modal network that can be integrated into the existing auto-centric transportation system to promote safety and efficiency while encouraging physical and environmental health. The Plan will build upon the existing strong recreational foundation so that the multi-modal needs of the growing community are met and the transportation system, once improved, is cohesive and secure.

An overarching goal of the Plan is to increase the safety of the existing transportation network to encourage more users. According to the Statewide Integrated Traffic Records System (SWITRS), there were 19 accidents involving bicyclists or pedestrians in the City between 2010 and 2013. During this time period, the proportion of pedestrian accidents rose from 7% to 17% of total accidents (SWITRS 2010-13). Improving safety is important for the 9% of Susanville residents that rely on walking as their primary mode of transportation and the 7% of residents that have no vehicle available (ACS 2013). Over 18% of residents in the western portion of the project area report walking to work, while only 3% of residents in the eastern portion report walking to work (ACS 2013). The Plan intends to address this disparity and identify safety, connectivity, and accessibility issues. Through the Plan, the City hopes to support of the California goal to double walking and triple biking rates by 2020. A mode shift is feasible given that 35% of residents have a 10-minutes or less commute to work.

Fewer than half of roads have sidewalks (see map) and fewer than half of intersections have crosswalks. There are two areas within the project area of special concern. A section of Paul Bunyan Logging Road was never paved and is a prime alignment for a roadway or shared use path. The City intends for the community outreach associated with this project to discover the most appropriate design for this important connection. The other area is an existing Class I multi-modal trail between Lassen Community College and Diamond Mountain Casino. The trail ends approximately 100 feet short of the Casino and empties users in a dangerous area. The trail opens to narrow gravel shoulders with no bike lane. There is a sidewalk across the street, but no crosswalk.

Many residents in the project-area are low income. The median income for residents, $44,450, is well below California's (US Census 2010). Households with children are especially vulnerable to poverty; over 2/3 of households with children under 18 rely on food stamps. The amount of households below the poverty line has increased by 1.6% between 2010 and 2013 (ACS 2013). The existing system limits the ability to get to work affordably by not providing safe and cohesive options for biking, walking, or transit. The City will utilize this project as a catalyst for involving the community in investment decisions that support a robust economy which provides equitable transportation options for residents. Improvements to the transportation system will also serve the economy by attracting visitors to the many recreational opportunities Susanville has to offer.

According to the Robert Wood Johnson Foundation, Lassen County is ranked 36/57 in terms of overall health in California. During the 2011-12 school year, 40.2% of fifth graders at Meadow View Elementary School needed to improve physical fitness levels (California Department of Education). Encouraging active transportation can help to increase the county health ranking and decrease the number of students burdened by poor physical fitness. In this case, physical and environmental health can be closely linked. Improving the deficiencies of the multi-modal network will encourage more active transportation users. This addresses issues with physical fitness while also promoting outdoor recreation and environmental stewardship in the Susanville Ranch Park, one of the city's most important cultural assets.

The primary scope of work is to engage the community and stakeholders to create a unified vision for transportation improvements that are in support of community health and equity. The Plan will evaluate and prioritize connectivity options, streetscape designs, circulation recommendations, and investment strategies for adoption, initiation, and programming. Through public input and safety analysis, transportation improvements will be prioritized to ensure the most problematic issues are targeted first.

Fiscal Year 2016-17
SUSTAINABLE TRANSPORTATION PLANNING GRANT APPLICATION

3. Project Management (50 points)
A. Scope of Work in required Microsoft Word format (25 points)
B. Project Timeline in required Microsoft Excel format (25 points)

Please see scope of work in required format as Attachment A.

Please see project timeline in required format as Attachment B.

Fiscal Year 2016-17
SUSTAINABLE TRANSPORTATION PLANNING GRANT APPLICATION

Application Signature Page

If selected for funding, the information contained in this application will become the foundation of the contract with Caltrans.

To the best of my knowledge, all information contained in this application is true and correct. If awarded a grant with Caltrans, I agree that I will adhere to the program guidelines.

Signature of Authorized Official (Applicant)	*Print Name*
Title	*Date*
Signature of Authorized Official (Sub-Applicant)	*Print Name*
Title	*Date*

ATTACHMENT A:

SCOPE OF WORK CHECKLIST

The scope of work is the official description of the work that is to be completed during the contract. **The scope of work must be consistent with the project timeline.**

The scope of work must:

