CITY OF SUSANVILLE
66 N. Lassen Street • Susanville CA
Quincy McCourt, Mayor
Thomas Herrera, Mayor pro tem
Russ Brown • Mendy Schuster • Kevin Stafford

Susanville City Council

Regular Council Meeting • City Council Chambers

Wednesday, December 6, 2023 – 4:30 PM

CALL TO ORDER
ROLL CALL

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

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

3. **CLOSED SESSION:**
   A. *CONFERENCE WITH REAL PROPERTY NEGOTIATOR - pursuant to Government Code Section §54956.8*
      - *Property: Ramsey Ditch*
      - *Agency Negotiator: Dan Newton, City Administrator*
      - *Negotiating Party: Kim Dieter*
      - *Under Negotiation: Price/Terms*

   B. *PUBLIC EMPLOYEE APPOINTMENT - pursuant to Government Code Section §54957*
      1. *City Administrator*

4. **RETURN TO OPEN SESSION:** *(recess if necessary)*
   - *Reconvene in open session at 5:00pm*
   - *Pledge of allegiance*
   - *Invocation*
   - *Report any changes to agenda*
   - *Report any action out of Closed Session*
   - *Proclamations, awards or presentations by the City Council*

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

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

   6.A Minutes of the City Council's November 15, 2023 regular meeting.

   6.B Vendor and payroll warrants

   6.C Consider Resolution No. 23-6258, approving contract with Express Evaluations, an employee evaluation software.

7. PUBLIC HEARINGS:

8. COUNCIL DISCUSSION/ANNOUNCEMENTS:

9. NEW BUSINESS:

9.A Discussion regarding expenditure or ARPA Funds.

9.B Consider Resolution No. 23-6257, Accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2022

9.C Discussion regarding Public Safety Chief Position

9.D Consider Resolution No. 23-6259, authorizing the Streets Division to purchase 300 cubic yards of cinders from TNS Trucking and Ready Mix of Susanville, CA for $7,839 dollars and authorize the Finance Director to adjust the Streets budgets as necessary.

9.E Consider Resolution No. 23-6260, adopting the city of Susanville Social Media Policy

10. SUSANVILLE COMMUNITY REDEVELOPMENT AGENCY: No business.

11. SUSANVILLE MUNICIPAL ENERGY CORPORATION: No business.

12. CONTINUING BUSINESS:

13. CITY ADMINISTRATOR'S REPORTS:

13.A Department Reports

14. FUTURE COUNCIL ITEMS:

14.A Future Council Items

15. ADJOURNMENT:

- ***The next regular meeting of the Susanville City Council will be held on December 20, 2023 at 4:30PM.***

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.net, 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, Heidi Whitlock, certify that I caused to be posted notice of the regular meeting scheduled for December 6, 2023 in the areas designated on December 1, 2023.

AGENDA ITEM NO. 6.A
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Heidi Whitlock, Administrative Services
Action Date:	December 6, 2023
SUBJECT:	Minutes of the City Council's November 15, 2023 regular meeting.
PRESENTED BY:	Heidi Whitlock, City Clerk
SUMMARY:	Attached for the Council’s review are the minutes of the City Council’s November 15, 2023 regular meeting.
FISCAL IMPACT:	None
ACTION REQUESTED:	Motion to waive the reading of and approval to receive and file the City Council's November 15, 2023 regular meeting.

ATTACHMENTS:
231115.min.draft.pdf

SUSANVILLE CITY COUNCIL
Regular Council Meeting Minutes
WEDNESDAY, NOVEMBER 15, 2023 – 4:30 PM

Mayor McCourt called the meeting to order at 4:30pm.

Roll Call of Councilmembers Present: McCourt, Stafford, Herrera, Schuster, Brown

1. **APPROVAL OF AGENDA:**
   Moved by Schuster; seconded by Herrera to approve.
   Motion Carried: 5 - 0
   Voting For: McCourt, Stafford, Herrera, Schuster, Brown
   Voting Against: None

2. **PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS (if any):** No public comment.

3. **CLOSED SESSION:** City Council convened in Closed Session at 4:31pm to discuss the following:
   A. PUBLIC EMPLOYMENT – pursuant to Government Code §54957
      1. City Administrator Evaluation

4. **RETURN TO OPEN SESSION:**
   The City Council reconvened in open session at 5:00pm.

   The Pledge of Allegiance and Invocation were provided.

   Dan Newton, City Administrator, stated that the Council met in closed session to discuss the items listed above. He continued that direction was provided to staff and no reportable action was taken.

   Presentation on Tobacco education and Susanville's tobacco presence.

5. **BUSINESS FROM THE FLOOR:**
   Patty Parker, public, requested that the apartment complex item brought forward at last night's Planning Commission be brought back at a City Council meeting for discussion as no property owners near the proposed site were notified.

   Desiree, Lassen Family Services, provided information on SART and what they do within the community as well as the agencies that they work with to provide community members resources as needed.

   Dan Douglas, Wildfire Mitigation, stated that Susanville has been previously designated as a Fire Wise community; however, there have been many items changed and to maintain that status there is now a board requirement. He requested that a board be formed to be able to continue with this program.

6. **CONSENT CALENDAR:**
   Moved by Herrera; seconded by Schuster to approve.
   Motion Carried: 5 - 0
   Voting For: McCourt, Stafford, Herrera, Schuster, Brown
   Voting Against: None

   6.A Minutes of the City Council's November 1, 2023 regular meeting.

Motion to waive the reading of and approval to receive and file the minutes from the November 1, 2023 regular meeting.
231101.min.draft.pdf

6.B Vendor and payroll warrants
Motion to receive and file
10-26-23.pdf
10-31-23.pdf
11-02-23.pdf

7. PUBLIC HEARINGS: No business.

8. COUNCIL DISCUSSION/ANNOUNCEMENTS:
Mayor McCourt offered the Land Acknowledgment Statement and the city's Mission Statement. He added an explanation of what city staff has been doing to promote transparency.

9. NEW BUSINESS:
9.A Authorize the use of civic contribution funds / city council discretionary funds for Lassen County Fair Grounds and Magical County Christmas.

Mr. Newton provided an explanation of the item and requested Council direction.

Brown would be okay using non-discretionary funds.

Schuster both to fireworks with non-discretionary funds, and picnic table with Stafford's funds.

doc03642320231103165451.pdf

Motion by Schuster to approve non-discretionary funds to cover $1,000 Chamber donation for fireworks and further approve the $550 donation for a picnic table to be taken from Council Member Stafford's discretionary funds.
Moved by Schuster; seconded by Brown to approve.
Motion Carried: 5- 0
Voting For: McCourt, Stafford, Herrera, Schuster, Brown
Voting Against: None

9.B Consider appointment of Susanville Planning Commissioners.

Heidi Whitlock, City Clerk, provided an explanation of the item and requested Council direction.

Letter of Interest - DeBoer.pdf
Letter of Interest - Ardito.pdf

Motion to approve the appointment of Ardito and DeBoer to another term on the Planning Commission and to contact Matthew Eltzroth, who submitted a letter yesterday, to confirm interest in the second alternate position and appoint if accepted.
Moved by Brown; seconded by Schuster to approve.
Motion Carried: 0- 0
Voting For: None
Voting Against: None

9.C Consider **Resolution No. 23-6256,** Supporting Sacred Heart Church procession in honor of Our Lady of Guadalupe and authorizing closure of Nevada Street from N. Roop Street to Weatherlow Street and Union Street from North Alley to North Street on Sunday, December 10, 2023, from 12:00 pm to 1:00 pm.

Bob Godman, Public Works Director, provided an explanation of the item and requested approval of Resolution No. 23-6256.

23-6256.pdf
Sacred Heart Request_2023.pdf

Motion to approve Resolution No. 23-6256, Supporting Sacred Heart Church procession in honor of Our Lady of Guadalupe and authorizing closure of Nevada Street from N. Roop Street to Weatherlow Street and Union Street from North Alley to North Street on Sunday, December 10, 2023, from 12:00 pm to 1:00 pm.
Moved by Schuster; seconded by Herrera to approve.
Motion Carried: 5- 0
Voting For: McCourt, Stafford, Herrera, Schuster, Brown
Voting Against: None

10. SUSANVILLE COMMUNITY REDEVELOPMENT AGENCY: No business.

11. SUSANVILLE MUNICIPAL ENERGY CORPORATION: No business.

12. CONTINUING BUSINESS:
12.A City Project Priorities
Mr. Newton provided an explanation of the item, reviewed the current items on the list, and requested Council direction.

Council Member Schuster requested the strip on the corner of North Street and N. Weatherlow by the tennis courts be brought back to life as it used to be grass. She asked to have it above the red line but at the very bottom. It was agreed on by all members.

Mayor pro tem Herrera requested an update on the St. Francis property to which Mr. Newton responded.

Mayor pro tem Herrera also reminded staff about the 99-cent bottle discussion being that it ties in with the tobacco presentation provided tonight.

231115_City_Priorities_List.docx

13. CITY ADMINISTRATOR'S REPORTS:
13.A Department Reports

Mr. Newton provided an update on the happenings at last night's Planning Commission meeting and the proposed 75-unit apartment complex and what could potentially come to the council.

Department Heads shared updates on what was happening within their departments.

14. FUTURE COUNCIL ITEMS: No business.

15. ADJOURNMENT: Motion to adjourn at 6:17pm

Quincy McCourt, Mayor

Respectfully submitted by:

Heidi Whitlock, City Clerk

AGENDA ITEM NO. 6.B
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Alicia Cordova, Administrative Services
Action Date:	December 6, 2023
SUBJECT:	Vendor and payroll warrants
PRESENTED BY:	Chandra Jabbs, Finance Manager
SUMMARY:	Warrants dates November 4, 2023 through November 17, 2023 numbered 219719-219807.
FISCAL IMPACT:	Accounts Payable vendor warrants totaling $580,821.34, plus $357,946.71 in payroll warrants, for a total of $$938,768.05.
ACTION REQUESTED:	Motion to receive and file

ATTACHMENTS:
11-9-23.pdf
11-16-23.pdf

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
11/23	11/09/2023	219719	8792	ALPINE LOCK AND KEY, I	LOCK REPAIRS-CITY HALL	000155263	1	1000-417-10-44	FACILITY - REPAIR & MAINTENA	69.45	69.45
Total 000155263:										69.45	69.45
11/23	11/09/2023	219720	6853		REFUND GAS DEPOSIT	10417050119	1	7401-2228-000	DEPOSITS-CUSTOMER	137.50	137.50
Total 10417050119:										137.50	137.50
11/23	11/09/2023	219721	75	BETER WELDING & FABR	REFUND WATER DEPOSIT	10332100001	1	7110-2228-000	DEPOSITS-CUSTOMER	16.40	16.40
Total 10332100001:										16.40	16.40
11/23	11/09/2023	219722	1307	C&S WASTE SOLUTIONS	470-895 CIRCLE DR	175431240U037	1	7530-451-52-44	DISPOSAL	256.08	256.08
Total 175431240U037:										256.08	256.08
11/23	11/09/2023	219722	1307	C&S WASTE SOLUTIONS	66 N LASSEN ST	175431434U037	1	1000-417-10-44	DISPOSAL	215.84	215.84
Total 175431434U037:										215.84	215.84
11/23	11/09/2023	219723	9678		REIMBURSEMENT TRAVEL EXP	103123	1	1009-421-10-45	TRAINING	106.38	106.38
Total 103123:										106.38	106.38
11/23	11/09/2023	219724	10938		RETURN OF FACILITY RENTAL	110823	1	1000-2228-009	DEPOSITS-COMM CENTER RE	75.00	75.00
Total 110823:										75.00	75.00
11/23	11/09/2023	219725	9163		PHYSICAL FITNESS PER MOU	10312023	1	1010-422-10-47	MACHINERY AND EQUIPMENT	250.00	250.00
Total 10312023:										250.00	250.00
11/23	11/09/2023	219726	10935		REFUND WATER DEPOSIT	10427550008	1	7110-2228-000	DEPOSITS-CUSTOMER	75.00	75.00
11/23	11/09/2023	219726	10935		REFUND WATER OVERPAYMEN	10427550008	2	9999-1001-001	CASH CLEARING - UTILITIES	.18	.18

M = Manual Check, V = Void Check

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 10427550008:										75.18	75.18
11/23	11/09/2023	219727	10937		DEPOSIT REIMBURSEMENT FR	103123	1	1000-2228-009	DEPOSITS-COMM CENTER RE	55.00	55.00
Total 103123:										55.00	55.00
11/23	11/09/2023	219728	9871		REFUND GAS OVERPAYMENT 9	10219400126	1	9999-1001-001	CASH CLEARING - UTILITIES	8.13	8.13
Total 10219400126:										8.13	8.13
11/23	11/09/2023	219729	219	ED STAUB & SONS PETR	2485 GAL DIESEL	9794685	1	1000-1410-001	INVENTORIES-GASOLINE	13,483.28	13,483.28
Total 9794685:										13,483.28	13,483.28
11/23	11/09/2023	219730	1484	EDGES ELECTRICAL GR	REPAIR BACK DOOR LIGHT-CIT	S5995009.001	1	1000-417-10-44	FACILITY - REPAIR & MAINTENA	185.38	185.38
Total S5995009.001:										185.38	185.38
11/23	11/09/2023	219731	1289	FULL SPECTRUM INC	SCADA WORK 8/22-11/31	20231102	1	7110-430-42-43	PROFESSIONAL SVCS	2,602.50	2,602.50
Total 20231102:										2,602.50	2,602.50
11/23	11/09/2023	219732	10735	GUZI-WEST INSPECTION	PROFESSIONAL SERVICES-CO	2023-178A	1	1011-425-20-43	PROFESSIONAL SVCS	2,050.00	2,050.00
Total 2023-178A:										2,050.00	2,050.00
11/23	11/09/2023	219733	1362	IRON MOUNTAIN INFO. M	POLICE DEPARTMENT SHREDD	HXVS100	1	1009-421-10-43	PROFESSIONAL SERVICES	130.70	130.70
Total HXVS100:										130.70	130.70
11/23	11/09/2023	219734	1478	LASSEN COUNTY ENVIR	2023-2024 CUPA FEES	240157-2	1	7530-451-50-48	TAXES, FEES, PERMITS & CHA	10.00	10.00
Total 240157-2:										10.00	10.00
11/23	11/09/2023	219735	9206	LASSEN COUNTY RECO	PROFESSIONAL SERVICES- PL	110123	1	1011-419-10-43	PROFESSIONAL SVCS	250.00	250.00
Total 110123:										250.00	250.00

M = Manual Check, V = Void Check

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
11/23	11/09/2023	219736	437	LMUD	1505 MAIN ST FIRE STATION	2876 102523	1	1010-422-10-46	ELECTRICITY	916.90	916.90
Total 2876 102523:										916.90	916.90
11/23	11/09/2023	219736	437	LMUD	1801 MAIN ST POLICE STATION	8314 102523	1	1009-421-10-46	ELECTRICITY	719.81	719.81
Total 8314 102523:										719.81	719.81
11/23	11/09/2023	219737	9983	MODOC COUNTY RECOR	ADVERTISEMENT-CODE ENFO	78135	1	1011-425-20-45	ADVERTISING	243.00	243.00
Total 78135:										243.00	243.00
11/23	11/09/2023	219737	9983	MODOC COUNTY RECOR	ADVERTISEMENT	78471	1	1000-411-40-45	ADVERTISING	51.00	51.00
Total 78471:										51.00	51.00
11/23	11/09/2023	219738	10936		REIMBURSEMENT FOR ROOF P	110723	1	1011-424-20-32	BUILDING PERMITS	111.00	111.00
Total 110723:										111.00	111.00
11/23	11/09/2023	219739	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT	58020 103123	1	1000-417-10-45	COMMUNICATIONS	768.00	768.00
Total 58020 103123:										768.00	768.00
11/23	11/09/2023	219739	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT-FD	69319 103123	1	1010-422-10-45	COMMUNICATIONS	304.67	304.67
Total 69319 103123:										304.67	304.67
11/23	11/09/2023	219740	9689	PRENTICE LONG & EPPE	INVESTIGATION PROFESSIONA	.6184	1	7620-430-10-43	PROFESSIONAL SVCS	1,929.43	1,929.43
Total .6184:										1,929.43	1,929.43
11/23	11/09/2023	219740	9689	PRENTICE LONG & EPPE	INVESTIGATION PROFESSIONA	6184	1	1011-425-20-43	PROFESSIONAL SVCS	4,378.78	4,378.78
Total 6184:										4,378.78	4,378.78
11/23	11/09/2023	219740	9689	PRENTICE LONG & EPPE	PROFESSIONAL SERVICES	6185	1	1000-412-10-43	PROFESSIONAL SVCS	247.50	247.50

M = Manual Check, V = Void Check

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 6185:										247.50	247.50
11/23	11/09/2023	219740	9689	PRENTICE LONG & EPPE	ATTORNEY CONTRACT 2023 C	6186	1	1000-412-10-43	PROFESSIONAL SVCS	6,500.00	6,500.00
Total 6186:										6,500.00	6,500.00
11/23	11/09/2023	219741	10939		REFUND GAS DEPOSIT	10324101304	1	7401-2228-000	DEPOSITS-CUSTOMER	200.00	200.00
11/23	11/09/2023	219741	10939		REFUND GAS OVERPAYMENT	10324101304	2	9999-1001-001	CASH CLEARING - UTILITIES	3.57	3.57
Total 10324101304:										203.57	203.57
11/23	11/09/2023	219742	10442	SUPERIOR AUTO BODY	2020 CHEVROLET TAHOE VEHI	1759	1	1010-422-10-44	VEHICLE - REPAIR & MAINTENA	7,030.06	7,030.06
Total 1759:										7,030.06	7,030.06
11/23	11/09/2023	219743	806	SUSANVILLE AVIATION	FUEL-FD	4936	1	1010-422-10-46	GASOLINE	62.47	62.47
Total 4936:										62.47	62.47
11/23	11/09/2023	219744	677	SUSANVILLE SANITARY	66 N LASSEN	1276 110123	1	1000-417-10-44	SEWER	104.00	104.00
Total 1276 110123:										104.00	104.00
11/23	11/09/2023	219744	677	SUSANVILLE SANITARY	1505 MAIN	2064 110123	1	1010-422-10-44	SEWER	104.00	104.00
Total 2064 110123:										104.00	104.00
11/23	11/09/2023	219745	1002	SUSANVILLE VOLUNTEE	VOLUNTEER SERVICES CONTR	110323	1	1010-422-10-43	VOLUNTEERS	22,000.00	22,000.00
Total 110323:										22,000.00	22,000.00
11/23	11/09/2023	219746	10934		REFUND GAS DEPOSIT	10114040021	1	7401-2228-000	DEPOSITS-CUSTOMER	200.00	200.00
11/23	11/09/2023	219746	10934		REFUND GAS OVERPAYMENT	10114040021	2	9999-1001-001	CASH CLEARING - UTILITIES	448.10	448.10
Total 10114040021:										648.10	648.10
11/23	11/09/2023	219747	9480	TAMCO CAPITAL CORPO	RENTAL BALANCE-PD	61676	1	1009-421-10-47	MACHINERY AND EQUIPMENT	2,383.01	2,383.01

M = Manual Check, V = Void Check

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 61676:										2,383.01	2,383.01
11/23	11/09/2023	219748	749	VERIZON WIRELESS	CELLULAR PHONES - FD	9947112507	1	1010-422-10-45	COMMUNICATIONS	930.33	930.33
Total 9947112507:										930.33	930.33
Grand Totals:										69,612.45	69,612.45