- ☑ Be completed using the Fiscal Year 2016-17 template provided and in Microsoft Word format.
- ☑ List all tasks and sub-tasks using the same title as stated in the project timeline.
- ☑ Have task and sub-task numbers in accurate and proper sequencing; consistent with the project timeline.
- ☑ List the responsible party for each task and subtask and ensure that it is consistent with the project timeline (i.e. applicant, sub-applicant, or consultant).
- ☑ Have a thorough Introduction to describe the project and project area demographics.
- ☑ Have a thorough and accurate narrative description of each task and sub-task.
- ☑ Include a task for a kick-off meeting with Caltrans at the start of the grant.
- ☑ Include a task for procurement of consultants, if consultants are needed.
- ☑ Include a task for invoicing.
- ☑ Include a task for quarterly reporting to Caltrans.
- ☑ Include public participation and services to diverse communities.
- ☑ Include project implementation/next steps.
- ☑ NOT include environmental, complex design, or engineering work and other ineligible activities.
- ☑ List the project deliverable for each task in a table following each task and ensure that it is consistent with the project timeline.

NOTE: Applications with missing components will be at a competitive disadvantage. Please use this checklist to make sure your scope of work is complete.

SCOPE OF WORK: Paul Bunyan Connectivity Plan

INTRODUCTION:

The City of Susanville Paul Bunyan Connectivity Plan (Plan) will provide a conceptual multi-modal planning foundation for north Susanville. The project area is bounded by SR 139, Chestnut Street, Spring Ridge Drive, and the Susanville Ranch Park (see map). There are currently major deficiencies with the multi-modal connectivity and safety in the project-area. With an average annual growth rate of 3.2% between 2000 and 2010, well above the California rate of 1% for the same time period, it is crucial to adapt the current system to include an integrated multi-modal network. The project-area contains over 1,700 households, including the Susanville Indian Rancheria (1,000 members throughout Lassen County), as well as Meadow View Elementary School (338 students), Diamond Mountain Casino and Hotel (70 rooms and 50+ employees), and Lassen Community College (2,494 students). Susanville struggles economically, with 22% of residents below the poverty line and a median income well below that of California's (Census 2010). This Plan intends to close gaps in the multi-modal transportation network and improve safety for community. Transportation improvements can benefit the community in many ways. For instance, the safety and connectivity improvements that the area needs may encourage more to walk or ride, putting less demand on demand on the automobile network, and increasing its efficiency. Improvements will also help the economic situation of Susanville. A cohesive multi-modal network will help the 9% of residents that rely on walking as their primary mode of transportation and the 7% of residents that have no vehicle available to them (US Census 2010). It will also serve as a way to attract new residents and grow the economy sustainably. The City hopes to promote recreation and environmental stewardship by encouraging more residents and visitors to the Susanville Ranch Park through transportation improvements.

This Plan intends to engage the community to find collaborative solutions that will close connectivity gaps, increase accessibility, and provide the concept for equitable multi-modal transportation options. The Plan will identify, evaluate, and prioritize sites with safety and connectivity issues to enhance the multi-modal network and foster a healthy community with an efficient transportation system. Through the Plan, the City intends to provide a place for residents to participate in transportation investments that will support a vibrant economy and a livable community. The Plan intends to encourage a mode shift from automobile to walking, biking or transit by addressing deficiencies and engaging the public. The City hopes to create a more efficient system that supports California state goals to increase walking and biking rates and decrease GHG emissions. Public input will be gathered through interactive and innovative community workshops. The Plan will include existing conditions, conceptual design, and strategies for implementation and funding. Future implementation of the Plan is intended to improve livability and encourage users to shift to active modes of transportation that improve the efficiency of the existing transportation network.

The scope of work shown below reflects the anticipated process and deliverables for the City of Susanville Paul Bunyan Connectivity Plan.

RESPONSIBLE PARTIES:
The City of Susanville with the assistance of the contracted consultants will perform the work outlined below. The City has not yet selected a consulting firm and the proper procurement procedures will be used through a competitive RFP process. City staff anticipates these figures will not differ substantially and will not exceed the amount requested by the grant.

OVERALL PROJECT OBJECTIVES:

- Identify safety and connectivity issues for multi-modal transportation users.
- Engage the public to discover appropriate improvements for the existing dirt section of Paul Bunyan Logging Road.
- Serve the students living in the project-area by providing the framework for safer, more complete streets.
- Conceptual design for corridor enhancement developed in conjunction with the community vision.
- Encourage active transportation through community engagement and future plan implementation.

The Plan intends to provide the framework to:

- Enhance key corridors and address multi-modal connectivity issues.
- Enhance the existing multi-modal path for commute and recreation purposes.
- Add and improve bike routes and lanes.
- Add sidewalks and improve ADA accessibility.
- Close existing gaps in the sidewalk network.
- Add and improve crosswalks.
- Address parking issues at Susanville Ranch Park.

1. Project Initiation and Coordination with Project Partners

Task 1.1 Project Kick-Off Meeting

- The City of Susanville will hold a kick-off meeting with Caltrans staff to discuss grant procedures and project expectations including invoicing, quarterly reporting, and all other relevant project information. Agenda and meeting summary will be provided to participants.
- Responsible Party: City of Susanville

Task 1.2 Consultant Solicitation

- Prepare and release request for proposals in compliance with appropriate contracting procedures.
- Select qualified consultant to prepare the Paul Bunyan Connectivity Plan.
- Responsible Party: City of Susanville

Task 1.3 Stakeholder Coordination

- The consultant and the City of Susanville will determine relevant stakeholders for the project. At this time, the identified stakeholders will be contacted for individual meetings regarding the project.
- Responsible Party: Consultant

Task 1.4 Identify existing conditions

- The consultant will gather existing conditions and background data to better understand the opportunities and constraints of the project. The existing conditions will help set the project foundation which will be used as a guide in the development of the Plan. Existing and planned land uses, population characteristics, travel behavior and an inventory, evaluation, and analysis of existing bicycle and pedestrian facilities are expected. Additionally, past planning efforts will be considered and reviewed to ensure consistency.
- Responsible Party: Consultant

Task 1.5 Stakeholder meetings

- The consultant will meet with stakeholders to discuss opportunities and constraints regarding the project, community outreach and a timeline of the project. Stakeholders will be provided with an opportunity at this time to assist in developing the community workshops in an effort to utilize local understanding and capture maximum participation.
- Responsible Party: Consultant

Task	Deliverable
1.1	*Meeting notes and summary*
1.2	*RFP, Proposals, and Consultant selection procedure documentation*
1.3	*Stakeholder outreach list*
1.4	*Existing Conditions Report*
1.5	*Meeting notes and summaries*

2. Public Outreach

Task 2.1 Advertise and prepare for community workshops

- The consultant can define the most appropriate community outreach efforts to strategically reach as many community members as possible. It is the City's intention to actively engage the community in a thoughtful discussion. A website should be developed to provide community members with information regarding the plan throughout development. At this time the consultant will prepare necessary materials to facilitate the walking tour (Task 2.2) and the second community workshop (Task 2.3).
- Responsible Party: Consultant

Task 2.2 Community Workshop #1

- Prior to concept development, the community workshop will take place at the Diamond Mountain Casino. This is a key location in the project site and may reach a large share of the Native American population in the area. It is well known, centrally located, and located directly adjacent to many of the preliminary identified deficiencies of the multi-modal system. This community workshop will begin by introducing the community to the opportunities and constraints of the project. The workshop will consist of a walking tour of the project site which will allow community members to better envision the possibilities of the project and allow for solicitation of comment and opinion regarding the project.
- Responsible Party: Consultant

Task 2.3 Community Workshop #2

- Project area concept design alternatives, developed from community input and feedback received from Tasks 2.2 and 2.3 and as described in Task 3.1 will be presented. Community members will have the opportunity to discuss and provide further input on the concept designs. This community meeting will continue to solicit feedback and input that will be used in the development of the final report and streetscape concept designs. This community meeting will take place an appropriate location in the project area.
- Responsible Party: Consultant

Task	Deliverable
2.1	*Public outreach documents*
2.2	*Workshop agenda, summary, photos*
2.3	*Workshop agenda, summary, photos*

3. Plan Development

Task 3.1 Develop Design Concepts

- The conceptual design will include plans, sketches, and photos of the project area. The design will be influenced from community input, comments, and feedback (Tasks 2.2 and 2.3). Additionally, alternative designs for various project sections will be identified and developed during this task. The streetscape concept designs will be presented in Task 2.3 for solicitation and input which will be used for the development of the Connectivity Plan identified in Task 3.3. It is the intention to prepare designs that are ready for programming upon adoption of the Plan.
- Responsible Party: Consultant

Task 3.2 Develop Funding Strategies

- Review and identify potential funding resources and define implementation strategies for priority projects. This will be summarized and included within the draft and final Plan. Future implementation of the concept designs and multi-modal enhancements is a central goal of the Plan.
- Responsible Party: Consultant

Task 3.3 Draft Connectivity Plan

- The draft Connectivity Plan will be developed from community input and recommendations (Task 2). The report will include the existing conditions report, a summary of transportation improvement needs, a list of prioritized projects, preferred streetscape concepts, public outreach materials, and a funding and implementation strategy guide.
- Responsible Party: The Consultant

Task 3.4 Final Connectivity Plan

- The Final Paul Bunyan Connectivity Plan will be developed with input from the community outreach in Task 2. The Final Plan will include all elements from the draft. Four hard copies and four electronic copies will be submitted to Caltrans. Credit of the financial contribution of the grant program will be credited on the cover of the report. The Final Connectivity Plan will be presented to the City Council at a regular meeting.
- Responsible Party: Consultant