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

M = Manual Check, V = Void Check

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
11/23	11/16/2023	219762	4	ABB INC.	ANNUAL CALIBRATIONS-GAS	7106145733	1	7401-430-62-43	PROFESSIONAL SVCS	3,026.93	3,026.93
Total 7106145733:										3,026.93	3,026.93
11/23	11/16/2023	219763	9432	ALL SEASON HEATING	#0022 WOODSMOKE REDUCTI	.111323	1	8407-430-10-48	GRANTS	1,500.00	1,500.00
Total .111323:										1,500.00	1,500.00
11/23	11/16/2023	219763	9432	ALL SEASON HEATING	#310 WOODSMOKE REDUCTIO	111323	1	8407-430-10-48	GRANTS	1,500.00	1,500.00
Total 111323:										1,500.00	1,500.00
11/23	11/16/2023	219764	981	ALLIANT INSURANCE SE	ENDT #4_AMVP 1ST QUARTER	2472680	1	7630-411-40-45	INSURANCE-PROPERTY	621.00	621.00
Total 2472680:										621.00	621.00
11/23	11/16/2023	219765	10860	ALTURAS RANCHES LLC	FARMER CYCLE 4 HEAVY-DUTY	110723	1	8404-430-13-48	GRANTS	455,596.00	455,596.00
Total 110723:										455,596.00	455,596.00
11/23	11/16/2023	219766	696	ANSORGE INC	MONTHLY MAINT. FEE TO ASSE	2063	1	7201-430-81-43	TECHNICAL SVCS	600.00	600.00
Total 2063:										600.00	600.00
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	CREDIT-WATER	598000791	1	7110-430-42-44	LINEN SERVICE	379.12-	379.12-
Total 598000791:										379.12-	379.12-
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-PARKS	5980146071	1	1011-452-20-44	LINEN SERVICES	7.48	7.48
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-PW	5980146071	2	7620-430-10-44	LINEN SERVICE	48.23	48.23
Total 5980146071:										55.71	55.71
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	CUSTODIAL SUPPLIES-PW	5980146072	1	7620-430-10-46	SUPPLIES-JANITORIAL	1.99	1.99
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-STREETS	5980146072	2	2007-431-20-44	LINEN SERVICE	73.46	73.46

M = Manual Check, V = Void Check

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
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-GAS	5980146072	3	7401-430-62-44	LINEN SERVICES	9.17	9.17
Total 5980146072:										84.62	84.62
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-GAS	5980146073	1	7401-430-62-44	LINEN SERVICES	84.16	84.16
Total 5980146073:										84.16	84.16
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-PW	5980147961	1	7620-430-10-44	LINEN SERVICE	44.25	44.25
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-PARKS	5980147961	2	1011-452-20-44	LINEN SERVICES	7.48	7.48
Total 5980147961:										51.73	51.73
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-STREETS	5980147962	1	2007-431-20-44	LINEN SERVICE	60.76	60.76
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-GAS	5980147962	2	7401-430-62-44	LINEN SERVICES	9.17	9.17
Total 5980147962:										69.93	69.93
11/23	11/16/2023	219767	44	ARAMARK UNIFORM SER	UNIFORM SERVICE-GAS	5980147963	1	7401-430-62-44	LINEN SERVICES	84.16	84.16
Total 5980147963:										84.16	84.16
11/23	11/16/2023	219768	10940		REIMBURSE FIRE INSPECTION	110923	1	1010-422-10-34	PROTECTIVE INSPECTION FEE	92.00	92.00
Total 110923:										92.00	92.00
11/23	11/16/2023	219769	10390	AUTOZONE PARTS INC	SUPPLIES-GAS	4015414492	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	3.53	3.53
11/23	11/16/2023	219769	10390	AUTOZONE PARTS INC	SUPPLIES-WATER	4015414492	2	7110-430-42-44	REPAIR AND MAINTENANCE-VE	3.52	3.52
11/23	11/16/2023	219769	10390	AUTOZONE PARTS INC	SUPPLIES-STREETS	4015414492	3	2007-431-20-44	REPAIR AND MAINTENANCE-VE	3.52	3.52
Total 4015414492:										10.57	10.57
11/23	11/16/2023	219770	9843	BADGER METER INC.	SUPPLIES-WATER	1611724	1	7110-430-42-46	SUPPLIES-GENERAL	144.44	144.44
Total 1611724:										144.44	144.44
11/23	11/16/2023	219771	10215		REFUND GAS DEPOSIT	10507900306	1	7401-2228-000	DEPOSITS-CUSTOMER	193.13	193.13

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 10507900306:										193.13	193.13
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	LEAF COLLECTION	175431030U037	1	8404-430-15-48	GRANTS	585.82	585.82
Total 175431030U037:										585.82	585.82
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	MILFORD GREENWASTE CLEA	175431104U037	1	8404-430-15-48	GRANTS	288.25	288.25
Total 175431104U037:										288.25	288.25
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	1205 MAIN STREET- STREETS	175431224U037	1	2007-431-20-44	DISPOSAL	96.60	96.60
Total 175431224U037:										96.60	96.60
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	725 MAIN STREET-STREETS	175431225U037	1	2007-431-20-44	DISPOSAL	25.60	25.60
Total 175431225U037:										25.60	25.60
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	819 MAIN STREET- STREETS	175431226U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431226U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	801 MAIN STREET- STREETS	175431227U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431227U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	701 MAIN STREET- STREETS	175431228U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431228U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	605 ASH STREET-STREETS	175431229U037	1	2007-431-20-44	DISPOSAL	25.60	25.60
Total 175431229U037:										25.60	25.60
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	617 MAIN ST-STREETS	175431230U37	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431230U37:										50.17	50.17

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	611 MAIN STREET- STREETS	175431231U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431231U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	400 MAIN STREET- STREETS	175431232U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431232U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	600 MAIN ST-STREETS	175431233U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431233U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	626 MAIN ST-STREETS	175431234U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431234U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	732 MAIN STREET-STREETS	175431235U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431235U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	1000 MAIN ST-STREETS	175431236U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431236U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	700 MAIN STREET- STREETS	175431237U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431237U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	822 MAIN STREET- STREETS	175431238U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431238U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	950 MAIN STREET- STREETS	175431239U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431239U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	925 SIERRA ST-PW	175431433U037	1	7620-430-10-44	DISPOSAL	218.91	218.91

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Total 175431433U037:										218.91	218.91
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	95 N WEATHERLOW ST	175431435U037	1	1011-452-20-44	DISPOSAL	212.77	212.77
Total 175431435U037:										212.77	212.77
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	1801 MAIN ST-PD	175431436U037	1	1009-421-10-44	DISPOSAL	212.77	212.77
Total 175431436U037:										212.77	212.77
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	720 SOUTH ST-SHOP	175431437U037	1	7620-430-10-44	DISPOSAL	225.04	225.04
Total 175431437U037:										225.04	225.04
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	1110 NORTH STREET	175431516U037	1	1011-452-20-44	DISPOSAL	311.22	311.22
Total 175431516U037:										311.22	311.22
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	900 MAIN ST-STREETS	175431524U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431524U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	1408 MAIN ST-STREETS	175431525U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431525U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	1616 MAIN STREET-STREETS	175431526U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431526U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	65 N LASSEN ST-STREETS	175431542U037	1	2007-431-20-44	DISPOSAL	50.17	50.17
Total 175431542U037:										50.17	50.17
11/23	11/16/2023	219772	1307	C&S WASTE SOLUTIONS	732 MAIN STREET-STREETS	175431654U037	1	2007-431-20-44	DISPOSAL	100.34	100.34
Total 175431654U037:										100.34	100.34

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11/23	11/16/2023	219773	1324	CALIFORNIA AIR POLLUT	2023 CAPCOA MEMBERSHIP D	1709	1	7620-430-11-48	DUES AND MEMBERSHIPS	1,288.15	1,288.15
Total 1709:										1,288.15	1,288.15
11/23	11/16/2023	219774	986	CARLSON'S TIRE PROS	TIRE REPAIRS-GAS	96924	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	1,417.65	1,417.65
Total 96924:										1,417.65	1,417.65
11/23	11/16/2023	219775	161	CSK AUTO INC	CREDIT- PARKS	2740470520	1	1011-452-20-44	VEHICLE - REPAIR & MAINTENA	96.09-	96.09-
Total 2740470520:										96.09-	96.09-
11/23	11/16/2023	219775	161	CSK AUTO INC	BATTERY-WATER	2740470627	1	7110-430-42-44	REPAIR AND MAINTENANCE-FA	482.96	482.96
Total 2740470627:										482.96	482.96
11/23	11/16/2023	219775	161	CSK AUTO INC	GEAR WRENCH, TOOL HOLDER	2740471376	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	34.63	34.63
11/23	11/16/2023	219775	161	CSK AUTO INC	GEAR WRENCH, TOOL HOLDER	2740471376	2	7110-430-42-44	REPAIR AND MAINTENANCE-VE	34.63	34.63
11/23	11/16/2023	219775	161	CSK AUTO INC	GEAR WRENCH, TOOL HOLDER	2740471376	3	2007-431-20-44	REPAIR AND MAINTENANCE-VE	34.63	34.63
Total 2740471376:										103.89	103.89
11/23	11/16/2023	219775	161	CSK AUTO INC	AIR FILTER, OIL FILTER-WATER	2740471629	1	7110-430-42-44	REPAIR AND MAINTENANCE-VE	255.88	255.88
Total 2740471629:										255.88	255.88
11/23	11/16/2023	219775	161	CSK AUTO INC	ANTIFREEZE-GAS	2740471951	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	28.11	28.11
11/23	11/16/2023	219775	161	CSK AUTO INC	ANTIFREEZE-WATER	2740471951	2	7110-430-42-44	REPAIR AND MAINTENANCE-VE	28.10	28.10
11/23	11/16/2023	219775	161	CSK AUTO INC	ANTIFREEZE-STREETS	2740471951	3	2007-431-20-44	REPAIR AND MAINTENANCE-VE	28.10	28.10
Total 2740471951:										84.31	84.31
11/23	11/16/2023	219775	161	CSK AUTO INC	SUPPLIES-GAS	2740472931	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	7.21	7.21
11/23	11/16/2023	219775	161	CSK AUTO INC	SUPPLIES-WATER	2740472931	2	7110-430-42-44	REPAIR AND MAINTENANCE-VE	7.21	7.21
11/23	11/16/2023	219775	161	CSK AUTO INC	SUPPLIES-STREETS	2740472931	3	2007-431-20-44	REPAIR AND MAINTENANCE-VE	7.21	7.21
Total 2740472931:										21.63	21.63
11/23	11/16/2023	219776	198	DITCH WITCH EQUIPMEN	SUPPLIES-GAS	546615	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	59.19	59.19

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Total 546615:										59.19	59.19
11/23	11/16/2023	219777	10523	DOWN RANGE INVESTM	SUPPLIES-GAS	652715	1	7401-430-62-46	SUPPLIES-GENERAL	952.04	952.04
11/23	11/16/2023	219777	10523	DOWN RANGE INVESTM	SUPPLIES-WATER	652715	2	7110-430-42-46	SUPPLIES-GENERAL	952.04	952.04
11/23	11/16/2023	219777	10523	DOWN RANGE INVESTM	SUPPLIES-STREETS	652715	3	2007-431-20-46	SUPPLIES-GENERAL	569.86	569.86
11/23	11/16/2023	219777	10523	DOWN RANGE INVESTM	SUPPLIES-PARKS	652715	4	1011-452-20-46	SUPPLIES-GENERAL	314.81	314.81
11/23	11/16/2023	219777	10523	DOWN RANGE INVESTM	SUPPLIES-PW	652715	5	7620-430-10-46	SUPPLIES-GENERAL	181.99	181.99
Total 652715:										2,970.74	2,970.74
11/23	11/16/2023	219778	219	ED STAUB & SONS PETR	76 GAL PROPANE-GC	9926200	1	7530-451-50-46	PROPANE	187.52	187.52
Total 9926200:										187.52	187.52
11/23	11/16/2023	219779	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	378594A	1	7110-430-42-43	PROFESSIONAL SVCS	164.00	164.00
Total 378594A:										164.00	164.00
11/23	11/16/2023	219779	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	378803A	1	7110-430-42-43	PROFESSIONAL SVCS	57.00	57.00
Total 378803A:										57.00	57.00
11/23	11/16/2023	219779	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	378804A	1	7110-430-42-43	PROFESSIONAL SVCS	110.00	110.00
Total 378804A:										110.00	110.00
11/23	11/16/2023	219779	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	379011A	1	7110-430-42-43	PROFESSIONAL SVCS	133.00	133.00
Total 379011A:										133.00	133.00
11/23	11/16/2023	219779	1033	FGL ENVIRONMENTAL	WEEKLY WATER SAMPLING-D	379036A	1	7110-430-42-43	PROFESSIONAL SVCS	133.00	133.00
Total 379036A:										133.00	133.00
11/23	11/16/2023	219780	257	FOREST OFFICE EQUIPM	MAINT.CONTRACT FOLD MACHI	SV006428	1	7401-430-62-43	TECHNICAL SVCS	44.08	44.08
11/23	11/16/2023	219780	257	FOREST OFFICE EQUIPM	MAINT.CONTRACT FOLD MACHI	SV006428	2	7110-430-42-43	TECHNICAL SVCS	44.08	44.08

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Total SV006428:										88.16	88.16
11/23	11/16/2023	219780	257	FOREST OFFICE EQUIPM	KYOCERA COPIER -PW	SV006519	1	7620-430-10-43	TECHNICAL SVCS	314.05	314.05
Total SV006519:										314.05	314.05
11/23	11/16/2023	219781	265	FRONTIER	257-1887 BACKUP	1887 110123	1	1000-417-10-45	COMMUNICATIONS	80.82	80.82
Total 1887 110123:										80.82	80.82
11/23	11/16/2023	219781	265	FRONTIER	257-2520 GOLF COURSE	2520 110123	1	7530-451-52-45	COMMUNICATIONS	255.72	255.72
Total 2520 110123:										255.72	255.72
11/23	11/16/2023	219781	265	FRONTIER	257-2960 HVAC/ELEVATOR LINE	2960 110523	1	1000-417-10-45	COMMUNICATIONS	115.38	115.38
Total 2960 110523:										115.38	115.38
11/23	11/16/2023	219781	265	FRONTIER	257-7098 NATURAL GAS	7098 110123	1	7401-430-62-45	COMMUNICATIONS	85.98	85.98
Total 7098 110123:										85.98	85.98
11/23	11/16/2023	219782	298	HAT CREEK CONSTRUCT	RETENTION	11142023	1	2007-2206-000	RETAINAGE PAYABLE	22,539.69	22,539.69
Total 11142023:										22,539.69	22,539.69
11/23	11/16/2023	219783	332	INTERSTATE GAS SERVI	NAT GAS CONSULTING 10/23	7021757	1	7401-430-62-43	PROFESSIONAL SVCS	462.50	462.50
Total 7021757:										462.50	462.50
11/23	11/16/2023	219784	10942		REFUND WATER DEPOSIT	10529850018	1	7110-2228-000	DEPOSITS-CUSTOMER	19.25	19.25
Total 10529850018:										19.25	19.25
11/23	11/16/2023	219785	10941		REFUND WATER OVERPAYMEN	10326300002	1	9999-1001-001	CASH CLEARING - UTILITIES	273.82	273.82
Total 10326300002:										273.82	273.82

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11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240146-2	1	7401-430-62-48	TAXES, FEES, PERMITS & CHA	3.34	3.34
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240146-2	2	7110-430-42-48	TAXES, FEES, PERMITS & CHA	3.33	3.33
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240146-2	3	2007-431-20-48	TAXES, FEES, PERMIT AND CH	3.33	3.33
Total 240146-2:										10.00	10.00
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240178-2	1	7401-430-62-48	TAXES, FEES, PERMITS & CHA	3.34	3.34
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240178-2	2	7110-430-42-48	TAXES, FEES, PERMITS & CHA	3.33	3.33
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240178-2	3	2007-431-20-48	TAXES, FEES, PERMIT AND CH	3.33	3.33
Total 240178-2:										10.00	10.00
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240179-2	1	7401-430-62-48	TAXES, FEES, PERMITS & CHA	3.34	3.34
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240179-2	2	7110-430-42-48	TAXES, FEES, PERMITS & CHA	3.33	3.33
11/23	11/16/2023	219786	1478	LASSEN COUNTY ENVIR	STATE SURCHARGE 2023/2024	240179-2	3	2007-431-20-48	TAXES, FEES, PERMIT AND CH	3.33	3.33
Total 240179-2:										10.00	10.00
11/23	11/16/2023	219787	10485	LEAF CAPITAL FUNDING	COPIER-PW	15544516	1	7620-430-10-44	RENT & LEASE EQUIP & VEHIC	168.91	168.91
Total 15544516:										168.91	168.91
11/23	11/16/2023	219788	425	LES SCHWAB TIRE CENT	REPAIR & MAINT-WATER	60400410388	1	7110-430-42-44	REPAIR AND MAINTENANCE-VE	310.61	310.61
Total 60400410388:										310.61	310.61
11/23	11/16/2023	219789	437	LMUD	471-920 JOHNSTONVILLE RD-AI	10108 102523	1	7201-430-81-46	ELECTRICITY	83.38	83.38
Total 10108 102523:										83.38	83.38
11/23	11/16/2023	219789	437	LMUD	SOUTH ST - PW OFFICE	14590 102523	1	7620-430-10-46	ELECTRICITY	495.13	495.13
Total 14590 102523:										495.13	495.13
11/23	11/16/2023	219789	437	LMUD	SOUTH ST ROOSEVELT AREA L	1744 102523	1	1011-452-20-46	ELECTRICITY	10.84	10.84
Total 1744 102523:										10.84	10.84
11/23	11/16/2023	219789	437	LMUD	RIVERSIDE PARK	1999 102523	1	1011-452-20-46	ELECTRICITY	84.99	84.99

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Total 1999 102523:										84.99	84.99
11/23	11/16/2023	219789	437	LMUD	CADY SPRINGS	26784 102523	1	7110-430-42-46	ELECTRICITY	654.11	654.11
Total 26784 102523:										654.11	654.11
11/23	11/16/2023	219789	437	LMUD	RICHMOND RD BRIDGE-STREE	35094 102523	1	2007-431-60-46	ELECTRICITY	315.56	315.56
Total 35094 102523:										315.56	315.56
11/23	11/16/2023	219789	437	LMUD	N WEATHERLOW ST SIGNALS-	3651 102523	1	2007-431-60-46	ELECTRICITY	168.38	168.38
Total 3651 102523:										168.38	168.38
11/23	11/16/2023	219789	437	LMUD	720 SOUTH EMULSION TANK-P	38646 102523	1	7620-430-10-46	ELECTRICITY	118.49	118.49
Total 38646 102523:										118.49	118.49
11/23	11/16/2023	219789	437	LMUD	LITTLE LEAGUE PARK DRIVEW	416851 102523	1	1011-452-20-46	ELECTRICITY	38.61	38.61
Total 416851 102523:										38.61	38.61
11/23	11/16/2023	219789	437	LMUD	LAUREL ST- STREETS	416902 102523	1	2007-431-60-46	ELECTRICITY	38.61	38.61
Total 416902 102523:										38.61	38.61
11/23	11/16/2023	219789	437	LMUD	SOUTH ST- STREETS	416924 102523	1	2007-431-60-46	ELECTRICITY	38.61	38.61
Total 416924 102523:										38.61	38.61
11/23	11/16/2023	219789	437	LMUD	RICHMOND RD & PEARL CR- S	416984 102523	1	2007-431-60-46	ELECTRICITY	38.61	38.61
Total 416984 102523:										38.61	38.61
11/23	11/16/2023	219789	437	LMUD	1801 MAIN ST- STREETS	417512 102523	1	2007-431-60-46	ELECTRICITY	38.61	38.61
Total 417512 102523:										38.61	38.61