Task	Deliverable
3.1	*Illustrations, sketches, photos*
3.2	*Funding strategy summary*
3.3	*Draft report, Agenda, Comments*
3.4	*Final Report, Agenda, Comments, meeting summary*

4. Fiscal Management

Task 4.1 Invoicing

- Submit complete invoicing packages to Caltrans District staff based on milestone completion. Invoicing will take place at least quarterly.
- Responsible Party: City of Susanville

Task 4.2 Quarterly Reports

- Submit complete quarterly reports to Caltrans District Staff providing a summary of progress and grant/local match expenditures.
- Responsible Party: City of Susanville

Task	Deliverable
4.1	*Invoice Packages*
4.2	*Quarterly Reports*

Paul Bunyan Connectivity Plan Context Map:

See Project Area Map in Attachment C

Paul Bunyan Connectivity Plan Photos:

Cherry Terrace @ Paul Bunyan Logging Road, unimproved bicycle facilities

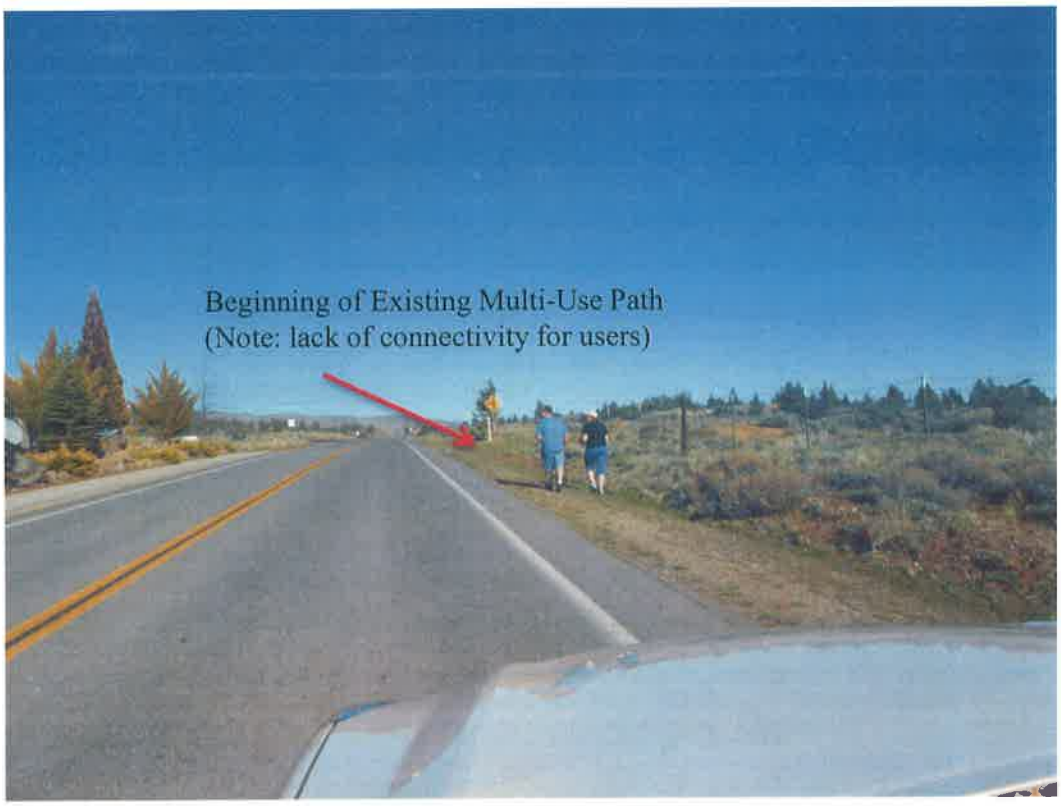
Paul Bunyan Logging Road, critical, unimproved connection

Paul Bunyan Road: Gravel shoulder, no sidewalk

Chestnut Street and Pual Bunyan Road: Narrow shoulders, no sidewalk

Hindered Access to walking and biking facilities

Lack of connectivity of existing bicycle and pedestrian assets



California Department of Transportation
Sustainable Transportation Planning Grants
Fiscal Year 2016-17

ATTACHMENT B: PROJECT TIMELINE

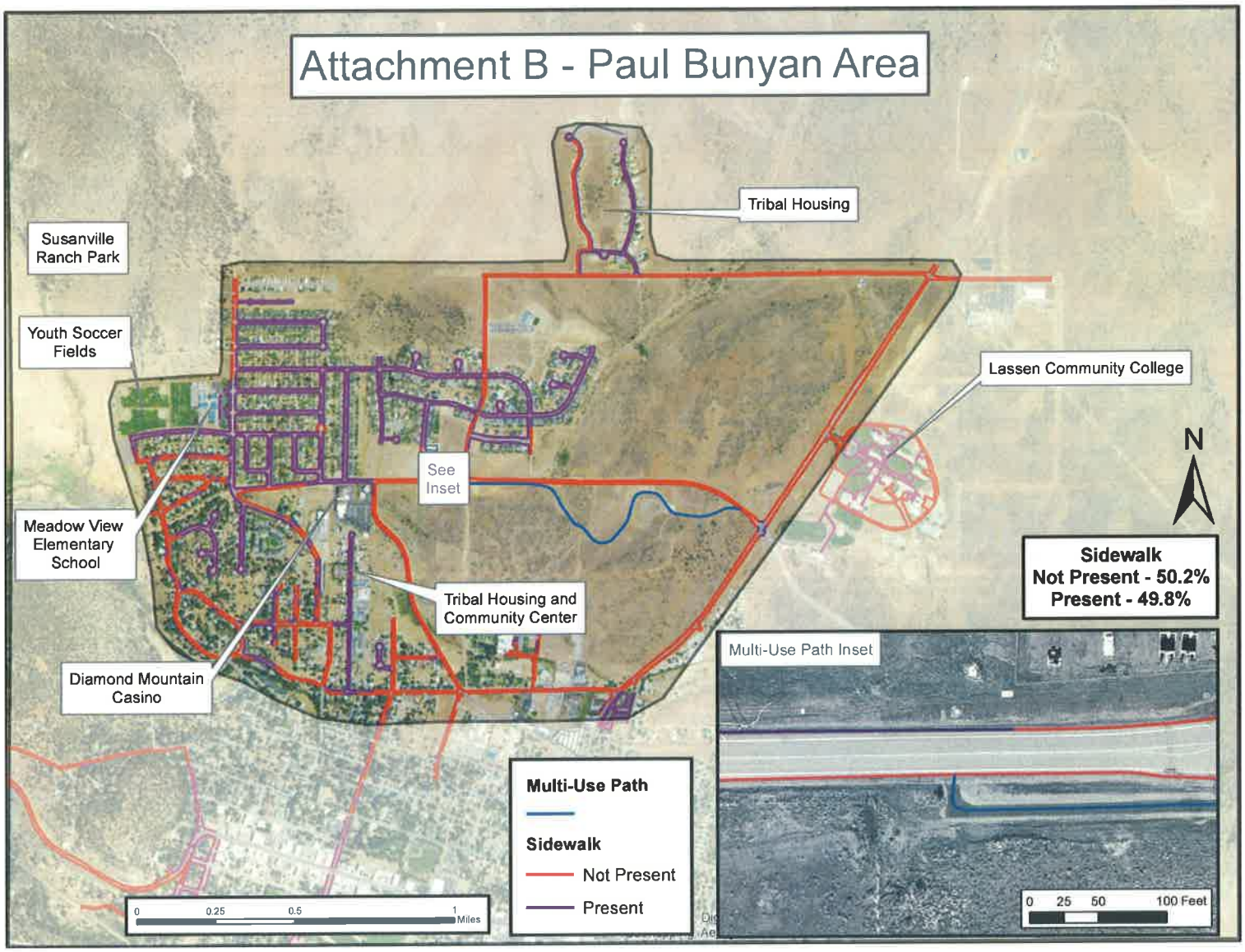
Project Title	Paul Bunyan Connectivity Plan	Grantee	City of Susanville

Task Number		Responsible Party	Total Cost	Grant Amount	Local Cash Match	Local In-Kind Match	Deliverable
		Fund Source					
1	*Project Initiation*						
1.1	Project Kick-Off Meeting	City of Susanville	$1,000	$885	$75	$40	Agenda, notes and summary
1.2	Consultant Solicitation	City of Susanville	$1,000	$885	$75	$40	RFP, proposals, selection documents
1.3	Stakeholder Coordination	Consultant	$7,000	$6,197	$522	$281	Stakeholder list
1.4	Identify Existing Conditions	Consultant	$15,000	$13,280	$1,118	$602	Existing conditions report
1.5	Stakeholder Meetings	Consultant	$4,000	$3,541	$298	$161	Agenda, notes and summary
2	*Public Outreach*						
2.1	Ads and Prep for Comm. Meeting	Consultant	$7,000	$6,197	$522	$281	Outreach documents
2.2	Community Workshop #1	Consultant	$12,000	$10,624	$895	$482	Workshop agenda, summary, photos
2.3	Community Workshop #2	Consultant	$12,000	$10,624	$895	$482	Workshop agenda, summary, photos
3	*Plan Development*						
3.1	Develop Design Concepts	Consultant	$18,000	$15,935	$1,342	$723	Concept designs
3.2	Funding and Implementation	Consultant	$10,000	$8,853	$746	$401	Funding and implementation strategy
3.3	Draft Plan	Consultant	$25,000	$22,133	$1,864	$1,004	Draft Plan
3.4	Final Plan	Consultant	$10,000	$8,853	$746	$401	Comments, Final Plan
4	*Fiscal Management*						
4.1	Invoicing	City of Susanville	$3,000	$2,656	$224	$120	Invoices
4.2	Quarterly Reporting	City of Susanville	$1,000	$885	$75	$40	Quarterly reports
	TOTALS		$126,000	$111,546	$9,394	$5,058	