M = Manual Check, V = Void Check

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
11/23	11/16/2023	219789	437	LMUD	ORCHARD ST- STREETS	418802 102523	1	2007-431-60-46	ELECTRICITY	22.72	22.72
Total 418802 102523:										22.72	22.72
11/23	11/16/2023	219789	437	LMUD	RIVERSIDE DR. & RIVER- STRE	418824 102523	1	2007-431-60-46	ELECTRICITY	38.61	38.61
Total 418824 102523:										38.61	38.61
11/23	11/16/2023	219789	437	LMUD	RIVERSIDE DR. & LAUREL- STR	418833 102523	1	2007-431-60-46	ELECTRICITY	38.61	38.61
Total 418833 102523:										38.61	38.61
11/23	11/16/2023	219789	437	LMUD	MAIN & ALEXANDER SIGNAL-S	49496 102523	1	2007-431-60-46	ELECTRICITY	196.65	196.65
Total 49496 102523:										196.65	196.65
11/23	11/16/2023	219789	437	LMUD	MAIN & FAIRFIELD-STREETS	49497 102523	1	2007-431-60-46	ELECTRICITY	158.34	158.34
Total 49497 102523:										158.34	158.34
11/23	11/16/2023	219789	437	LMUD	MAIN & JOHNSTNVLE SIGNAL-	49498 102523	1	2007-431-60-46	ELECTRICITY	184.22	184.22
Total 49498 102523:										184.22	184.22
11/23	11/16/2023	219789	437	LMUD	RIVERSIDE & MAIN SIGNALS-S	49499 102523	1	2007-431-60-46	ELECTRICITY	295.30	295.30
Total 49499 102523:										295.30	295.30
11/23	11/16/2023	219789	437	LMUD	471-920 JOHNSTONVILLE RD-AI	54333 102523	1	7201-430-81-46	ELECTRICITY	43.55	43.55
Total 54333 102523:										43.55	43.55
11/23	11/16/2023	219789	437	LMUD	SPRING RIDGE BOOSTER	55754 102523	1	7110-430-42-46	ELECTRICITY	676.91	676.91
Total 55754 102523:										676.91	676.91
11/23	11/16/2023	219789	437	LMUD	471-920 JOHNSTONVILLE RD AI	7146 102523	1	7201-430-81-46	ELECTRICITY	434.24	434.24

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 7146 102523:										434.24	434.24
11/23	11/16/2023	219789	437	LMUD	471-920 JOHNSTONVILLE RD AI	7154 102523	1	7201-430-81-46	ELECTRICITY	41.46	41.46
Total 7154 102523:										41.46	41.46
11/23	11/16/2023	219789	437	LMUD	WELL #1-WATER	7714 102523	1	7110-430-42-46	ELECTRICITY	177.71	177.71
Total 7714 102523:										177.71	177.71
11/23	11/16/2023	219789	437	LMUD	RIVERSIDE PARK LIGHTS	9501 102523	1	1011-452-20-46	ELECTRICITY	81.95	81.95
Total 9501 102523:										81.95	81.95
11/23	11/16/2023	219789	437	LMUD	GEO PUMP #2	9503 102523	1	7301-430-52-46	ELECTRICITY	50.53	50.53
Total 9503 102523:										50.53	50.53
11/23	11/16/2023	219789	437	LMUD	HOSPITAL LN-GEO	9963 102523	1	7301-430-52-46	ELECTRICITY	30.00	30.00
Total 9963 102523:										30.00	30.00
11/23	11/16/2023	219790	1508	MAIN STREET LUBE	REPAIR & MAINT- PD	40706	1	1009-421-10-44	VEHICLE-REPAIR & MAINTENA	50.79	50.79
Total 40706:										50.79	50.79
11/23	11/16/2023	219791	9983	MODOC COUNTY RECOR	ADVERTISEMENT-PLANNING	78470	1	1011-419-10-45	ADVERTISING	103.50	103.50
Total 78470:										103.50	103.50
11/23	11/16/2023	219792	10490	OAK WOODS ESTATES H	AB 617- GREEN WASTE DISPO	111423	1	8404-430-15-48	GRANTS	850.83	850.83
Total 111423:										850.83	850.83
11/23	11/16/2023	219793	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE RE	1220410	1	7401-430-62-43	TECHNICAL SVCS	61.02	61.02
11/23	11/16/2023	219793	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE RE	1220410	2	7110-430-42-43	TECHNICAL SVCS	61.02	61.02

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 1220410:										122.04	122.04
11/23	11/16/2023	219794	543	PAK N SHIP	SHIPPING-WATER	1759	1	7110-430-42-46	POSTAGE	50.00	50.00
Total 1759:										50.00	50.00
11/23	11/16/2023	219795	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT-P	63630 103123	1	1009-421-10-45	COMMUNICATIONS	185.00	185.00
Total 63630 103123:										185.00	185.00
11/23	11/16/2023	219795	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT-P	68444 103123	1	7620-430-10-45	COMMUNICATIONS	368.56	368.56
Total 68444 103123:										368.56	368.56
11/23	11/16/2023	219796	563	POULSEN WELDING SHO	REPAIRS- GAS	3423	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	26.71	26.71
11/23	11/16/2023	219796	563	POULSEN WELDING SHO	REPAIRS-WATER	3423	2	7110-430-42-44	REPAIR AND MAINTENANCE-VE	26.70	26.70
11/23	11/16/2023	219796	563	POULSEN WELDING SHO	REPAIRS-STREETS	3423	3	2007-431-20-44	REPAIR AND MAINTENANCE-VE	26.70	26.70
Total 3423:										80.11	80.11
11/23	11/16/2023	219797	572	QUILL CORPORATION	CREDIT-GAS	2142905	1	7401-430-62-46	SUPPLIES-GENERAL	15.69-	15.69-
11/23	11/16/2023	219797	572	QUILL CORPORATION	CREDIT-WATER	2142905	2	7110-430-42-46	SUPPLIES-GENERAL	15.69-	15.69-
Total 2142905:										31.38-	31.38-
11/23	11/16/2023	219797	572	QUILL CORPORATION	SUPPLIES	35484550	1	1000-415-10-46	SUPPLIES-GENERAL	125.46	125.46
Total 35484550:										125.46	125.46
11/23	11/16/2023	219797	572	QUILL CORPORATION	OFFICE SUPPLIES	35507883	1	1000-415-10-46	SUPPLIES-GENERAL	457.88	457.88
Total 35507883:										457.88	457.88
11/23	11/16/2023	219798	1479	SIERRA BROADCASTING	ADVERTISING-GAS	23100135	1	7401-430-62-45	ADVERTISING	499.00	499.00
Total 23100135:										499.00	499.00
11/23	11/16/2023	219799	1270	SILVER STATE BARRICA	SUPPLIES-SB1	024278	1	2005-431-20-44	REPAIR AND MAINTENANCE-MI	57.60	57.60

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 024278:										57.60	57.60
11/23	11/16/2023	219800	76	SUSANVILLE ACE HARD	SUPPLIES-GAS	520551	1	7401-430-62-46	SUPPLIES-GENERAL	65.92	65.92
Total 520551:										65.92	65.92
11/23	11/16/2023	219800	76	SUSANVILLE ACE HARD	GLOVES-WATER	520582	1	7110-430-42-46	SUPPLIES-GENERAL	17.03	17.03
Total 520582:										17.03	17.03
11/23	11/16/2023	219800	76	SUSANVILLE ACE HARD	SUPPLIES- WATER	520677	1	7110-430-42-46	SUPPLIES-GENERAL	6.61	6.61
Total 520677:										6.61	6.61
11/23	11/16/2023	219800	76	SUSANVILLE ACE HARD	SUPPLIES-PW	520693	1	7620-430-10-46	SUPPLIES-GENERAL	31.84	31.84
Total 520693:										31.84	31.84
11/23	11/16/2023	219800	76	SUSANVILLE ACE HARD	SUPPLIES-PW	520698	1	7620-430-10-46	SUPPLIES-GENERAL	25.32	25.32
Total 520698:										25.32	25.32
11/23	11/16/2023	219800	76	SUSANVILLE ACE HARD	KEY BLANKS-PW	520726	1	7620-430-10-46	SUPPLIES-GENERAL	2.91	2.91
Total 520726:										2.91	2.91
11/23	11/16/2023	219801	677	SUSANVILLE SANITARY	606 NEVADA	1274 110123	1	7620-430-10-44	SEWER	47.00	47.00
Total 1274 110123:										47.00	47.00
11/23	11/16/2023	219801	677	SUSANVILLE SANITARY	115 N WEATHERLOW	1448 110123	1	1011-451-80-44	SEWER	52.00	52.00
Total 1448 110123:										52.00	52.00
11/23	11/16/2023	219801	677	SUSANVILLE SANITARY	65 N WEATHERLOW - ROOPS F	1449 110123	1	1011-452-20-44	SEWER	156.00	156.00
Total 1449 110123:										156.00	156.00

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
11/23	11/16/2023	219801	677	SUSANVILLE SANITARY	720 SOUTH ST	3203 110123	1	7620-430-10-44	SEWER	52.00	52.00
Total 3203 110123:										52.00	52.00
11/23	11/16/2023	219801	677	SUSANVILLE SANITARY	1850 RIVER ST	3667 110123	1	1011-452-20-44	SEWER	52.00	52.00
Total 3667 110123:										52.00	52.00
11/23	11/16/2023	219801	677	SUSANVILLE SANITARY	1600 RIVERSIDE DR	3668 110123	1	1011-452-20-44	SEWER	118.00	118.00
Total 3668 110123:										118.00	118.00
11/23	11/16/2023	219801	677	SUSANVILLE SANITARY	1200 NORTH ST	3669 110123	1	1011-452-20-44	SEWER	52.00	52.00
Total 3669 110123:										52.00	52.00
11/23	11/16/2023	219802	9480	TAMCO CAPITAL CORPO	BUYOUT SETTLEMENT-PW	58901-2	1	7620-430-10-45	COMMUNICATIONS	487.13	487.13
Total 58901-2:										487.13	487.13
11/23	11/16/2023	219803	530	U.S. BANK EQUIPMENT F	UPSTAIRS COPIER CITY HALL	514915958	1	1000-417-10-44	RENT & LEASES EQUIP & VEHI	400.56	400.56
Total 514915958:										400.56	400.56
11/23	11/16/2023	219804	749	VERIZON WIRELESS	CELLULAR PHONES - ADMIN	9948182356	1	1000-413-20-45	COMMUNICATIONS	65.42	65.42
11/23	11/16/2023	219804	749	VERIZON WIRELESS	CELLULAR PHONES - BUILDIN	9948182356	2	1011-424-20-45	COMMUNICATIONS	99.14	99.14
11/23	11/16/2023	219804	749	VERIZON WIRELESS	CELLULAR PHONES - PARKS	9948182356	3	1011-452-20-45	COMMUNICATIONS	103.76	103.76
11/23	11/16/2023	219804	749	VERIZON WIRELESS	CELLULAR PHONES - PUBLIC	9948182356	4	7620-430-10-45	COMMUNICATIONS	1,323.38	1,323.38
11/23	11/16/2023	219804	749	VERIZON WIRELESS	CELLULAR PHONES - AIR POLL	9948182356	5	7620-430-11-45	COMMUNICATIONS	52.13	52.13
11/23	11/16/2023	219804	749	VERIZON WIRELESS	CELLULAR PHONES - GAS	9948182356	6	7401-430-62-45	COMMUNICATIONS	201.28	201.28
Total 9948182356:										1,845.11	1,845.11
11/23	11/16/2023	219805	770	WESTERN NEVADA SUP	SUPPLIES- WATER	61018217	1	7110-430-42-46	SUPPLIES-GENERAL	83.67	83.67
Total 61018217:										83.67	83.67
11/23	11/16/2023	219805	770	WESTERN NEVADA SUP	SUPPLIES- GAS	69982265	1	7401-430-63-47	VEHICLES	315.02	315.02

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 69982265:										315.02	315.02
11/23	11/16/2023	219805	770	WESTERN NEVADA SUP	SUPPLIES-STREETS	69995566	1	2007-431-20-46	SUPPLIES-GENERAL	11.29	11.29
Total 69995566:										11.29	11.29
11/23	11/16/2023	219805	770	WESTERN NEVADA SUP	SUPPLIES-GAS	69998261	1	7401-430-62-46	SUPPLIES-GENERAL	482.75	482.75
Total 69998261:										482.75	482.75
11/23	11/16/2023	219806	1198	WESTWOOD SANITATIO	PORTABLE TOILET - SKYLINE	A-73438	1	1011-452-20-44	RENT & LEASES EQUIP & VEHI	109.39	109.39
Total A-73438:										109.39	109.39
11/23	11/16/2023	219806	1198	WESTWOOD SANITATIO	PORTABLE TOILET-GOLF COUR	A-73442	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	218.78	218.78
Total A-73442.										218.78	218.78
11/23	11/16/2023	219807	1198	WESTWOOD SANITATIO	CDBG MEMORIAL PARK CONST	A-73428	1	2046-465-20-44	RENT & LEASE EQUIP & VEHIC	453.65	453.65
Total A-73428:										453.65	453.65
Grand Totals:										511,208.89	511,208.89

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

M = Manual Check, V = Void Check

AGENDA ITEM NO. 6.C
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Heidi Whitlock, Administrative Services

Action Date: December 6, 2023

SUBJECT: Consider **Resolution No. 23-6258,** approving contract with Express Evaluations, an employee evaluation software.

PRESENTED BY: Dan Newton, City Administrator

SUMMARY: The city has historically used employee evaluation software to document and prepare employee evaluations; however, the software platform is outdated and no longer supported. Several city departments and divisions have reverted to conducting evaluations without the software using MS Word to document employee evaluations. The city staff has investigated alternate employee evaluation software options and has discovered a low-cost option that is compatible with our payroll software. Express evaluation is a secure web-based software that is highly customizable and performs similarly to the city's previous software. Senior staff have experimented with the software. The Council, during its August 8, 2023 meeting, provided direction to move forward. Since that time, the meet and confer process with the majority of the bargaining units has concluded. While there are a few items that need to be resolved with specific bargaining units, the evaluation software is not one of them. To move the process forward, it is appropriate to commit to the software subscription at this time. Staff is presenting the Council with the service contract to implement the Express Evaluation software.

FISCAL IMPACT: Year one cost $4,000 for the Professional plan ($3,000 with $1,000 onboarding/creation/training) then $3,000 annually.

ACTION REQUESTED: Motion to approve Resolution No. 23-6258, approving contract with Express Evaluations, an employee evaluation software.

ATTACHMENTS:
Quote for Susanville Essentials and Professional.pdf
End User License Agreement - Susanville.docx
23-6258.pdf

EXPRESS EVALUATIONS PROPOSAL FOR CITY OF SUSANVILLE

OVERVIEW

Express Evaluations is pleased to submit this proposal for services to support City of Susanville in achieving its goals of improving employee satisfaction, improvement, and retention through an optimized employee performance management process.

OUR PROPOSAL

The Software

Express Evaluations has created an online solution designed to facilitate the streamlining of employee performance procedures for HR departments and organizations. Our mission at Express Evaluations is to furnish a platform that empowers employees and managers to provide feedback on employee growth and development. Simultaneously, we aim to offer HR departments an uncomplicated yet comprehensive tool for expeditiously managing the process.

Technical/Project Approach

Our onboarding team is committed to working at your preferred pace and ensuring that the project aligns with your specified timeline. At your convenience, we will schedule an implementation call, during which your organization's admin team will receive a comprehensive introduction to the Express Evaluation Software. If City of Susanville chooses to utilize our HR Consulting Service, a dedicated client success manager will be assigned to collaborate with you on designing and scheduling evaluations, adhering to industry best practices from project inception to completion.

PRICING

Pricing is based off the plan selection (Essential or Professional), the number of employees in the system, and is billed annually. The initial license fee will be based off of the assumption that 70 employees will be active in the system. If the active number of employees during the year exceeds more than 15% of the initial count, a new invoice will be generated for those employees above the initial count.

Essential Plan Features		**Price** $2.25 **PEPM**
Custom Questions Manager/Employee Evaluations Evaluation Signatures Goal Tracking Essential Reports PDF and CSV Exports	Calendar Date Reviews Anniversary Date Reviews Hire Date Reviews Automated Notifications Employee Profiles Manager Notes	**70** Employees **$2000.00 Annually**
Professional Plan Features		**Price $3.50 PEPM**
Everything in the Essential Plan, Plus:		**70** Employees
Peer/360 Reviews Multi Manager Reviews Advanced Approval Flows Enhanced Dashboards	Pulse Surveys Check-Ins Company Logos and Branding	**$3000.00 Annually**
Additional Optional Features		
Single Sign On		**$1000** First Year **$500** Annually

We look forward to working with City of Susanville in achieving its goals of improving employee satisfaction, improvement, and retention through an optimized employee performance management process. We are confident that we can meet the challenges ahead and stand ready to partner with you in delivering an effective HR support solution.

If you have questions on this proposal, feel free to contact Albert at your convenience by email at albert@expressevaluations.com or by phone at 385-301-2122

Thank you for your consideration,

Albert Foster
President/CEO
albert@expressevaluations.com

ONBOARDING AND SERVICE AGREEMENT

Complementary	Price:
HR Training of the system Creation of up to 3 Templates Creation of 1 evaluation schedule Basic Customer Support (72 hours)	No Cost
Enhanced Service	**Price**
HR Training of the system Manager Training of the system Creation of up to 10 Templates Creation of 5 evaluation schedules Enhanced Customer Support (24 hours) One Pulse Survey Template and Schedule Consulting on evaluations using industry best practices.	$500 Per Year
Concierge Service	**Price:**
Full Service	$750 Per Month

END USER LICENSE AGREEMENT

This End User License Agreement is between Licensee (defined below) and Express Evaluations, Inc., a Utah corporation, regarding Licensee's use of the Software (defined below) and related documentation and other materials.

When Licensee uses the Software, Licensee acknowledges that Licensee has read this Agreement (defined below), understands it, and agrees to be bound by its terms. Any individual that acts on behalf of CITY OF SUSANVILLE or other entity warrants that such individual is duly authorized to enter into this Agreement on behalf of or other entity. If Licensee does not agree to the terms and conditions of this Agreement, Licensee is not permitted to use the Software.

1. DEFINITIONS.

1.1 Defined Terms. Capitalized terms used in this Agreement have the following meanings:

(a) "**Agreement**" means this End User License Agreement and any other document incorporated herein by reference, including any Purchase Orders, as it may be amended from time to time.

(b) "**Archive Service**" has the meaning set forth in Section 5.2(a).

(c) "**As-Documented Warranty**" has the meaning set forth in Section 9.1(a).

(d) "**Authorized User**" means an employee or agent of Licensee that is assigned by Licensee to use the Software for legitimate business purposes.

(e) "**Breach**" means a misrepresentation made by a Party in this Agreement or a violation by a Party of any covenant or warranty in this Agreement.

(f) "**Breaching Party**" has the meaning set forth in Section 12.2(a).

(g) "**Bug**" has the meaning set forth in Section 7.2.

(h) "**Bug Report**" has the meaning set forth in Section 7.2.

(i) "**Business Day**" means a day other than a Saturday, Sunday or other day on which commercial banks in Utah are authorized or required by law to close.

(j) "**Confidential Information**" means Protected Information and information that: (i) is disclosed in writing or other tangible form to the Receiving Party by the Disclosing Party and is designated in such writing or tangible form as confidential; (ii) is not generally known in the relevant industry or industry segment; and (iii) affords possessors of the information a commercial or business advantage over others who do not have the information. Confidential Information does not include any information that, through no fault of the Receiving Party, is or becomes generally known or is developed independently by or on behalf of the Receiving Party, or is disclosed to the Receiving Party by a third party not having an obligation of confidence to the Disclosing Party.

(k) "**Disclosing Party**" means a Party disclosing Confidential Information to the other Party.

(l) "**Fee**" has the meaning set forth in Section 2.2.

(m) "**Governmental Authority**" means the United States of America, any state, commonwealth, territory or possession thereof and any political subdivision or quasi-governmental authority of any of the same, including, without limitation, any unit, tribunal, department, commission, board, bureau, administrative or regulatory agency or court.

(n) "**Express Evaluations**" means Express Evaluations, Inc., a Utah corporation.

(o) "**Identity Theft Prevention Program**" means that certain program adopted by Express Evaluations in compliance with all applicable Legal Requirements.

(p) "**Initial Term**" has the meaning set forth in Section 3.1.

(q) "**Legal Requirement**" means applicable common law and any applicable statute, permit, ordinance, code or other law, rule, regulation or order enacted, adopted, promulgated or applied by any Governmental Authority, including any applicable order, decree or judgment handed down, adopted or imposed by any Governmental Authority, all as in effect from time to time.

(r) "**License**" has the meaning set forth in Section 2.1.

(s) "**Licensee**" refers to a person (whether an individual or an entity) that has entered into an end user agreement with Express Evaluations, paid all applicable fees, and been duly granted a License for the use of the Software. This term also applies to such person's Authorized Users.

(t) "**Material Bug**" means a Bug that renders the Software inoperable.

(u) "**Non-breaching Party**" has the meaning set forth in Section 12.2(a).

(v) "**Party**" means either Express Evaluations or Licensee.

(w) "**Protected Information**" includes, but is not limited to, employer identification numbers, social security numbers, names, addresses, salary information, bank account information, and credit card information.

(x) "**Purchase Order**" means a separate written agreement between Licensee and Express Evaluations specifying the applicable Software, the term of the subscription, and the fees payable to Express Evaluations in connection with this Agreement.

(y) "**Receiving Party**" means a Party receiving Confidential Information from the other Party.

(z) "**Renewal Date**" means the day after the Initial Term or any Renewal Term expires, unless renewal is cancelled in accordance with Section 2.2.

(aa) "**Renewal Fee**" has the meaning set forth in Section 2.2.

(bb) "**Renewal Term**" has the meaning set forth in Section 3.2.

(cc) "**Software**" means the applicable Express Evaluations product as specified in the End User Agreement.

(dd) "**Software Documentation**" means all user manuals provided in connection with the Software.

(ee) "**Term**" means the Initial Term together with any Renewal Terms.

(ff) "**Third Party Vendor**" has the meaning set forth in Section 6.1.

(gg) "**Trademarks**" has the meaning set forth in Section 8.1.

(hh) "**Unauthorized Code**" means any virus, Trojan horse, worm, or other software routines or hardware components designed to permit unauthorized access; to disable, erase, or otherwise harm software, hardware, or data; or to perform any other such actions.

2. GRANT OF LICENSE AND FEES

2.1 Grant of License. The Software is licensed to Licensee by Express Evaluations on a limited basis and solely for the term of Licensee's subscription. In consideration of Licensee's compliance with all of the terms and conditions of this Agreement, Express Evaluations hereby grants Licensee a limited, personal, non-exclusive, non-assignable right to use the Software solely as described in this Agreement and as described in any Software Documentation Express Evaluations may provide or otherwise make available to Licensee (the "**License**"). The License granted to Licensee may not be sublicensed, distributed, commercially distributed, or otherwise shared with any other person without the express prior written consent of Express Evaluations. This Agreement does not grant Licensee any rights to patents, copyrights, trade secrets, trade names, trademarks (whether registered or unregistered), or any other rights, functions or licenses in respect of the Software. If Licensee unlawfully creates any derivative work based on the Software, then Express Evaluations will be the owner of all such derivative works (and all intellectual property rights relating thereto) and any proceeds or profits derived therefrom by Licensee. The License only entitles Licensee to the use of the most recent version of the Software that Express Evaluations has released for use.

2.2 Fees. Upon commencement of the License, Licensee shall pay Express Evaluations the fees specified in this End User Agreement (the "**Fee**"). Except as otherwise provided in an applicable Purchase Order, Express Evaluations shall invoice Licensee on an annual basis for an amount agreed upon mutually between Express Evaluations and Licensee.

3. TERM

3.1 Initial Term. Unless a different period is specified in an applicable Purchase Order, the License is for a minimum one-year period from the effective date specified in Section 13 below. (the "**Initial Term**").

3.2 Extension of Term. Except as otherwise provided in an applicable Purchase Order, unless either Party gives the other Party notice of cancelation at least thirty (30) days prior to the end of the Term, the License shall automatically extend for successive one-year periods (each a "**Renewal Term**") which shall commence on the Renewal Date.

3.3 Expiration of Term. Upon the expiration of the Term or other termination of this Agreement, all use of the Software by Licensee shall immediately cease.

4. ACCESS AND USE OF SOFTWARE

4.1 Initial Setup. It is Licensee's sole responsibility to determine whether the Software is appropriate for Licensee's business needs and is compatible with Licensee's existing computer system and software programs. Express Evaluations will provide commercially reasonable technical support to Licensee at the commencement of the Term to ensure that Licensee is capable of accessing and using the Software. This technical support shall include access to user materials, online demos, and email support.

4.2 Access to Software. Software products will be available for Licensee's access and use via a secure website provided and maintained by Express Evaluations. An appropriate Internet connection is necessary to access and use the Software. Express Evaluations shall inform Licensee of the applicable website(s) through which the Software may be accessed. From time to time, Express Evaluations may update or modify the website(s) used to access the Software, but shall inform Licensee of any such update or modification. It is Licensee's responsibility to maintain an appropriate Internet connection and computer system running the most recent and up-to-date version of Edge, Firefox, Chrome, or similar software, which shall be used to access the Software. Express Evaluations does not and will not provide copies of the Software on physical media (e.g., CDs). Express Evaluations' software is not intended to operate with Internet Explorer.

4.3 No Backup Copy Rights. Although Licensee's data and user-generated reports may be stored locally on Licensee's computer system, Licensee has no right to any backup copy of the operational Software.

4.4 Security of Account Information. It shall be Licensee's responsibility to register its user information, and create a secure user name and password for each Authorized User that complies with the Express Evaluations' requirements, as modified from time to time. Licensee shall limit use of its user name and password to Authorized Users and for internal use only. Express Evaluations shall have the right to suspend or otherwise restrict Licensee's access of the Software in the event any suspicious activity is detected with respect to use of Licensee's account information. In any such event, Express Evaluations shall notify Licensee of such action and shall work with Licensee to resolve any suspicious activity.

4.5 Catastrophic Loss Arrangement. To ensure the availability of the Software to Licensee, Express Evaluations shall take commercially reasonable measures to ensure that loss of power or damage to the primary servers hosting the Software (including interruptions caused by malicious third-party software) shall not render the Software unavailable for any period longer than forty-eight (48) hours. These measures shall include hosting the Software on backup servers, providing alternate webservers for access, and maintaining a copy of all recent versions of the Software's source code on physical media in a secure location.

5. SECURITY OF LICENSEE DATA AND DATA RETENTION

5.1 Licensee Safeguards.

(a) Account Access Information. Licensee shall safeguard its user name and password by restricting access to only Authorized Users. Express Evaluations shall have no liability to any person for any damages or other losses suffered by Licensee (or any employee or agent of Licensee) related to any use of Licensee's user name and password resulting from Licensee's failure to safeguard said information.

(b) Malicious Software. Licensee shall keep its computer system free of viruses and other malicious software. Express Evaluations shall have no liability to any person for any damages or other losses suffered by Licensee (or any employee or agent of Licensee) related to any malicious third party software operating on Licensee's computer system (e.g., keylogging programs).

(c) Phishing Scams and Spoof Websites. Licensee shall train its employees regarding information security and shall not divulge account information via email to any person. Express Evaluations shall have no liability to any person for any damages or other losses suffered by Licensee (or any employee or agent of Licensee) related to any response by Licensee (or any employee or agent of Licensee) to any phishing scam or spoof website.

5.2 Express Evaluations Safeguards.

(a) Data Retention. The Software is not meant to satisfy any Legal Requirement related to document retention and it is the sole responsibility of Licensee to retain copies of any documentation that has a Legal Requirement that sets forth a retention period, either through the retention of hard copies or electronic copies stored on Licensee's local computer system.

(b) Physical Security. Express Evaluations shall maintain the servers that store Protected Information in a secured and alarmed facility housed separately from the main work site. Express Evaluations employees shall access the servers remotely and the only persons with access to the servers will be those employees with a legitimate business need to have such access. Each workstation at the main work site shall be assigned to a specific employee, password protected using commercially reasonable standards, and virus protected. Express Evaluations employees shall not be permitted to attach personal peripherals onto their workstations. Access to the main work site of Express Evaluations shall be monitored and limited by keycard access. After hours access shall be monitored and restricted to those employees with a legitimate business need.

5.3 Treatment of Confidential Information.

(a) Nondisclosure. As further set forth in 1.1(j) above the Receiving Party shall not disclose the Confidential Information of the Disclosing Party except as required by law.

(b) Court Orders. If the Receiving Party is ordered by a court, administrative agency, or other governmental body of competent jurisdiction to disclose said Confidential Information, or if the Receiving Party is served with or otherwise becomes aware of a motion or similar request that such an order be issued, then the Receiving Party will not be liable to the Disclosing Party for disclosure of Confidential Information required by such order if the Receiving Party complies with the following requirements:

(i) if the order calls for disclosure more than five (5) days in the future, then the Receiving Party shall immediately move for or otherwise request a stay of such order to permit the Disclosing Party to respond as set forth in this subsection;

(ii) the Receiving Party shall notify the Disclosing Party of the motion or order by the most expeditious means possible; and

(iii) the Receiving Party shall join or agree to (or at a minimum shall not oppose) a motion or similar request by the Disclosing Party for an order protecting the confidentiality of the Confidential Information, including joining or agreeing to (or non-opposition to) a motion for leave to intervene by the Disclosing Party.

(iv) if an already-issued order requires the Receiving Party to disclose Confidential Information five or fewer days in the future, then the Receiving Party shall not be liable to the Disclosing Party for Compliance with such order, provided that the Receiving Party attempts in good faith to move for a protective order or equivalent at the same time that it discloses the Confidential Information.

6. THIRD PARTY VENDORS

6.1 Third Party Vendors. Express Evaluations makes no representations or warranties with respect to the information security policies and practices of its Third Party Vendors. Upon request, Express Evaluations will provide Licensee with the contact information for each Third Party Vendor for Licensee's independent review of the adequacy of each Third Party Vendor's information security policies and practices. Should Licensee object to any Third Party Vendor, Express Evaluations will work with Licensee to arrange a commercially reasonable alternative.

7. UPDATES, BUGS, AND TELEPHONE SUPPORT

7.1 Updates. Express Evaluations shall, from time-to-time update the Software to improve functionality or add features. During the Term, Licensee must use the Software as updated or modified. Express Evaluations, at its sole discretion, will determine type, frequency, and notification parameters for updates or upgrades of the Software and any software documentation. The terms of this License will govern any Software updates provided by Express Evaluations that replace and/or supplement the original Software product.

7.2 Bugs. Licensee agrees to provide Express Evaluations with reasonable notice ("**Bug Report**") of any actual or potential defect ("**Bug**") in the Software. Express Evaluations shall evaluate any such Bug and take commercially reasonable steps to resolve the Bug. If the Bug is a Material Bug, then Express Evaluations shall resolve the Bug within forty-eight (48) hours. At its option, in lieu of resolving a Material Bug, Express Evaluations may revert to an earlier version of the Software that does not contain the Material Bug.

7.3 Email Support. During the Term, Express Evaluations will make support available by email to Licensee's Authorized Users at substantially all times from 9:00 a.m. until 6:00 p.m. MST each Business Day. Express Evaluations will make all attempts to respond to emails within the service delivery expectations of the agreement.

8. INTELLECTUAL PROPERTY MATTERS

8.1 Intellectual Property Rights. The content, organization, graphics, design, compilation, magnetic translation, digital conversion, routines, subroutines, formulae, and other matters related to the Software are protected under applicable copyrights, patents, trademarks, and other proprietary and/or intellectual property rights. The copying, redistribution, use, or publication by Licensee of any such matters or any part of the Software, except as otherwise expressly authorized, is strictly prohibited. Express Evaluations expressly reserves all intellectual property rights in all text, programs, products, processes, technology, content, and other materials relating to the Software. Any and all logos, emblems, company names, product names, and service names ("**Trademarks**") referenced in or by the Software or accessible within any application of the Software are Trademarks of their respective owners. In particular, the name "Express Evaluations" and Express Evaluations' logo are trademarks of Express Evaluations. Licensee shall not acquire permission to use any Trademark owned by Express Evaluations or any third party Trademark referenced on, in, or by the Software without express permission from Express Evaluations or the applicable owner of the Trademark.

8.2 Prohibitions. Licensee shall not: (a) delete the copyright notices or any other proprietary legends on or in the Software; (b) decompile, modify, reverse engineer, disassemble or otherwise reproduce the Software, or create derivative works based on the Software; (c) copy, rent, lend, lease, sublicense, distribute, assign, or commercially exploit the Software; (d) use the Software in any manner that could damage, disable, overburden, or impair Express Evaluations' or any other party's search services, servers, or other services; (e) use, download or otherwise transmit the Software to a location other than as authorized in this Agreement; (f) permit the use of the Software or Software Documentation by unauthorized persons; or (g) export the Software or Software Documentation into any country that does not have copyright laws that will protect the copyright of Express Evaluations. Express Evaluations reserves all rights not expressly granted in this Agreement. Each of the terms and conditions of Section 8 of this Agreement is material to the Agreement and failure of Licensee to comply with any of these terms and conditions will result in automatic termination of the License.

9. WARRANTIES, LIMITATION OF LIABILITY, AND DISCLAIMERS

9.1 As-Documented Warranty.

(a) Operation. SUBJECT TO THE REMEDY LIMITATIONS SET FORTH BELOW, Express Evaluations warrants to Licensee that during the Term, the Software will operate in all material respects in accordance with the Software Documentation (the "**As-Documented Warranty**").

(b) Deadline for Reports of Breaches of As-Documented Warranty. No instance of noncompliance with the As-Documented Warranty will be deemed to be a Breach of that warranty unless the procedure set forth in Section 7.2 is followed.

(c) Exclusive Remedies for Breach of As-Documented Warranty. Licensee's sole remedy for any Breach of the As-Documented Warranty (i.e., failure of the Software to perform as represented), to the exclusion of all other remedies therefore, in contract, tort, or otherwise, is a refund of a pro rata portion of any Fees for any remaining portion of the Initial Term or Renewal Term, as the case may be.

9.2 No Surreptitious Code Warranty. Express Evaluations warrants to Licensee that the Software does not contain any Unauthorized Code (the "**No Surreptitious Code Warranty**").

9.3 Non-infringement. Express Evaluations warrants that the use of the Software by Licensee pursuant to this Agreement will not infringe any valid and subsisting intellectual property right owned by any person.

9.4 Warranty Limitations.

(a) Limitations of Express Evaluations' Warranties. Express Evaluations does not warrant:

(i) that the operation of the Software will be error free in all circumstances;

(ii) that all defects in the Software that are not material with respect to the functionality thereof as set forth in the Software Documentation will be corrected;

(iii) that the operation of the Software will not be interrupted for short periods of time by reason of defect therein or by reason of fault on the part of Express Evaluations; or

(iv) anything with respect to any information, content, goods, or services provided by any third party and accessed via link from any Express Evaluations website.

(b) No Warranty by Express Evaluations. Licensee will be exclusively responsible as between the Parties for, and Express Evaluations makes no representation or warranty with respect to:

(i) Licensee is responsible for ensuring that employee identifiers provided to the Software are unique per company for all of Licensee's past and present employees;

(ii) Determining whether the Software will achieve the results desired by Licensee;

(iii) Selecting, procuring, installing, operating, and maintaining computer hardware to run the Software;

(iv) Training Licensee's Authorized Users in computer operations, other than such Express Evaluations provided training as is expressly set forth in this Agreement;

(v) Ensuring the accuracy of any input data used with the Software;

(vi) Establishing adequate data backup provisions for backing up Licensee's data;

(vii) Establishing adequate operational backup provisions (e.g., alternate manual operation plans) in the event of a defect or malfunction that impedes the anticipated operation of the Software;

(viii) Ensuring the adequacy of any third party's information security policies and practices; and

(ix) Ensuring the accuracy and adequacy of any information, content, goods, or services provided by any third party, regardless of whether that information, contact, goods, or services are accessed via a link from any Express Evaluations website.

9.5 **DISCLAIMER OF ALL OTHER WARRANTIES AND REPRESENTATIONS.** THE EXPRESS WARRANTIES AND EXPRESS REPRESENTATIONS SET FORTH IN THIS AGREEMENT AND THE AS-DOCUMENTED WARRANTY ARE IN LIEU OF, AND EXPRESS EVALUATIONS DISCLAIMS, ANY AND ALL OTHER WARRANTIES, CONDITIONS, OR REPRESENTATIONS (EXPRESS OR IMPLIED, ORAL OR WRITTEN), WITH RESPECT TO THE LICENSED SOFTWARE OR ANY PART THEREOF, INCLUDING ANY AND ALL IMPLIED WARRANTIES OR CONDITIONS OF TITLE, NONINFRINGEMENT, MERCHANTABILITY, OR FITNESS OR SUITABILITY FOR ANY PURPOSE (WHETHER OR NOT EXPRESS EVALUATIONS KNOWS, HAS REASON TO KNOW, HAS BEEN ADVISED, OR IS OTHERWISE IN FACT AWARE OF ANY SUCH PURPOSE), WHETHER ALLEGED TO ARISE BY LAW, BY REASON OF CUSTOM OR USAGE IN THE TRADE, OR BY COURSE OF DEALING. IN ADDITION, EXPRESS EVALUATIONS EXPRESSLY DISCLAIMS ANY WARRANTY OR REPRESENTATION TO ANY PERSON OTHER THAN LICENSEE WITH RESPECT TO THE LICENSED SOFTWARE OR ANY PART THEREOF.

IN NO EVENT SHALL EXPRESS EVALUATIONS BE LIABLE TO LICENSEE OR TO ANY OTHER PARTY FOR THE USE OF A NON-PROPRIETARY PLUG-IN THAT MAY BE ADDED TO THE SOFTWARE.

10. TERMINATION AND BREACH

10.1 Termination.

(a) End of Term. The License shall terminate at the end of the Term if either party gives the other party notice of cancelation at least thirty (30) days prior to the end of the Term.

(b) Early Termination by Express Evaluations. Unless otherwise provided in an applicable Purchase Order, Express Evaluations or the CITY OF SUSANVILLE may terminate the License at any time upon thirty (30) days prior written notice to the other party. In the event a party terminates the License pursuant to this Section 10.1(b), Express Evaluations shall refund to Licensee a pro rata portion of any Fees for any remaining portion of the Initial Term or Renewal term, as the case may be, minus any amounts paid to Third Parties in commissions or referral fees.

(c) Termination Upon Breach and Failure to Cure. The Non-breaching Party may terminate the License immediately upon the occurrence of an uncured Breach after providing the Breaching Party with the notice and opportunity to cure required by Section 10.2.

10.2 Breach.

(a) Notice Required. The Party not in breach ("**Non-breaching Party**") shall give the Party in breach (the "**Breaching Party**") notice describing the Breach and stating the time provided below, if any, within which the Breach must be cured. If a provision of this Agreement provides a cure period for the Breach in question (e.g., a period within which Express Evaluations can attempt to remedy a Material Bug), then that provision shall take precedence over any cure period set forth in this Section 10.2.

(i) No Cure Period. No cure period is required, except as may be otherwise provided in this Agreement, if:

(A) This Agreement sets forth specific deadline dates for the obligation allegedly breached, and

(B) The Breach is a willful breach of an obligation of the Breaching Party.

(ii) Non-willful Breach. If the Breach is non-willful, then the Breaching Party shall have five (5) Business Days to cure the Breach after written notice of such Breach by the Non-breaching Party.

(b) Cure. The Breaching Party will be deemed to have cured such Breach if within the cure period the Breaching Party takes steps reasonably adequate to prevent any future damage to the Non-breaching Party resulting from the Breach and to prevent a similar future Breach.

11. DISPUTE RESOLUTION

11.1 Informal Settlement Discussions. With regard to any controversy or claim arising out of or relating to this Agreement, the parties will attempt to resolve the issue(s) with informal settlement discussions before filing litigation in any jurisdiction.