Fiscal Year 2016/17: J A S O N D J F M A M J
FY 2017/18: J A S O N D J F M A M J
FY 2018/19: J A S O N D J F M A M J

Reimbursement of indirect costs is allowable upon approval of an Indirect Cost Allocation Plan for each year of project activities.
Provide rate if indirect costs are included in the project budget. Approved Indirect Cost Rate: _____%

Note: Each task must contain a grant amount and a local cash match amount. Local cash match must be proportionally distributed by the same percentage throughout each task. Local in-kind match needs to be indicated where in-kind services will be used. Please review the grant program section that you are applying to for details on local match requirements. The project timeline must be consistant with the scope of work.


Attachment B - Paul Bunyan Area
Tribal Housing
Susanville Ranch Park
Youth Soccer Fields
Lassen Community College
See Inset
Meadow View Elementary School
Tribal Housing and Community Center
Diamond Mountain Casino
N
Sidewalk
Not Present - 50.2%
Present - 49.8%
Multi-Use Path Inset
0 25 50 100 Feet
Multi-Use Path
Sidewalk
Not Present
Present
0 0.25 0.5 1 Miles

AGENDA ITEM NO. 13A

Reviewed by: ___ City Administrator
___ City Attorney

___ Motion only
___ Public Hearing
___ Resolution
___ Ordinance
_X_ Information

Submitted By: Deborah Savage, Finance Manager

Action Date: December 2, 2015

CITY COUNCIL AGENDA ITEM

SUBJECT: Monthly Golf Course Update

PRESENTED BY: Deborah Savage, Finance Manager

SUMMARY: Attached for Council's review is the monthly report of revenues, expenses and cash balances for the golf course for September and October 2015.

As of November 29, 2015, the Diamond Mountain Golf Course has closed for the season. Staff released an RFP for the lease of the Course, posting it to the City's website and other golf related sites, with proposals due on November 20, 2015. No proposals were received and staff have been following up with individuals and firms who has expressed interest during the release period but did not ultimately submit a proposal. Staff is currently in discussions with staff and potential contractors for next golf season.

FISCAL IMPACT: None

ACTION REQUESTED: Information only.

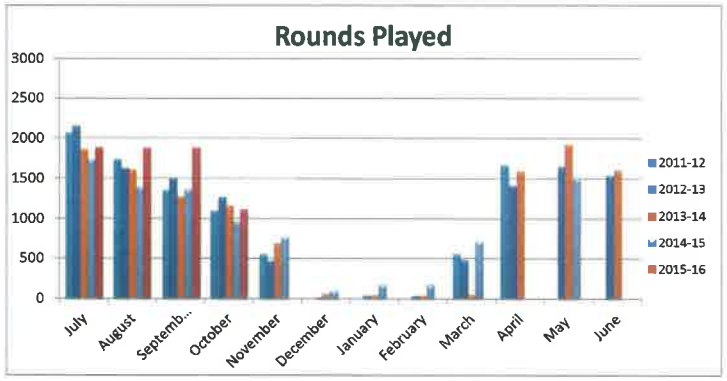
ATTACHMENTS: Monthly golf course report

GOLF COURSE

GOLF SEASON IS APRIL-OCTOBER

Rounds Played

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
July	2,484	2,744	2,432	2,076	2,157	1,862	1,738	1,888
August	2,322	2,435	2,400	1,740	1,636	1,609	1,398	1,880
September	1,817	1,866	1,792	1,357	1,516	1,277	1,363	1,886
October	1,601	1,401	1,215	1,098	1,267	1,163	965	1,117
November	1,103	895	741	557	473	697	777	
December	368	61	0	0	22	66	106	
January	0	0	0	0	45	48	183	
February	0	0	0	0	41	41	182	
March	0	0	0	564	483	56	717	
April	1,840	1,270	1,122	1,672	1,412	1,599	*1,275	
May	2,244	1,953	1,378	1,719	1,654	1,923	1,514	
June	2,511	2,446	1,564	1,859	1,545	1,613	1,831	
	16,290	15,071	12,644	12,642	12,251	11,954	8,943	6,771