11.2 Injunctive Relief. If Licensee uses the Software in any unauthorized manner, or breaches any terms or conditions of this Agreement, and such use or breach would have a devastating and serious impact on Express Evaluations' continuing ability to compete profitably and could, therefore, result in immediate and irreparable injury, loss or damage to Express Evaluations, then in addition to Express Evaluations' right to recover damages for a breach of this Agreement, Express Evaluations shall also be entitled to seek a temporary restraining order or a preliminary injunction from a court of competent jurisdiction, without the necessity of posting a bond, to prevent Licensee and Licensee's employees, agents, consultants, and independent contractors from engaging in any further use of the Software and the continued breach of this Agreement.

11.3 EXCLUSION OF INCIDENTAL AND CONSEQUENTIAL DAMAGES. INDEPENDENT OF, SEVERABLE FROM, AND TO BE ENFORCED INDEPENDENTLY OF ANY OTHER ENFORCEABLE OR UNENFORCEABLE PROVISION OF THIS AGREEMENT, OTHER THAN FOR INFRINGEMENT OF ONE PARTY'S INTELLECTUAL PROPERTY RIGHTS BY ANOTHER PARTY, NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY (NOR TO ANY PERSON CLAIMING RIGHTS DERIVED FROM THE OTHER PARTY'S RIGHTS) FOR INCIDENTAL, CONSEQUENTIAL, SPECIAL, PUNITIVE, OR EXEMPLARY DAMAGES OF ANY KIND INCLUDING LOST PROFITS, LOSS OF BUSINESS, OR OTHER ECONOMIC DAMAGE, AND FURTHER INCLUDING INJURY TO PROPERTY, AS A RESULT OF BREACH OF ANY WARRANTY OR OTHER TERM OF THIS AGREEMENT, REGARDLESS OF WHETHER THE PARTY LIABLE OR ALLEGEDLY LIABLE WAS ADVISED, HAD OTHER REASON TO KNOW, OR IN FACT KNEW OF THE POSSIBILITY THEREOF.

11.4 MAXIMUM AGGREGATE LIABILITY. INDEPENDENT OF, SEVERABLE FROM, AND TO BE ENFORCED INDEPENDENTLY OF ANY OTHER ENFORCEABLE OR UNENFORCEABLE PROVISION OF THIS AGREEMENT, IN NO EVENT SHALL EXPRESS EVALUATIONS' AGGREGATE LIABILITY TO LICENSEE (INCLUDING LIABILITY TO ANY PERSON OR PERSONS WHOSE CLAIM OR CLAIMS ARE BASED ON OR DERIVED FROM A RIGHT OR RIGHTS CLAIMED BY LICENSEE), WITH RESPECT TO ANY AND ALL CLAIMS AT ANY AND ALL TIMES ARISING FROM OR RELATED TO THE SUBJECT MATTER OF THIS AGREEMENT, IN CONTRACT, TORT, OR OTHERWISE, EXCEED THE AMOUNT OF THE FEE AND ANY RENEWAL FEE AS PROVIDED HEREIN AND ITEMS COVERED IN SECTION 11.7.

11.5 Choice of Law. The laws of the state of California, without giving effect to its conflict of laws principles, govern all matters arising out of or related to this Agreement and all transactions it contemplates including, without limitation, its validity, interpretation, construction, performance, and enforcement.

11.6 Forum Selection. Any Party bringing an action for injunctive relief shall bring the legal action or proceeding in either the United States District Court for the District of California. Each party consents to the exclusive jurisdiction of the United States District Court for the District of California, and their respective appellate courts. Each party agrees that the exclusive choice of forum set forth in this Section 11.7 does not prohibit the enforcement of any judgment obtained in that forum or any other appropriate forum.

11.7 Attorneys' Fees. In the event that any dispute between the Parties should result in litigation or arbitration, the prevailing party to such dispute shall be entitled to recover from the other party all reasonable fees, costs, and expenses of enforcing any right of the prevailing party. Attorney’s fees and costs include costs for such items for any appeals.

12. MISCELLANEOUS

12.1 Notice. Any notice required or permitted to be given under this Agreement shall be sufficient if sent via email to Licensee at the email address used during the registration process referenced in Section 4.5 or to Express Evaluations at info@ExpressEvaluations.com. The Parties may designate any other or additional email addresses from time to time in a writing delivered in accordance with this Section 12.1.

12.2 Assignment and Delegation. Licensee shall not assign the rights or obligations of this Agreement without the prior written consent of Express Evaluations. Express Evaluations may freely assign its rights and obligations under this Agreement without Licensee's prior written consent.

12.3 Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the Parties’ permitted successors and assigns.

12.4 Third Party Beneficiaries. This Agreement does not and is not intended to confer any rights or remedies upon any individual, group, or entity other than the Parties.

12.5 Amendment. This Agreement is subject to amendment by Express Evaluations from time-to-time and agreement to any such amendment shall be a condition precedent to the continued use of the Software by Licensee. Should Licensee refuse to agree to any such amendment, at Express Evaluations’ option this Agreement will be deemed terminated by Express Evaluations as contemplated by Section 11.1(b).

12.6 Severability. If any word, phrase, sentence, clause, section, subsection or provision of this Agreement as applied to either Party or to any circumstance is adjudged by a court to be invalid or unenforceable, the same shall in no way affect any other circumstance or the validity or enforceability of any other word, phrase, sentence, clause, action, section, subsection, or provision of this Agreement to the extent possible without destroying the intent of this Agreement.

12.7 Waiver. The waiver of either Party of a breach or violation of any term or provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach or violation.

12.8 Strict Construction. The language used in this Agreement shall be deemed to be in the language chosen by both Parties to express their mutual intent, and no rule of strict construction shall be applied for or against any Party by reason of such Party being deemed the draftsman of this Agreement.

12.9 Interpretation. The terms that are defined in this Agreement may be used in the singular or plural, as the context requires. Whenever the context of this Agreement requires, the gender of all words shall include the masculine, feminine, and neuter. The words "including," "includes," and "include" are deemed to be followed by the words "without limitation." References to "Sections" are to Sections of this Agreement, unless otherwise specifically provided.

12.10 Captions. Captions in this Agreement are asserted for convenience only and do not define, describe, or limit the scope or the intent of this Agreement or any of the terms of this Agreement.

12.11 Entire Agreement. Together with any Purchase Order, this Agreement contains the entire agreement between the Parties and supersedes all prior or contemporaneous agreements, understandings, representations, and statements, oral or written, between the Parties with respect to the subject matter of this Agreement.

13. FEE SCHEDLE AND INVOICING

13.1 For annual license fees, Express Evaluations will submit the invoice to the Licensee's administrative contact. The term of the contract is 365 days from the date this agreement is signed, or from the date agreed upon below. Subsequent annual invoices will be generated 30 days in advance to the end of the 365 day term.

Pricing is based off the plan selection (Essential or Professional), the number of employees in the system, and is billed annually. The initial license fee will be based on the assumption that 70 employees will be active in the system. If the active number of employees during the year exceeds more than 15% of the initial count, a new invoice will be generated for those employees above the initial count.

License Start and Renewal Date: January 1, 2024 through December 31, 2024

Initial Pricing: Pro Tier 70 Employees - $3.50 PEPM, billed annually = $3,000 (minimum contract amount).

Additional support and consulting - $500 per year.

Dan Newton
City Administrator
CITY OF SUSANVILLE

Date 11/17/2023
Albert Foster
President
Express Evaluations, Inc

RESOLUTION NO. 23-6258
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE AUTHORIZING THE CITY ADMINISTRATOR TO EXECUTE AGREEMENT BETWEEN THE CITY AND EXPRESS EVALUATIONS, AN EMPLOYEE EVALUATION SOFTWARE

WHEREAS, the city's existing employee evaluation software has been out of date and can no longer be used; and

WHEREAS, the city reached out to Express Evaluations to request a demo of their software; and

WHEREAS, Express Evaluations created a template based on city provided criteria for staff to tryout the software; and

WHEREAS, staff presented Express Evaluations to the City Council on August 2, 2023 and; and

WHEREAS, Council provided direction to staff to complete the meet and confer process with the bargaining units and bring back the agreement for adoption.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the city of Susanville hereby authorizes the City Administrator to enter into an Agreement with Express Evaluations for employee evaluation software services and authorizes the Finance Director to modify the budget in the amount of $4,000.00

APPROVED:______________________
Quincy McCourt, Mayor

ATTEST:______________________
Heidi Whitlock, City Clerk

The foregoing resolution was adopted at a regular meeting of the City Council of the City of Susanville, held on the 6thth day of December 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM:______________________________
Margaret Long, City Attorney

AGENDA ITEM NO. 9.A
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Heidi Whitlock, Administrative Services

Action Date: December 6, 2023

SUBJECT: Discussion regarding expenditure or ARPA Funds.

PRESENTED BY: Dan Newton, City Administrator

SUMMARY:

The American Rescue Plan Act provided approximately $3.5 million to the city of Susanville. The funds can be used for a variety of items with an expenditure/obligation deadline of December 31, 2024. On January 6, 2022 the U.S. Department of Treasury released their Final Rule for Coronavirus State and Local Fiscal Recovery (SLFRF) under ARPA. The most flexible spending category under the SLFRF grant program is "Replacement of Lost Revenue" for government services, which the final rule says generally includes any service traditionally provided by local governments. To take advantage of this category of spending, the interim rule required all grantees, regardless of size, to perform a complex calculation to determine how much revenue a locality could claim as lost. The final rule presents a significantly simpler option by permitting local governments to choose a "standard allowance" for lost revenue of $10 million for the lifetime of their grant. Local governments may continue to use the amount provided under the calculation, but for those that select the standard allowance, they may use up to $10 million for government services with streamlined reporting requirements compared to those that choose to stay with their calculated amount. In practice, almost no Non-Entitlement Unit of local governments received a grant larger than $10 million under the SLFRF program. So in effect, the rule excuses almost local governments with fewer than 50,000 residents who received their grant through their state from requirements associated with the calculation of lost revenue, if they choose, and instead allows all those smaller cities and towns to claim the standard allowance.

The city has approximately $2.5 million in ARPA funds remaining. At previous council meetings the city council discussed apportioning the funds to the following categories:

- $1,000,000 for economic development as an external investment. For example, improving Main St. building facades.
- $500,000 for economic development as an internal investment.

For example, hiring an outside firm to provide professional development training to city staff and recommend improvements to development processes.

- $500,000 for marketing Susanville.
- $500,000 for city facility repairs and improvements.

Input has been requested from the public as well as city staff and councilmembers. With council direction, staff will compile a list of various projects and rank them. A recommended project list will be provided at the January 17, 2024 city council meeting.

FISCAL IMPACT: Potential expenditure of approximately $2.5 million in ARPA funds.

ACTION REQUESTED: Direction to staff.

ATTACHMENTS:
231206 Potential ARPA Projects - Word Cloud.pdf
231206 List of Discussed and Submitted Potential Projects.pdf

Potential ARPA Projects

List of Discussed and Submitted Potential ARPA Projects
Projects listed are in no particular order

1	Building Façade Vouchers – Main St
2	New Christmas Lights
3	Pay off Debt
4	Veterans Memorial Exhibit in Memorial Park
5	Backhoe with Mowing Boom
6	Fire Dept Roof
7	Police Dept Roof
8	Fire Dept Heating
9	Police Dept Interior Repairs
10	Police Dept Exterior Repairs
11	Sewer Capacity Study
12	Golf Course Irrigation Improvements
13	Golf Course Tunnel
14	Pool Land Scaping
15	Message Board at Memorial Park Bathroom
16	Solar Lights for Trail
17	City Hall Interior Repairs
18	Community Security Cameras
19	Fire Department Property Expansion
20	General Plan Update
21	Electric Vehicle Charging Stations
22	Code Enforcement Abatement Fund
23	T-Hangars at Airport
24	Museum Storage Building
25	Pickle Ball Courts
26	Development Infrastructure Improvements
27	Citizen's Boot Camp - How to keep your property safe
28	Scooters for the trail
29	S.E. Gateway Landscaping
30	Susan River Parkway
31	Little League Parking Improvements
32	Main St. Decorative Solar Lights
33	Improve Water Infrastructure for Fire Protection
34	New Christmas Decorations (more than lights)
35	Sidewalk Repair / New Sidewalk

AGENDA ITEM NO. 9.B
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Chandra Jabbs, Administrative Services

Action Date: December 6, 2023

SUBJECT: Consider **Resolution No. 23-6257**, Accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2022

PRESENTED BY: Chandra Jabbs, Finance Manager

SUMMARY:

The firm of Van Lant & Fankhanel, LLP, CPAs has completed the audit of the City's Financial Statements for the fiscal year ended June 30, 2022. The audit included the financial statements of the governmental entities, business-type activities, each major fund, and the aggregate remaining fund information of the City, which collectively comprises the City's basic financial statements. The audited financial statements are presented in our Annual Comprehensive Financial Report (ACFR). The ACFR not only presents the basic financial information, but also includes Management's Discussion and Analysis (MD&A) comparing audited numbers from this year and the previous audited year. It also includes a statistical section which presents detailed information as a context for understanding what is presented in the financial statements, note disclosures and required supplemental information regarding the City's overall financial health.

The auditor's identified one material weakness during the course of the audit. This weakness was identified as "Timeliness and Accuracy of Accounting Records". The cause of this weakness was the delays in completing the year-end financial close process for the 2021-22 fiscal year. The recommendation for improvement was to develop a schedule for year-end closing, including a list of all tasks to be completed along with due dates. City staff agree with the auditors' comments and recommendations. The city recognizes the delays that occurred in FY21-22 were the combined result of staffing issues, the Dixie Fire, and prioritizing identifying additional revenues for city solvency during this period. Delays are expected to continue into FY22-23, but the City expects to return to a more appropriate timeline for FY23-24. For the full report on internal control, please see the internal control report attachment of this agenda item.

FISCAL IMPACT: None.

ACTION REQUESTED: Motion to approve Resolution No.23-6257, Accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2022.

ATTACHMENTS:
23-6257.pdf
appropriations limit report.pdf
AU-C 260 Conclusion Letter.pdf
internal control report 2022.pdf
management letter 2022.pdf
Final FS Susanville 6-30-22.pdf

RESOLUTION NO. 23-6257
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE ACCEPTING THE ANNUAL AUDIT REPORT FOR THE CITY OF SUSANVILLE FOR THE FISCAL YEAR ENDED JUNE 30, 2022

WHEREAS, Van Lant and Fankhanel, LLP Certified Public Accountants, having been engaged by the City of Susanville to perform the annual audit for the Fiscal Year Ended June 30, 2022; and

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Susanville that the CAFR for the fiscal year ended June 30, 2022 is hereby accepted for the City of Susanville.

Dated: December 6, 2023

APPROVED: ______________________________
Quincy McCourt, Mayor

ATTEST: ______________________________
Heidi Whitlock, City Clerk

The foregoing Resolution was adopted at a regular meeting of the City Council of the City of Susanville held on the 6th day of December, 2023 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM: ______________________________
Margaret Long, City Attorney

Van Lant & Fankhanel, LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

City Council
City of Susanville
Susanville, California

We have performed procedures enumerated below to be the accompanying Appropriations Limit worksheet of the City of Susanville, for the year ended June 30, 2022. These procedures, which were agreed to by the City of Susanville and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIIIB of the California Constitution)*, were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. The City's management is responsible for the Appropriations Limit worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested of for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

   Findings: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

   Findings: No exceptions were noted as a result of our procedures

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

   Findings: No exceptions were noted as a result of our procedures.

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Murrieta, CA 92563
909.856.6879

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

   Findings: No exceptions were noted as a result of our procedures

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled *Article XIIIB of the California Constitution.*

This report is intended solely for the use of the City Council and management of the City of Susanville and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Van Lant + Fankhanel, LLP

November 30, 2023

CITY OF SUSANVILLE
APPROPRIATIONS LIMIT COMPUTATION
2021-22 Fiscal Year

		2021 - 2022
Change in Per Capita Personal Income		5.73%
Population Change		
City Population Growth		-1.50%
Change in Per Capita Personal Income Converted to a Ratio		1.0573
Population Change Converted to a Ratio		0.985
Calculation Growth Factor		1.04144050
2020-2021 Appropriations Limit	$ 12,109,959	
2021-2022 Appropriations Limit ($12,109,959 X 1.04144050)	$ 12,611,803	

Van Lant & Fankhanel, LLP
Certified Public Accountants

November 30, 2023

City Council
City of Susanville
Susanville, CA

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Susanville for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 19, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

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Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the net pension liability is based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office. We evaluated the key factors and assumptions used to develop these liabilities in determining that the estimated liabilities are reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 4 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosures for the net pension liability in Note 6 to the financial statements are based on assumptions for discount rates, etc., which could differ from actual experience. The notes disclose the differences in these liabilities if different assumptions are used in estimating these liabilities.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted misstatements detected as a result of audit procedures and corrected by management which were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 30, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Plan Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Van Lant & Fankhanel, LLP

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of Susanville
Susanville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Susanville (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 30, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a material weakness.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Susanville's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Van Lant + Fankhanel, LLP

November 30, 2023

CITY OF SUSANVILLE
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2022

2022-001 Timeliness and Accuracy of Accounting Records

Condition:

In preparation for the annual audit, the City's Finance staff performed significant analysis and reconciliations of various accounts in the City's general ledger. However, when we began our year-end audit fieldwork, it became apparent that certain accounts had not yet been thoroughly analyzed and reconciled to supporting records, resulting in several adjustments being made during the audit process. Adjusting journal entries were still being made during 2023 for the 2021-22 fiscal year. While performing audit procedures, we identified and proposed various material adjusting entries to the City's accounting records. *Statements on Auditing Standards No. 115, "Communicating Internal Control Related Matters Identified in an Audit"* states that "indicators of material weaknesses in internal control include: identification by the auditor of a material misstatement of the financial statements under audit in circumstances that indicate the misstatement would not have been detected by the entity's internal control."

Timely reconciliation and review of all balance sheet accounts and various revenue and expenditure accounts on a recurring basis, and especially at year-end, is a vital part of maintaining the integrity of the accounting and financial reporting system. If the year-end closing process is not completed in a timely manner, the issuance of audit reports will be delayed and reporting deadlines will not be met.

Criteria:

The City's management is responsible for establishing and maintaining effective internal controls over financial reporting to help ensure that appropriate goals and objectives are met. This responsibility includes the selection and application of accounting principles, ensuring that financial information is reliable and properly recorded, and evaluating and monitoring ongoing activities.

Cause of Condition:

Delays in completing the year-end financial close process for the 2021-22 fiscal year.

Recommendation:

In order to maintain the integrity of the accounting and financial reporting system, and to ensure timely reporting, we recommend that the City develop a schedule for the year-end closing process, including a list of all accounting tasks to be completed, along with the due dates for each task, and provision for signing off by date and initials when the procedure is complete.

2020-001 Timeliness and Accuracy of Accounting Records - Continued

Views of Responsible Officials:

The management team agrees with the auditors' comments and recommendations. During FY20-21 and FY21-22, the City had adopted deficit budgets, as CalPERS UAL repayments were scheduled to continue to ramp up in future fiscal years. The City prioritized identifying additional revenue resources and focused efforts on a new sales tax measure to increase revenues for the city. The City also adopted an Expenditure Reduction Plan in April 2022, in the event that a tax measure was not passed in June 2022. These items delayed the adoption of the FY22-23 budget to accommodate for the results of the election resulting in budget adoption taking place in September 2022, thus delaying the year-end close process for FY21-22.

From January 2021 through August 2022, there was a 60% turnover in staffing in the Finance Division of the Administration Department. The City also struggled with vacancies in the entire Administration Department as there was over a 33% vacancy rate during this period in the department. These vacancies included turnover in the City Administrator and Finance Manager roles, both of which play a critical role in the audit process. The Expenditure Reduction Plan referenced above eliminated one of the vacant positions within the department. (This position is reinstated for FY23-24.) FY2021-22 also included a more thorough analysis of funds as the COVID pandemic was slowing down, which enabled the auditors to come on-site and the audit process was not rushed to accommodate this analysis.