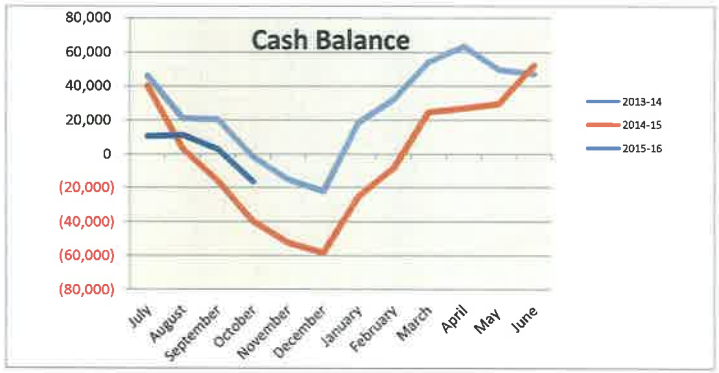


Winter Play does not include rounds played for annual members.

* Golf Course Manager unable to verify rounds played due to computer software malfunction.

Cash Balance ($)

	2008-09	2009-10	2010-11	2011-12	(1) 2012-13	2013-14	2014-15	2015-16
July	4,754	(8,769)	(63,595)	(164,703)	(185,431)	46,316	40,244	10,656
August	3,746	(35,641)	(65,521)	(155,126)	(193,199)	21,223	3,187	11,290
September	2,707	(36,478)	(67,531)	(183,151)	(200,453)	20,658	(16,159)	2,908
October	1,482	(37,982)	(86,305)	(211,381)	(210,085)	(1,610)	(39,909)	(16,418)
November	400	(39,213)	(170,911)	(235,502)	(219,836)	(15,142)	(52,457)	
December	(556)	(40,450)	(182,084)	(251,904)	(231,686)	(22,109)	(58,501)	
January	(1,558)	(41,603)	(189,022)	(260,560)	(242,035)	18,530	(25,397)	
February	(2,545)	(43,794)	(194,031)	(265,072)	(3,943)	31,973	(8,634)	
March	(3,546)	(45,957)	(207,205)	(197,719)	48,766	54,233	24,611	
April	(4,558)	(49,075)	(139,990)	(188,001)	74,261	63,514	26,858	
May	(5,844)	(53,577)	(163,433)	(185,079)	59,882	49,830	29,518	
June	(6,265)	(61,696)	(174,529)	(184,109)	46,510	47,143	52,328	



(1) - General Fund transferred in $244,886 to remove negative cash

GOLF COURSE

Revenue ($)

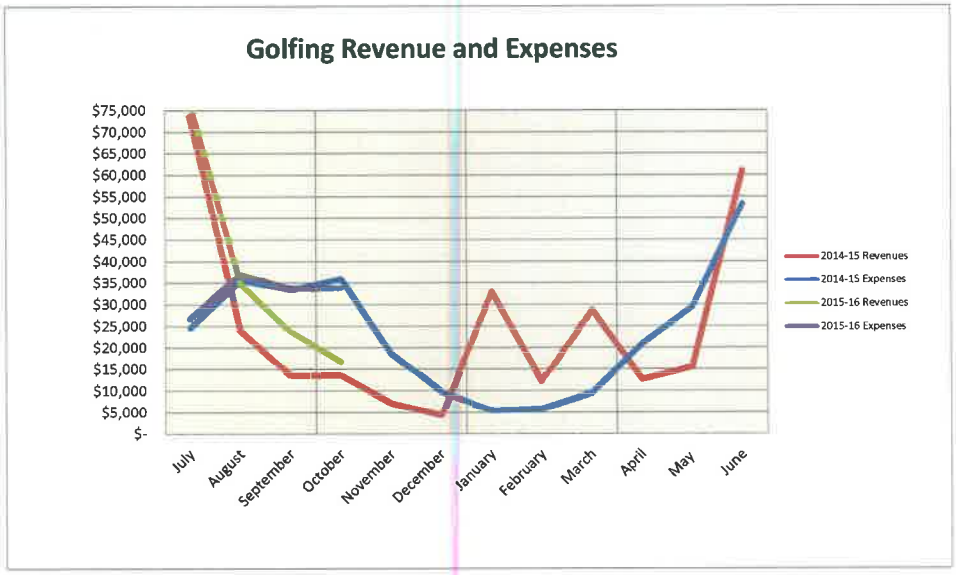
	2010-11	2011-12	2012-13	2013-14	2014-15 Revenues	2015-16 Revenues	
July	$ 2,284	$ 55,333	$ 78,704	$ 66,861	$ 73,478	$ 76,998	1
August	$ 2,286	$ 40,342	$ 28,151	$ 20,948	$ 23,906	$ 34,678	
September	$ 2,286	$ 22,355	$ 16,907	$ 14,243	$ 13,563	$ 23,559	
October	$ 13,147	$ 14,270	$ 18,531	$ 9,281	$ 13,443	$ 16,780	
November	$ 10,151	$ 11,739	$ 9,340	$ 6,097	$ 7,190		
December	$ 445	$ 1,315	$ 2,541	$ 2,031	$ 4,372		
January	$ 175	$ -	$ 627	$ 46,874	$ 32,962		
February	$ 1,504	$ 771	$ 8,479	$ 18,544	$ 12,215		
March	$ 7,256	$ 71,957	$ 52,973	$ 24,741	$ 28,803		
April	$ 89,414	$ 27,191	$ 34,671	$ 24,241	$ 12,655		
May	$ 38,039	$ 30,147	$ 17,400	$ 14,632	$ 15,488		
June	$ 21,516	$ 45,843	$ 25,172	$ 25,829	$ 60,973		
	$ 188,503	$ 321,262	$ 293,494	$ 274,322	$ 299,048	$ 152,015	