Additionally, the local area was greatly impacted by the declaration of emergency due to the Dixie Fire which occurred July-October 2021. This fire caused evacuations, rolling power outages, and loss of internet connectivity, greatly impacting our ability to complete the year-end close process and budget adoption in timely fashion. Staff is continuing to review duties and set timelines to ensure a timelier review process for the audit. Delays are expected to affect the FY22-23 audit as well, although not to such a large extent, as we work to recover from these delays and staffing issues in FY21-22. Staff expects to return to a more appropriate timeline for FY23-24.

Van Lant & Fankhanel, LLP
Certified Public Accountants

November 30, 2023

Ms. Chandra Jabbs, Finance Manager
City of Susanville
66 N. Lassen St.
Susanville, CA 96130

Dear Ms. Jabbs:

In planning and performing our audit of the financial statements of the City for the year ended June 30, 2022, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

During our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration below. We will review the status of these comments during our next audit engagement.

This letter by its very nature is critical and does not highlight the many positive features of the City's internal control. These comments and recommendations are intended to improve the internal control or result in other operating efficiencies and are summarized as follows:

(1)
Building Permits

During the performance of our procedures over the City's building permit issuance and revenue collections, we noted that the City's Building Permit Technician issues permits, receipts payments, and calculates the fees to be charged. In addition, the Building Permit Technician runs reports from the iWorq building permit system for the month and reconciles the activity to the City's general ledger. The reconciliation should be done by someone independent of the building permit issuance and revenue collections. These duties are incompatible and should be segregated.

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(2)
<u>Cash Receipts</u>

During our procedures performed over cash collections, we noted that the City has manual receipt booklets at the Fire Department, City Hall, and the Public Works Department. There does not appear to be a review of the numerical sequence of the receipts issued from the manual receipt books. In addition, the Golf Course uses a generic cash register system with a Z-tape. Individuals who take in payments and input into the cash register system have the ability to void transactions. There doesn't appear to be any follow-up or oversight of the voided transactions to determine their validity. In addition, there is no user login to identify who voided the transaction on the register. We recommend the City only use manual receipt books in rare occasions and maintain tight controls over their use. In addition, the City should consider implementing a more formal cash register system for the payments collected at the Golf Course.

Summation

We would like to take this opportunity to express our appreciation for the assistance extended us during the course of our audit. If we can be of further assistance, or if you have any questions regarding our recommendations, please call our office. This letter is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Van Lant + Fankhanel, LLP

City of Susanville

2022

Photo Credit: Jeremy Couso

Annual Comprehensive Financial Report

Fiscal Year Ended June 30

CITY OF SUSANVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2022

City of Susanville
Comprehensive Annual Financial Report
Year Ended June 30, 2022

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Statistical Section - Continued:

INTRODUCTORY SECTION

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

November 30, 2023

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

The Annual Comprehensive Financial Report (ACFR) for the City of Susanville for the fiscal year ended June 30, 2022, is hereby submitted as mandated by state statutes. This report was prepared in accordance with accounting principles generally accepted in the United States of America and contains information to help readers gain a reasonable understanding of the City's financial activities.

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 Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City of Susanville's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The City of Susanville's financial statements have been audited by Van Lant and Fankhanel LLP, a firm of licensed certified public accountants. The goal of the audit was to provide reasonable assurance that the financial statements of the City of Susanville for the fiscal year ended June 30, 2022, 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 MD&A can be found immediately following the report of the independent auditors.

City of Susanville Profile

The City of Susanville is a general-law city incorporated under California law in 1900. The city is located in northeastern California (85 miles from Reno, Nevada and 112 miles from Redding, California.) and offers a wide variety of experiences for the outdoor enthusiast. There are approximately 60 miles of developed trails for hiking, biking, cross country skiing and horseback riding that provide breathtaking views of the mountain ranges and fall colors. Numerous rivers and streams as well as the beauty of Eagle Lake provide ample opportunities for fisherman and boating enthusiast to experience our great outdoors. The city has over 147 acres of parks, golf course, pool, and airport, all of which host a variety of community events to bring the community together.

Form of Government

The City operates under the City Council/City Manager form of government. The people of Susanville elect five councilmembers, 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. Councilmembers are elected to serve alternating four-year terms. The City Council appoints the City Administrator and the City Attorney. All municipal elections are at large.

City Services

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

Accounting Policy and Control

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

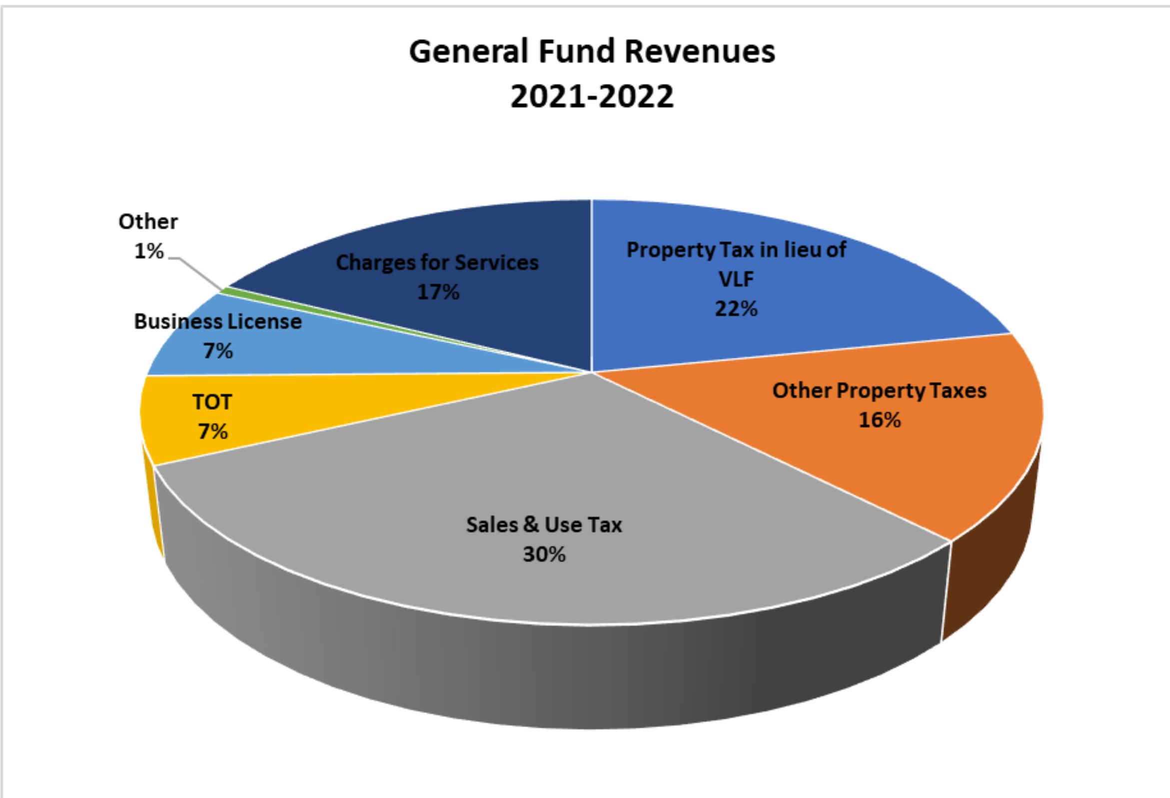
Factors Affecting Financial Condition

The General Fund revenues continued to recover in FY 2021-22 from the economic effects of the COVID-19 pandemic. Continued growth is expected as the recovery process is expected to continue over the next five years. On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA), was signed into law. The City of Susanville received an allocation of $3,590,711 with the first payment in July of 2021, and a second and final was received in July 2022. The COVID-19 pandemic affected sales and use taxes considerably during FY2019-2020, seeing a drop in sales tax of 15.7% from FY2018-19. The City began to see a recovery of these taxes during FY2020-21, increasing 7.8% over pre-COVID (FY2018-19) levels, and again saw an increase of 14.9% in FY2021-22. COVID-19 also affected room tax (TOT), dropping 15% from 18/19 to 19/20, with 2020-21 remaining stable comparatively to 2019-20. In 2020-21, the City saw growth of 9.6%, which could be attributed to the Dixie Fire, as Susanville was a base of operations for fire personnel from July-September 2021. Due to the inflationary impacts, we expect to see continued growth in sales tax for FY2022-23.

On April 13, 2021, the California Department of Corrections and Rehabilitation (CDCR) announced its intention to close the California Correctional Center (CCC) by June 30, 2022. As the 2nd largest employer in the city, this raised considerable concerns regarding the economic impacts this would have on the community. The City of Susanville filed a Writ of Mandamus and an Application for a Temporary Restraining Order against CDCR, Secretary of the Department Kathleen Allison, and Governor Gavin Newsom to stop the closure of CCC, based upon the failure to conduct review under CEQA prior to making the decision to close. On September 16, 2021, the Lassen County Superior Court issued a preliminary injunction suspending CDCR from performing any acts to further the closure of CCC. In June of 2022, the governor's budget included a trailer bill that modified penal codes sections upon which the city based its lawsuit. The penal code specifically names the CCC for closure, exempted prison closures from the environmental review process, and prohibits cities and counties from taking any action against the state regarding a closure. The preliminary injunction was dissolved on September 7, 2022, and the closure completed on June 30, 2023. Despite the closure, the non-incarcerated population of Susanville only saw a decrease of 3% from 2020 to 2021 according to the California Department of Finance. Possible causes of the moderate decline in population include the following:

- High Desert State Prison was able to absorb many of the employees that were displaced as part of the closure.
- Influx of new residents as a result of the pandemic, low housing cost, and wildfire destruction of nearby communities.

The three major sources of General Fund revenue include sales and use tax, property tax and property tax in-lieu of vehicle license fees. These three revenue sources account for approximately 68% of the General Fund revenues.



Sales and Use Tax

Sales and use tax is the City's largest source of revenue, representing approximately 30% of all General Fund revenues. Sales and use tax increased 17.5% over FY2021/22. The ongoing recovery from the COVID-19 pandemic was also aided by the robust fire season that the city saw with the Dixie Fire located just outside of city limits, drawing large quantities of fire personnel into the community.

The City placed a sales and use tax ballot measure on the June 7, 2022, ballot. Voters passed the measure to maintain and enhance existing public safety services (police and fire) and provide funding to support street infrastructure improvements. The funds will also be used to support economic development efforts designed to increase businesses, jobs and visitors to Susanville. The general tax measure of 1% is estimated to generate $1.8 million in annual revenue for FY 2022-23 with the tax taking effect October 1, 2022. FY 2023-24 anticipates $2.4 million in revenues from sales tax as it will be collected for the entire fiscal year.

Property Tax

Property taxes represent approximately 16% of all general fund revenues. Property tax revenue increased by 10.7% over the previous fiscal year primarily due to continuing growth in property values. Housing sales are up as real property transfer taxes continues to grow and local realtors are stating that inventory is low. Continued growth in new housing construction and commercial development continues to be uncertain, but development projects are currently underway. Although there has been an influx of pandemic related migration into Susanville in addition to wildfire related relocations, the CCC closure expected to result in a mass exodus of residents because the city has no comparable alternative job sector for CCC employees within a reasonable commuting distance. As the closure was recently completed, the City will be monitoring population and other economic indicators to evaluate the long-term implications of the closure.

Property Tax In-Lieu of Vehicle License Fees

Property tax in-lieu of VLF represents approximately 22% of all General Fund revenues. This revenue increased by 4.7% from the previous year due to the increased assessed value of taxable properties in the city.

Long Range Planning

In the forthcoming fiscal year, the City plans to use a five-year fiscal planning forecast. This forecast will assist in identifying important trends and understanding the long-term consequences of budget decisions.

Major Initiatives

Managing Rising Pension Costs

The City of Susanville, like many municipalities throughout the state, is facing rising CalPERS pension costs. This is primarily related to the changes in CalPERS actuarial assumptions which include changes to discount rate, amortization policies, mortality rates, and the implementation of risk mitigation strategies. The City's FY 2021-22 contribution for the unfunded accrued liability (UAL) portions of pension costs was $1,017,592. This represents an increase of $174,027 from the previous year. Pending any additional changes to the actuarial assumptions, these payments would have continued to ramp up through FY 2031/32. The CalPERS side fund loan was paid off in 2019/20 with reserve cash that was borrowed from the natural gas system. In 2021-22, the City of Susanville successfully refinanced 90% of its current CalPERS UAL obligations in the amount of $10,601,500, stabilizing the interest rate and reducing annual payments. Total principal and interest payments on these loans is now $743,060. This refinance is estimated to save approximately $200,000 in FY 2022-23 compared to what the city paid in FY2021-22. The City is continuing to identify other ways to stabilize the City against these rising costs by creating other funding resources, such as a Section 115 trust.

Future and on-going projects

- Technology assessment and security upgrades for various city offices.
- 5-year plan for the General Fund
- Economic development to bring growth and business to the community
- Strategic planning for each department to identify needs for ongoing development
- Funding deferred capital improvements
- Federally funded pavement rehabilitation projects throughout the city including programming of funds for the Southeast Gateway project to improve aesthetics and safety features along Highway 36/Main Street
- Replacing water lines throughout the city using the reserves created by the increase in water rates in 2017 and completing phase one of a water delivery project utilizing $1.7 million in state water funds to improve water infrastructure.
- Establishing a Section 115 trust to protect the city against rising pension costs
- Improved economic vitality through promotion of recreation activities for residents and visitors as well as attracting new businesses.
- Water tank Inspection and maintenance project
- Natural gas cross bore investigations, system mapping, and video record-keeping
- Water rate evaluation and calculations report
- Natural gas 5-year plan
- City Transportation Infrastructure Maintenance Plan
- Rehabilitation of Memorial Park
- Susan River Trail rehabilitation
- Continued transition to online payment options for city services

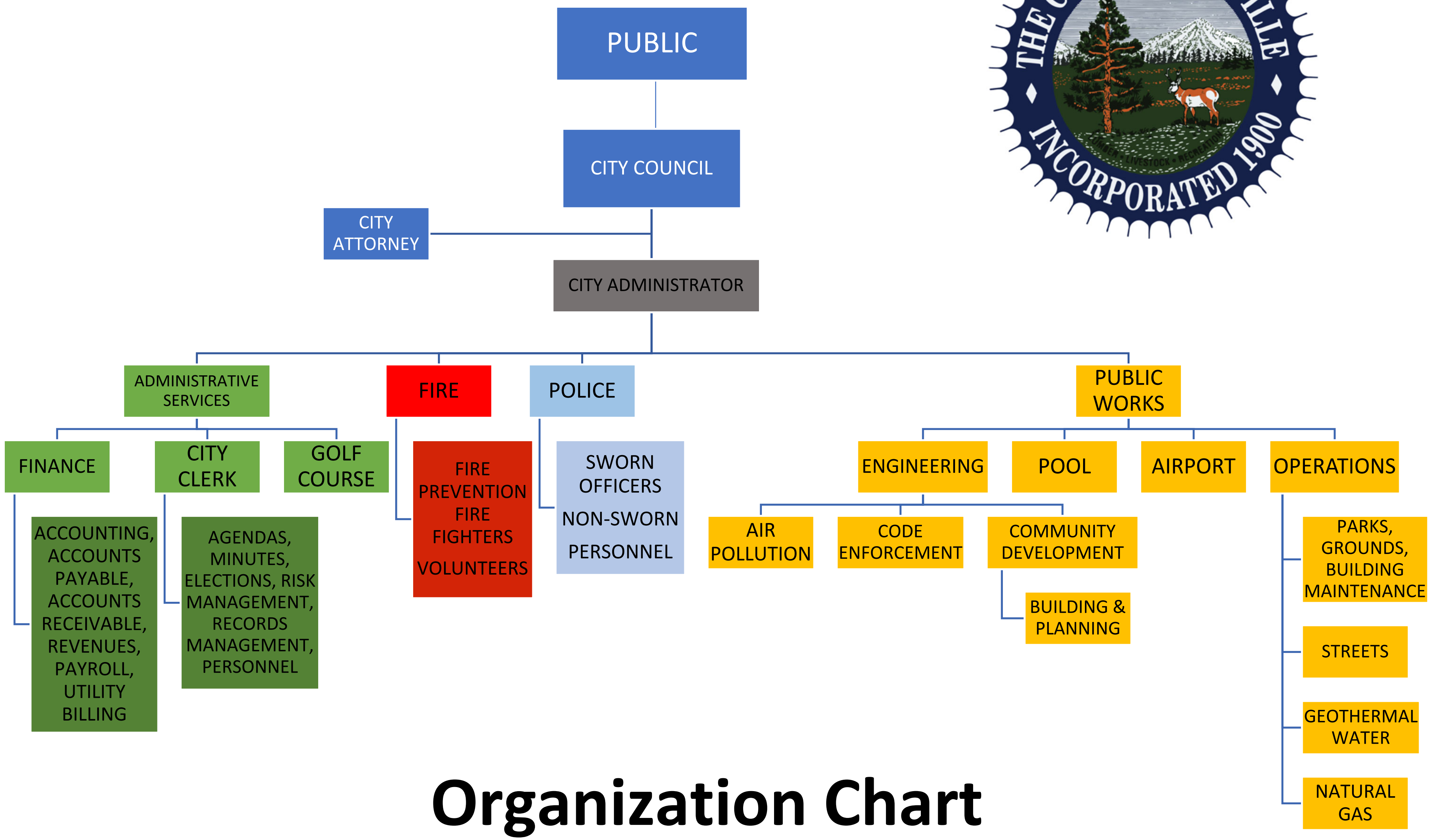
Acknowledgments

We wish to express our thanks and appreciation to members of the City Council and department heads 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 the city staff for their continued dedication to improving our wonderful city.

Respectfully submitted,

Dan Newton
City Administrator

Chandra Jabbs
Finance Director



Organization Chart

City Council

Fiscal Year 2021-22

Council Members

Quincy McCourt– Mayor

Thomas Herrera – Mayor Pro-Tempore

Kevin Stafford

Mendy Schuster

Russ Brown

City of Susanville

Executive Staff

City Administrator	Dan Newton
City Clerk	Heidi Whitlock
Fire Chief	James Moore
Police Chief	Ryan Cochran
Public Works Director	Robert Godman
Finance Manager	Chandra Jabbs

FINANCIAL SECTION

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report

The Honorable City Council
City of Susanville, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Susanville (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities each major fund, and the aggregate remaining fund information of the City of Susanville, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cashflows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the City adopted new accounting guidance, *GASB Statement No. 87, Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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Murrieta, CA 92563
909.856.6879

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining statements and budget schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Van Lant & Fankhanel, LLP

November 30, 2023

City of Susanville

Management's Discussion & Analysis

Year Ended June 30, 2022

This is the management's discussion and analysis of the financial performance of the City of Susanville for the fiscal year ended June 30, 2022. Please read this in conjunction with the transmittal letter, which can be found in the introductory section of this report, and with the city's financial statements, which follow this discussion.

BASIC FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

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

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

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

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

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

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

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

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

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

Governmental Fund Financial Statements

GAAP requires two basic governmental fund financial statements:

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

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

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

1. 10% Criterion – An individual fund reports at least 10 percent of any of the following:

    - Total governmental fund assets
    - Total governmental fund liabilities
    - Total governmental fund revenues
    - Total governmental fund expenditures
    - Total governmental fund net position

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

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

Proprietary Fund Financial Statements

GAAP prescribes three basic financial statements for proprietary funds:

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

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

Fiduciary Fund Financial Statements

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

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

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

Fiduciary funds are never reported as major funds. Therefore, the focus of reporting for the fiduciary fund financial statements is the various fund types. That is, the statement should present one column for each fund type reported. The City's only fiduciary funds are custodial 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 three fiduciary funds: Lassen County Air Pollution Control District, Integrated Regional Water Management Plan (IRWMP), and Lassen Local Agency Formation Commission.

ANALYSIS OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net position acts as an indicator of a government's financial position. Overall, the net position of the City shows an increase from the prior fiscal year. Assets exceeded liabilities by $17.5 million as of June 30, 2021 ($3.5 million for governmental activities and $13.9 million for business-type activities), and by $22.1 million as of June 30, 2022 ($7.6 million for governmental activities and $14.4 million for business-type activities). In fiscal year 2021-22, Cash and Investments increased by $5,227,600, ($4,182,201 in governmental activities and $1,045,099 in business-type activities), and restricted Cash and Investments decreased by $4,762. Deferred outflows of resources increased by $9,987,518 ($7,769,239 in governmental activities and $2,218,279 in business-type activities). Capital Assets increased by $1,598,689 from FY2020-21. Governmental activities included the purchase of a Quint Ladder Truck for the Fire Department, a grader for the Streets department, and a new police vehicle. Business-type activities included the purchase of a new vehicle for the gas division and new meter reading software for the gas and water. In fiscal year 2021-22, liabilities increased by $5,522,740, ($2,505,186 in governmental activities and $3,017,554 in business-type activities). The large increase in liabilities can be attributed to the refinancing of the CalPERS Unfunded Accrued Liability (UAL) which was completed in April of 2022.

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, 2021 and 2022.

Table A-1
Government-wide Net Position as of June 30, 2021 and 2022
Governmental Activities

	2021	*2022*
Cash & Investments	4,742,381	8,924,582
Capital Assets	10,034,852	10,479,762
Other Assets	1,758,973	571,861
TOTAL ASSETS	**$16,538,227**	**$19,976,205**
Deferred Outflows of Resources	2,861,834	10,631,073
Current liabilities	985,345	1,394,975
Net pension liabilities	12,345,510	6,679,535
Other non-current liabilities	2,005,552	9,467,083
TOTAL LIABILITIES	**$15,336,407**	**$17,541,593**
Deferred Inflows of Resources	814,850	5,439,983
Net investment in Capital Assets	8,389,623	9,016,992
Restricted	3,534,116	3,580,027
Unrestricted	(8,376,956)	(4,971,317)
TOTAL NET POSITION	**$3,546,783**	**$7,625,702**

Table A-2
Government-wide Net Position as of June 30, 2021 and 2022
Business-type Activities

	2021	2022
Cash & Investments	8,649,422	9,694,521
Capital Assets	30,354,254	31,508,033
Other Assets	3,747,883	4,434,159
TOTAL ASSETS	**$42,753,580**	**$45,636,713**
Deferred Outflows of Resources	2,052,092	4,270,371
Current liabilities	1,446,598	2,611,415
Net pension liabilities	1,319,951	1,689,406
Other non-current liabilities	28,027,343	29,510,625
TOTAL LIABILITIES	**$30,793,892**	**$33,811,446**
Deferred Inflows of Resources	83,793	1,615,897
Net investment in Capital Assets	3,136,200	4,823,903
Restricted	0	0
Unrestricted	10,789,766	9,655,838
TOTAL NET POSITION	**$13,925,966**	**$14,479,741**

The Statement of Activities presents program revenues and expenses and general revenues in detail. These elements are summarized for the year ended June 30, 2021 and 2022 in Tables B-1 and B-2 on the following pages.

Table B-1
Changes in Government-wide Net Position
For the Fiscal Years Ended June 30, 2021 and 2022
Governmental Activities

	2021	2022
Expenses (by Function)		
General Government	837,240	668,276
Public Safety	6,120,015	4,365,037
Streets	1,273,293	1,305,474
Protective Inspections	176,004	244,339
Community services	410,160	513,650
Community development	159,255	236,045
Interest	56,661	245,702
TOTAL EXPENSES	**$9,032,628**	**$7,578,523**
Program revenues (by major source)		
Charges for services	1,301,616	1,326,657
Operating grants and contributions	933,086	2,677,707
Capital grants and contributions	1,503,002	1,398,349
TOTAL PROGRAM REVENUES	**$3,737,704**	**$5,402,713**
General revenues and transfers		
Property Taxes	1,081,577	1,198,106
Property Tax in lieu of VLF	1,580,790	1,655,849
Sales & Use	1,967,257	2,309,006
Transient lodging taxes	454,622	503,097
Franchise taxes	2,753	13,364
Business license taxes	265,769	539,663
Other taxes	32,901	25,799
Investment earnings	25,103	-71,740
Miscellaneous Income	0	0
Transfers	(15,000)	81,585
TOTAL GENERAL REVENUES AND TRANSFERS	**$5,395,772**	**$6,254,729**
Change in net position	100,848	4,078,919
Net position, beginning of year	3,445,935	3,546,783
Net position, end of year	**$3,546,783**	**$7,625,702**

Table B-2
Changes in Government-wide Net Position
For the Fiscal Years Ended June 30, 2021 and 2022
Business-type Activities

	2021	2022
Expenses (by Function)		
Airport	276,776	281,288
Water	2,327,176	3,419,890
Geothermal	91,969	139,023
Natural Gas	3,531,090	4,786,890
Golf Course	289,892	331,085
TOTAL EXPENSES	**$6,516,903**	**$8,958,176**
Program revenues (by major source)		
Charges for services	7,829,778	8,290,086
Operating grants and contributions	0	0
Capital grants and contributions	0	1,286,912
TOTAL PROGRAM REVENUES	**$7,829,778**	**$2,725,006**
General revenues and transfers		
Miscellaneous	56,166	0
Investment Income	0	16,538
Transfers	15,000	(81,585)
TOTAL GENERAL REVENUES AND TRANSFERS	**$71,166**	**($65,047)**
Change in net position	1,384,041	553,775
Net position, beginning of year	12,541,925	13,925,966
Net position, end of year	**$13,925,966**	**$14,479,741**

At June 30, 2022, the total cash and investments for all funds increased by $5,299,600 (from $13,391,803 to $18,619,103). The primary reasons for this increase are:

- General Fund cash increased by $2,717,638, (from $1,650,231 to $4,367,869) during fiscal year 2021/22. This increase is primarily due increased tax receipts over the year. Additionally, accounts receivable decreased by $1,035,083 as grant projects were completed and final payments were received.
- The American Rescue Plan Act (ARPA) funds were received by the city during fiscal year 2021/22 in the amount of $1,029,635. This is the first of two traches of funds to be received through the ARPA allocation, with the second payment set to be received in 2022/23.

- The Streets Gas Tax Fund cash increased by $16,535. This is primarily due to an increase in allocation for the State Highway Users Tax.

- The Water Fund cash and investments increased by $471,912 (from $3,399,364 to $3,871,276). This is primarily due to a decrease in cash flow from capital financing activities as funds were received from the debt issuance for the CalPERS UAL.

- The Natural Gas Fund cash and investments increased by $557,302 (from $4,777,248 to $5,334,550). Receipts from customers increased by $464,343 as the city experienced record setting usage for the gas system due to a long and cold winter. Payments to Suppliers and Contractors increased by $323,324 as compared to the prior fiscal year. In 2020, the city borrowed $ 3.2 million in cash reserves from the Natural Gas Fund to pay down a higher interest rate CalPERS Side Fund loan with Umpqua Bank. Fund repayments began in 2021, and the Natural Gas Fund received $164,566 in repayments. Balances of this internal borrowing back to the Natural Gas Fund (including interest) are as follows: General Fund $1,954,014 (Administrative Services $372,007, Public Safety Police $1,095,354 and Public Safety Fire $486,656), Streets Fund $169,326, Water Fund $300,262 and Public Works Administration $51,042. The Natural Gas portion of this loan in the amount of $413,000 has been defeased. Repayment terms and interest rate were adopted by Resolution 20-5785.

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 2021-22:

General Fund

The fiscal year 2021-22 annual budget began with a continuing resolution adopted and approved on June 30, 2021 by Resolution 21-5898 and with the final operating budget adopted and approved on August 4, 2021 by Resolution 21-5904 with a budgeted deficit of $256,800. Prior to FY 22-23 the city's annual budgets projected deficit spending each year; however, the city never concluded a fiscal year in deficit. The deficit budget decreased by $567,171 from FY2020-21 to FY2021-22, as staff thoroughly analyzed all sources of funding to ensure that positions were budgeted correctly within the appropriate funds and included any potential grant sources. All adopted positions are included in the budget and current revenues are not sufficient to cover the increasing costs to CalPERS unfunded liability, bargained employee increases and needs of each department.

The reserve fund at June 30, 2022 was $1,406,022. As part of the budget policies adopted by Resolution No. 21-5904, the city will strive to maintain General Fund reserve equal to twenty percent (20%) of annual operating revenues.

BUDGET VARIANCES IN THE GENERAL FUND

	Original Budget	Final Budget	Difference	Actual	Actual vs Final Budget
Revenues	6,427,129	6,676,964	$249,835	7,538,515	861,551
Expenditures	(6,924,822)	(7,451,916)	(527,094)	(6,647,210)	(804,706)
Other Financing Sources and (uses):					
Issuance of Debt	0	0	0	8,279,512	8,279,512
Transfers In	586,950	586,950	0	664,866	77,916
Transfers out	(407,324)	(477,324)	($70,000)	(305,080)	(172,244)
Net change in Fund Balance	(318,067)	(665,326)	(347,259)	$950,027	$8,242,029

After the 2021-22 budget was adopted, the city council approved several budget amendments. Changes throughout the year resulted in the final budget. Changes were as follows:

Revenues

3,170	Resolution 21-5925 Carryover (606 Nevada Purchase/Remodel)
5,000	2021 Calrecycle Grant
350,000	Increase sales tax revenues
2,000	Bullet Proof Vest grant program
-45,000	Remove estimated transfer in for grants (actuals below)
48,400	AFG Grant
1,000	Walmart Donation
500	Rice Donation
5,368	Increase budget for grant
7,931	Vehicle purchase
8,279,512	CalPERS UAL Refinance
5,000	2022 Calrecycle Grant
7,700	IGA/Soroptomist Donation
13,059	Soroptomist Donation
1,000	Walmart Donation
$8,684,640	

Expenditures

700	Resolution 21-5925 Carryover (606 Nevada Purchase/Remodel)
12,500	Covid Supplies
5,000	2021 Calrecycle Grant
111,247	Removed Vacancy Rates
18,200	Increased Insurance Costs
18,072	Increase City HLVRA Budget
27,835	Increase pool budget to meet minimum wage
70,000	RMRA MOE match
2,000	Bullet Proof Vest grant program
7,000	Increase for professional services
3,482	K9 budget
5,368	Increase budget for grant
6,000	MOU changes for xrays
7,931	Vehicle purchase
25,000	Boiler project increase – Fire Department
5,000	2022 Calrecycle Grant
1,000	Walmart Donation
8,042,758	CalPERS UAL Refinance
$8,369,093	

As of June 30, 2022, total General Fund revenues and other financing sources were $16,076,490 or $906,762 more than budgeted. This budget vs actual variance is primarily due to receiving $291,531 more in Sales and Use Tax, $123,097 more in TOT tax, $328,916 more in Business License tax, and $180,609 more in Property Tax. Out of Area Fires revenues were $207,854 more than budgeted.

Actual expenditures and other financing sources were $14,818,053 or ($1,801,785) less than budgeted. This was primarily due to salary savings throughout the general fund through vacant positions. Vacancies were identified in the Finance division (2), Administration (1), Police (2) and Fire (1). The Police Department saw an overall savings of $397,745 primarily in salaries and interest , and savings in the dispatch contract as our contract with the County of Lassen is based upon actual expenses, and there were multiple vacancies in their department as well. Savings in Fire Department of $289,197 due to out of area fires and unused grant budget for the hazard materials training as we did not receive the funding. In response to budget short-falls city staff worked diligently on a service reduction plan. Two vacant administrative positions from the Fire Department and the Administrative Services Department were combined into one position. The overall number of full-time benefitted positions was reduced by one, vacancies were temporarily frozen.

The General Fund ended Fiscal Year 2021-22 with an increase in fund balance of $950,027 (from $1,331,864 to $2,281,891) compared to the prior year. This increase in fund balance can be primarily attributed to an increase in sales tax of $291,531, property taxes of $180,610, and out of area fires revenue of $207,854 combined with salary savings from unfilled positions ($516,174) helped to offset an increase in expenditures for CalPERS and professional services.

For the year, General Fund total revenues exceeded total expenditures (excluding transfers) by $1,258,437, as compared to $558,485 for fiscal year 2020-21.

Total General Fund revenues increased from the prior year by $9,097,933 (from $6,978,557 to $16,076,490). Of this amount, $8,279,512 is the issuance of debt for the CalPERS UAL refinancing project. The remaining amount is primarily due to an increase in Property Tax of $192,337 an increase in Sales and Use Tax of $341,749, and an increase in Business Tax of $273,147. Intergovernmental revenues decreased by $39,856 due to lessened out of area fire responses by our Fire Department in the total amount of $632,854. Charges for services increased by $10,302 as compared to the previous.

Compared to the prior year, the General Fund expenditures increased by $227,138 (from $6,420,072 to $6,647,210). The General Fund also had expenditures in the amount of $8,045,978 for the CalPERS UAL refinancing project. General Government expenses decreased by $91,457, Protective Inspections increased by $68,335, Community Services decreased by $136,102 and Community Development decreased by $190,652. Public Safety expenses increased by $259,294 for having a fully staffed fire department, increase to PERS of $156,015, and negotiated salary increases. Capital Outlay decreased by $366,582 for the sale of property to the enterprise funds.

General Fund transfers out increased from the prior year by $53,848 (from $251,232 to $305,080). This is primarily due to debt service payments to the Gas fund loan repayment.

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 2021-22 with an decrease in fund balance of $228,890 (from $417,179 to $188,289 compared to the prior year). Revenues decreased over the previous year by $922,248 from $1,558,439 to $636,191 primarily due to payments from the State of California for various STIP projects. Expenses increased over the previous year by $90,874, from $817,567 to $908,441 as the final retentions for were paid for a major capital outlay for improvements to 13 streets within the city limits under STIP SC-4 and SC-5 projects was completed in 2019-20.

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 2021-22:

Water Enterprise Fund

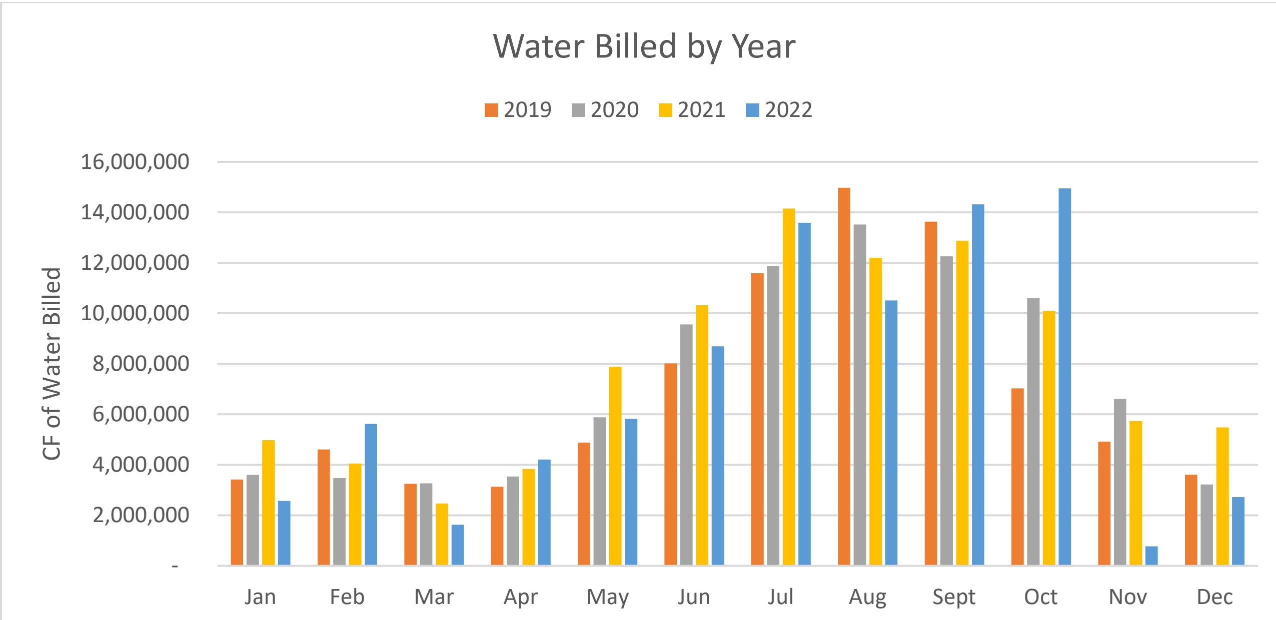
At June 30, 2022, the Water Fund ending net position shows an decrease of $485,531 (from $6,666,552 to $6,181,021). Overall the assets of the water fund increased by $548,590, excluding Deferred Outflows of Resources. This is primarily due to an increase in cash of $472,259, a decrease in accounts receivable ($54,388), and an increase in interest receivable of $4,571. Non-depreciable assets increased by $600,000 due to the purchase of land for surface water reserve (Barry Reservoir), with the total capital assets increasing $548,590 over the prior fiscal year. $1,489,085 in value comes as contributed capital from the IRWM Agency Fund for use of the Prop 84 grant that was awarded to the city in 2017 and $442,719 from the water fund for additional costs to this project.

The total liabilities increased by $1,378,926, (from $8,130,893 to $9,509,819) mostly due to increases in net pension liability of $246,955, increases in notes payable of $264,554 for the purchase of Barry Reservoir, and increases of bonds payable of $741,937 for the CalPERS UAL refinancing.

Water Fund sales and charges for services decreased by $23,894 (from $3,013,537 to $2,989,643) from the previous year primarily due to water conservation efforts initiated by the State for drought measures. These losses were tempered by water sales generated through metered sales by the fire agencies for fire suppression efforts during the Dixie Fire. Interest income decreased over the prior year by $16,744.

Total expenses, including interest expense and transfers out increased by $1,108,038 (from $2,327,176 to $3,435,214). This is primarily due to an increase in operating expenses of $1,104,793 due to a refinancing of the CalPERS UAL costs.

There were approximately 3,788 water customer accounts at June 30, 2022.



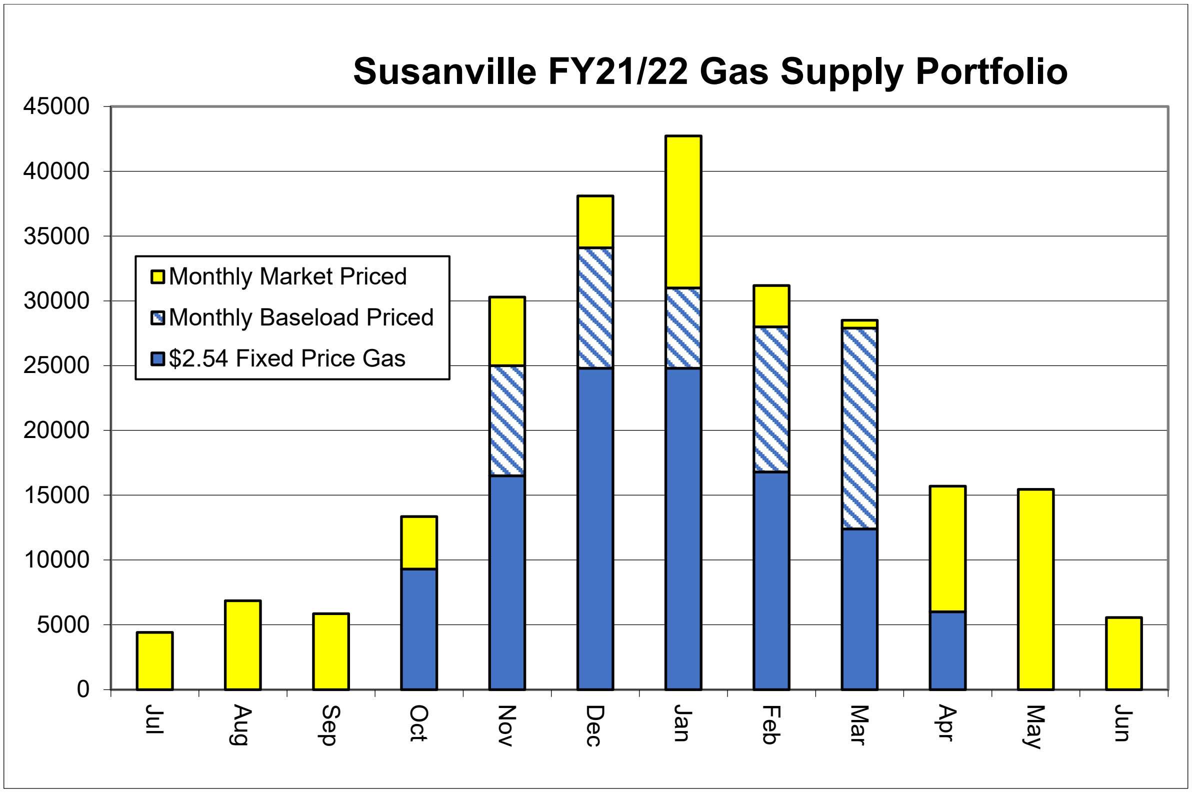
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
2019	3,417,382	4,603,729	3,244,971	3,131,247	4,877,267	8,016,150	11,587,246	14,975,945	13,633,111	7,026,196	4,917,216	3,605,538
2020	3,600,914	3,475,925	3,265,473	3,535,686	5,879,174	9,561,175	11,873,358	13,517,417	12,253,797	10,603,348	6,609,334	3,218,653
2021	4,970,835	4,048,837	2,464,758	3,832,124	7,881,677	10,318,122	14,150,912	12,195,343	12,874,427	10,090,881	5,733,122	5,481,787
2022	2,565,590	5,618,243	1,625,579	4,207,241	5,813,649	8,689,178	13,588,579	10,508,887	14,312,179	14,945,123	766,477	2,718,397

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

Natural Gas Enterprise Fund

The Natural Gas Fund decreased its net position by $68,013 during fiscal year 2021-22 (from $2,483,408 to $2,415,395). The 2021-22 increased in usage with an 18.3% increase in usage than the previous year. Natural Gas sales and charges for services increased by $490,862 due to below average temperatures during the winter months which increased usage. LAIF interest allocation also decreased by $20,270 due to lower returns in the investment fund.