Expenses ($)

	2010-11	2011-12	2012-13	2013-2014	2014-15 Expenses	2015-16 Expenses	
July	$ 8,495	$ 33,627	$ 36,737	$ 24,054	$ 24,593	$ 26,790	
August	$ 3,970	$ 71,919	$ 58,916	$ 42,984	$ 35,518	$ 36,961	
September	$ 11,204	$ 51,818	$ 31,511	$ 27,049	$ 33,330	$ 33,660	
October	$ 47,590	$ 47,451	$ 35,092	$ 36,693	$ 35,939	$ 33,758	
November	$ 34,276	$ 54,972	$ 29,001	$ 21,353	$ 18,556		
December	$ 19,451	$ 22,233	$ 17,629	$ 6,914	$ 9,723		
January	$ (3,769)	$ 14,766	$ 15,224	$ 5,311	$ 5,484		
February	$ 15,222	$ 15,038	$ 25,556	$ 4,144	$ 5,861		
March	$ 24,881	$ 25,361	$ 12,940	$ 6,208	$ 9,580		
April	$ 29,967	$ 35,536	$ 22,179	$ 22,989	$ 20,917		
May	$ 31,809	$ 39,833	$ 46,152	$ 33,686	$ 29,452		
June	$ 87,589	$ 33,799	$ 60,118	$ 30,895	$ 53,327	*	
	$ 310,685	$ 442,570	$ 391,057	$ 262,280	$ 282,280	$ 131,169	
Net Profit(Loss)	(122,182)	(121,308)	(97,563)	12,042	16,768	20,846	

* Expense higher due to pump maintenance.

(1) Revenue numbers changed for annual amounts due in this fiscal year.



GOLF COURSE RESTAURANT

Revenues	2012-13 Revenues	2012-13 Expenses	2012-13 Net Profit(Loss)	2013-14 Revenues	2013-14 Expenses	2013-14 Net Profit(Loss)	2014-15 Revenues	2014-15 Expenses	2014-15 Net Profit(Loss)
July				$ 8,783	$ 9,078	(295)	$ 9,328	$ 10,493	(1,165)
August				$ 5,594	$ 13,999	(8,406)	$ 10,671	$ 19,642	(8,971)
September				$ 7,767	$ 5,924	1,843	$ 10,204	$ 18,853	(8,649)
October				$ 4,097	$ 7,101	(3,005)	$ 8,645	$ 11,004	(2,359)
November				$ 2,411	$ 3,261	(851)	$ 3,512	$ 5,218	(1,706)
December									
January									
February									
March		$ 9,478	(9,478)		$ 600	(600)			
April	$ 5,200	$ 7,298	(2,098)	$ 5,183	$ 8,264	(3,082)	$ 3,757	$ 4,730	(972)
May	$ 7,047	$ 5,928	1,118	$ 8,453	$ 13,272	(4,819)	$ 10,754	$ 13,156	$ (2,402)
June	$ 8,632	$ 16,138	(7,506)	$ 17,708	$ 26,694	(8,987)	$ 16,253	$ 20,809	(4,555)
	$ 20,878	$ 38,842	(17,964)	$ 59,994	$ 88,194	(28,200)	$ 73,125	$ 103,904	(30,779)

	2015-16 Revenues	2015-16 Expenses	2015-16 Net Profit(Loss)
July	$ 10,644	$ 10,935	(291)
August	$ 16,198	$ 17,875	(1,677)
September	$ 7,628	$ 11,322	(3,694)
October	$ 126	$ 3,268	(3,142)
November			
December			
January			
February			
March			
April			
May			
June			
	$ 34,595	$ 43,400	(8,804)