Expenses including interest expense and transfers out increased from the previous year by $1,276,070. This is primarily due to increases in administration, billing, and finance services of $847,350 and purchases of natural gas of $398,602.

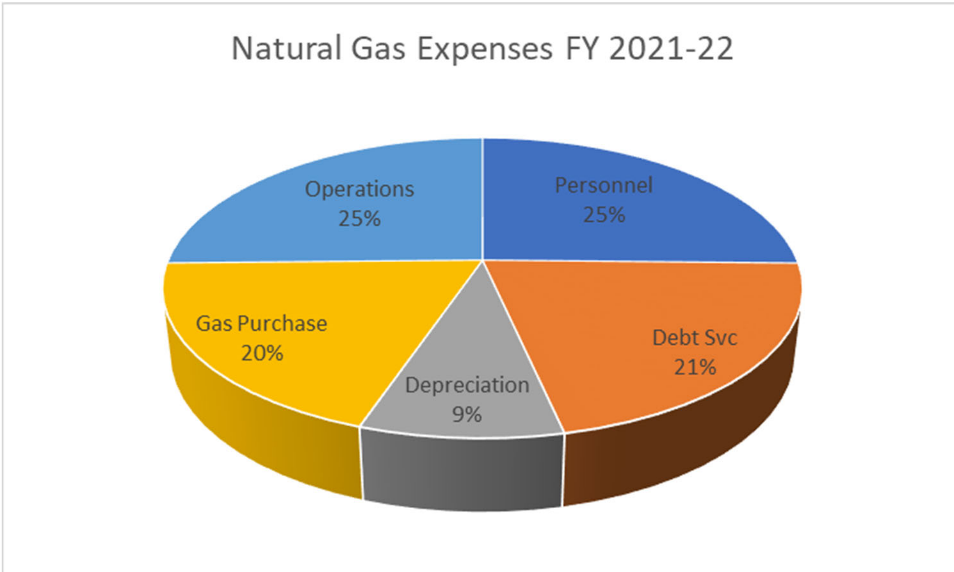


Total Assets excluding Deferred Outflows, increased by $303,763 (from $24,276,872 to $24,580,635), primarily due to an increase in cash and investments of $561,717 and accounts receivable of $73,519, a decrease in advances to other funds ($164,566), and a decrease in depreciable assets of ($170,443).

Total liabilities increased by $713,146 (from $22,931,942 to $23,645,088), primarily due to an increase in net pension liability of $122,500, an increase in accounts payable of $44,710, an increase in current portion of long-term debt of $59,148, and an increase in bonds payable of $487,191.

During FY 2021-22, natural gas prices began low, but then increased toward the end of the fiscal year. The long-term purchase done in May 2018 covered approximately sixty percent of the City's wintertime supply and continues again for winter 2022-23. The price is attractively low at $2.54 per MMBtu, or $0.254 per Therm. During winter 2021-22, additional baseload gas was purchased leading into each month, done to avoid the risk of price volatility in the day-priced market. These purchases ranged from $7.70 per MMBtu in January 2022 to $4.41 per MMBtu in March 2022. Prior to the price increases in 2022, an additional purchase had been done in April 2021. Gas was purchased at $3.09 per MMBtu for winter gas supply during 2023-24 and 2024-25. This purchase covers an estimated 46 percent of supply for those winters. The city continues to strategically purchase winter gas in advance to avoid wholesale price volatility and to assure price stability for residents.

Beyond wholesale natural gas purchases representing 20% of the expenses for FY 2021-22, operations and debt service are larger components at 28% each. The pie chart below illustrates the cost component proportions within the Natural Gas Fund.



The city continues to benefit from the refunding of the 2010 natural gas bonds through the 2019 bond refinance. This refunding lowered the interest rate, maintained the defeasance date of 2045, and is saving an estimated $522,000 per year.

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

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 2021-22 were the purchase of Barry Reservoir which increases the surface water storage for the city and the purchase of a new Ladder Truck for the fire department through the FEMA Assistance to Firefighters Grants Program.

Long-term Debt Activity

The principal amount of the City's outstanding debt at June 30, 2022 was as follows:

2019 Refunding Revenue Bonds	$19,030,000	Secured by natural gas and water revenues
City Hall Bonds	$677,770	Secured by 2013 lease financing agreement with Compass Bank
USDA Note	$718,000	Secured by Water Fund Infrastructure
Community Pool Debt Service	$785,000	Secured by General Fund gross revenues

On May 1, 2022, the City entered into Series 2022A and Series 2022B lease agreements in the aggregate amount of $10,601,500 to provide funds to pay a portion of the City's UAL with CalPERS relating to the City's pension benefits. Proceeds from the obligations, less costs of issuances were immediately transferred to CalPERS to pay a portion of the UAL. Repayment of these agreements will begin on October 1, 2022, with the final lease payments to be made in 2042.

Scheduled principal repayments of $1,249,626 were made during fiscal year 2021-22. The 2013 CalPERS Refunding loan outstanding principal balance of $3,390,000 was paid in full in June of 2020. The City used reserve cash funds from the natural gas system to repay this loan through an internal borrowing from the General Fund, Water Fund, Streets Fund and Public Works Administration Fund. All debt service principal and interest payments are current. For more detailed information, please refer to the notes to the financial statements for long-term debt.

SUMMARY OF KNOWN FACTS, DECISIONS AND CONDITIONS

The City of Susanville, like most cities is facing skyrocketing CalPERS costs. Revenue growth is low compared to increasing expenses and the City was greatly concerned with revenue generation prior to the announced closure of the California Correction Center. The city saw sales and use tax and TOT tax decreases of approximately 15% from 18-19 to 19-20. Fiscal year 2020-21 saw gains in our Sales Tax of 7.8%, and again in Fiscal Year 2021-22 we saw gains of 14.9%. TOT remained level from 19-20 to 20-21, but we had significant growth in 21-22 of 9.6% due to the Dixie Fire in July-September 2021, which helped our local motels with occupancy with fire personnel.

One of the primary goals during 21-22 was to refinance our CalPERS Unfunded Accrued Liability to maintain more manageable payments during the CalPERS ramp up period. The refinance was completed in May of 2022. This refinance is anticipated to save approximately $150,000 during the first year, and increase each year thereafter.

While the winter of 22-23 proved to be one of the wettest winters on record, it is not sufficient to pull the area out of drought conditions, so concerns are still valid for fire events. However, revenues from out of area fire personnel, will be less in FY2022-23 as the fire season was not as prominent.

The City asked voters in June 2022 for a 1% sales and use tax increase to be a general tax. The measure passed along with advisory measure Q which stipulated that the usage of funds be used primarily to maintain and enhance existing public safety services (police and fire) and provide funding to support street infrastructure improvements, and provide funding to support economic development efforts designed to increase businesses, jobs and visitors to Susanville. The city began receiving the additional sales tax in October of 2022.

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

The City Council adopted a continuing budget for fiscal year 2022-23 on June 29, 2022, with the final budget approval on September 21, 2022. The budget reflects council priorities and maintains the same level of services provided in fiscal year 2021-22. It also incorporated the passage of the 1% sales and use tax increase. The General Fund expenditures budget for fiscal year 2022-23 is $615,289 is 7.75% more than the prior fiscal year. The increase (from $7,933,259 in fiscal year 2021-22 to $8,548,545 in fiscal year 2022-23) reflects funding all approved positions within the budget including a new Economic Development Director, increases in negotiated salaries are part of unit salary negotiations, increases to public safety spending for dispatch/animal control contract increases and grant matches. General Fund budgeted revenues are projected to increase

7%, (from $6,438,779 in 2021-22 to $7,574,609) with increases in sales and use tax, and property tax.

CONTACTING CITY MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

City of Susanville
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	$ 8,924,582	$ 9,461,741	$ 18,386,323
Restricted Cash and Investments	-	232,780	232,780
Accounts Receivable	1,586,940	1,614,001	3,200,941
Interest Receivable	14,283	18,009	32,292
Prepaid Items	102,770	5,319	108,089
Prepaid Bond Insurance	-	88,706	88,706
Internal Balances	(2,174,386)	2,174,386	-
Inventory	36,355	68,636	104,991
Due From Other Governments	-	465,102	465,102
Leases Receivable	184,004	-	184,004
Loans Receivable	821,895	-	821,895
Capital Assets, Not Depreciated	3,743,500	5,394,794	9,138,294
Capital Assets, Depreciated, Net	6,736,262	26,113,239	32,849,501
Total Assets	19,976,205	45,636,713	65,612,918
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charges on Refunding	-	1,669,019	1,669,019
Deferred Outflows Related to Pensions	10,631,073	2,601,352	13,232,425
Total Deferred Outflows of Resources	10,631,073	4,270,371	14,901,444
LIABILITIES			
Accounts Payable	389,811	1,047,254	1,437,065
Accrued Liabilities	358,367	8,559	366,926
Interest Payable	16,202	79,017	95,219
Deposits Payable	20,699	232,780	253,479
Unearned Revenue	-	34,600	34,600
Long-Term Liabilities:			
Due Within One Year	609,896	1,209,205	1,819,101
Due in More Than One Year	16,146,618	31,200,031	47,346,649
Total Liabilities	17,541,593	33,811,446	51,353,039
DEFERRED INFLOWS OF RESOURCES			
Lease Related	184,004	-	184,004
Deferred Inflows Related to Pensions	5,255,979	1,615,897	6,871,876
Total Deferred Inflows of Resources	5,439,983	1,615,897	7,055,880
NET POSITION			
Net Investment in Capital Assets	9,016,992	4,823,903	13,840,895
Restricted for:			
Public Safety	254,198	-	254,198
Parks & Recreation	154,318	-	154,318
Housing and Economic Development	818,096	-	818,096
HOME Program	771,265	-	771,265
Traffic Safety	41,499	-	41,499
Traffic Signals	85,498	-	85,498
Streets and Roads	1,455,153	-	1,455,153
Debt Service	-	-	-
Unrestricted	(4,971,317)	9,655,838	4,684,521
Total Net Position	$ 7,625,702	$ 14,479,741	$ 22,105,443

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities:				
General Government	$ 668,276	$ 62,316	$ 1,795,356	$ -
Public Safety	4,365,037	895,189	882,026	197,191
Streets	1,305,474	-	-	1,200,011
Protective Inspections	244,339	123,573	-	-
Community Services	513,650	225,295	-	1,147
Community Development	236,045	20,284	325	-
Interest Expense & Issuance Costs	245,702	-	-	-
Total Governmental Activities	7,578,523	1,326,657	2,677,707	1,398,349
Business-type Activities:				
Water	3,419,890	2,989,643	-	-
Natural Gas	4,786,890	4,725,359	-	-
Airport	281,288	122,580	-	1,286,912
Golf Course	331,085	361,030	-	-
Geothermal	139,023	91,474	-	-
Total Business-type Activities	8,958,176	8,290,086	-	1,286,912
Total Primary Government	$ 16,536,699	$ 9,616,743	$ 2,677,707	$ 2,685,261

General Revenues:
Taxes:
Property
Sales and Use
Transient Occupancy Taxes
Business License Taxes
Franchise
Other Taxes
Investment Income
Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ 1,189,396	$ -	$ 1,189,396
(2,390,631)	-	(2,390,631)
(105,463)	-	(105,463)
(120,766)	-	(120,766)
(287,208)	-	(287,208)
(215,436)	-	(215,436)
(245,702)	-	(245,702)
(2,175,810)	-	(2,175,810)
-	(430,247)	(430,247)
-	(61,531)	(61,531)
-	1,128,204	1,128,204
-	29,945	29,945
-	(47,549)	(47,549)
-	618,822	618,822
(2,175,810)	618,822	(1,556,988)
2,853,955	-	2,853,955
2,309,006	-	2,309,006
503,097	-	503,097
539,663	-	539,663
13,364	-	13,364
25,799	-	25,799
(71,740)	16,538	(55,202)
81,585	(81,585)	-
6,254,729	(65,047)	6,189,682
4,078,919	553,775	4,632,694
3,546,783	13,925,966	17,472,749
$ 7,625,702	$ 14,479,741	$ 22,105,443

City of Susanville
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Gas Tax Special Revenue Fund	ARPA Special Revenue Fund	Non-major Governmental Funds	Total
ASSETS					
Cash and Investments	$ 4,367,869	$ 210,703	$ 981,306	$ 2,625,288	$ 8,185,166
Accounts Receivable	976,952	447,678	-	92,240	1,516,870
Interest Receivable	7,688	-	-	4,818	12,506
Prepaid Expenditures	40,174	-	48,329	-	88,503
Inventory	36,355	-	-	-	36,355
Due From Other Funds	52,552	-	-	-	52,552
Leases Receivable	184,004	-	-	-	184,004
Loans Receivable	52,136	-	-	769,759	821,895
Total Assets	$ 5,717,730	$ 658,381	$ 1,029,635	$ 3,492,105	$ 10,897,851
LIABILITIES					
Accounts Payable	$ 180,342	$ 87,767	$ -	$ 88,975	$ 357,084
Accrued Liabilities	219,991	-	-	-	219,991
Deposits	13,731	6,968	-	-	20,699
Due to Other Funds	-	-	-	52,552	52,552
Advances from Other Funds	1,954,018	169,326	-	-	2,123,344
Total Liabilities	2,368,082	264,061	-	141,527	2,773,670
DEFERRED INFLOWS OF RESOURCES					
Lease Related	184,004	-	-	-	184,004
Unavailable Revenues - Grants	154,027	206,031	-	21,046	381,104
Total Deferred Inflows of Resources	338,031	206,031	-	21,046	565,108
FUND BALANCES					
Nonspendable	128,665	-	48,329	-	176,994
Restricted	19,590	188,289	981,306	3,313,145	4,502,330
Assigned	250,195	-	-	67,772	317,967
Unassigned	2,613,167	-	-	(51,385)	2,561,782
Total Fund Balances	3,011,617	188,289	1,029,635	3,329,532	7,559,073
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,717,730	$ 658,381	$ 1,029,635	$ 3,492,105	$ 10,897,851

The accompanying notes are an integral part of this statement.

City of Susanville
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2022

Fund Balances for Governmental Funds	$	7,559,073
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital Assets		18,970,965
Accumulated Depreciation		(8,491,203)
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. Balances at June 30, 2021:		
Compensated Absences		(303,440)
Net Pension Liability		(6,679,535)
Lease Financing (City Hall Project)		(677,770)
Community Swimming Pool Loan		(785,000)
Series 2022A & B Lease Agreement		(8,279,512)
Interest Payable on Long-term Debt		(16,202)
Amounts for deferred outflows and deferred inflows related to the City's Net Pension Liabililty are not reported in the funds:		
Deferred Outflows Related to Pensions		10,631,073
Deferred Inflows Related to Pensions		(5,255,979)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		381,104
The internal service funds are used by management to charge the costs of operations to individual funds. The assets and liabilities of the internal service funds are included in Governmental Activities in the Statement of Net Position.		572,128
Net Position of Governmental Activities	$	7,625,702

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022

	General Fund	Gas Tax Special Revenue Fund	ARPA Special Revenue Fund	Non-major Governmental Funds	Total
REVENUES					
Taxes and Assessments	$ 6,143,124	$ -	$ -	$ -	$ 6,143,124
Licenses and Permits	114,783	-	-	-	114,783
Fines and Forfeitures	30,682	-	-	13,415	44,097
Investment Earnings	(1,119)	(401)	-	(55,675)	(57,195)
Intergovernmental	769,480	554,576	1,795,356	1,183,238	4,302,650
Charges for Services	481,565	82,016	-	28,768	592,349
Total Revenues	7,538,515	636,191	1,795,356	1,169,746	11,139,808
EXPENDITURES					
Current:					
General Government	637,945	-	264,025	-	901,970
Public Safety	4,940,023	-	-	189,355	5,129,378
Streets	-	769,312	-	53,424	822,736
Protective Inspections	244,339	-	-	-	244,339
Community Services	434,559	-	-	327	434,886
Community Development	185,573	-	-	50,472	236,045
Capital Outlay	9,643	139,129	-	1,067,987	1,216,759
Debt Service:					
Issuance Costs	195,128	-	-	-	195,128
Principal	-	-	-	182,459	182,459
Interest and Fiscal Charges	-	-	-	52,620	52,620
Total Expenditures	6,647,210	908,441	264,025	1,596,644	9,416,320
Excess of Revenues Over (Under) Expenditures	891,305	(272,250)	1,531,331	(426,898)	1,723,488
OTHER FINANCING SOURCES (USES)					
Issuance of Debt	8,279,512	-	-	-	8,279,512
Transfers In	664,866	70,000	-	283,380	1,018,246
Transfers Out	(305,080)	(26,640)	(501,696)	(48,300)	(881,716)
Total Other Financing Sources (Uses)	8,639,298	43,360	(501,696)	235,080	8,416,042
SPECIAL ITEM					
Payment towards Unfunded Pension Liability	(7,850,850)	-	-	-	(7,850,850)
Net Change in Fund Balances	1,679,753	(228,890)	1,029,635	(191,818)	2,288,680
Fund Balances, Beginning of Year	1,331,864	417,179	-	3,521,350	5,270,393
Fund Balances, End of Year	$ 3,011,617	$ 188,289	$ 1,029,635	$ 3,329,532	$ 7,559,073

The accompanying notes are an integral part of this statement.

City of Susanville
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds	$ 2,288,680
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital Expenditures	1,213,600
Depreciation Expense	(768,690)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The following represent differences in the treatment of long-term debt and related items:	
Issuance of Series 2022A & B Lease Agreement	(8,279,512)
Principal payment on Lease Financing	107,459
Principal payment on Community Swimming Pool Loan	75,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds, as follows:	
Compensated Absences	(10,059)
Net Pension Liability	5,665,975
Accrued Interest Payable	2,046
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in these deferred outflows and inflows:	
Deferred Outflows Related to Pensions	7,769,239
Deferred Inflows Related to Pensions	(4,441,129)
Some revenues reported in the Statement of Activities are not considered to be available to finance current expenditures and, therefore, are not reported as revenues in the governmental funds.	381,104
The change in net position of the internal service funds is reported with governmental activities.	75,206
Change in Net Position of Governmental Activities	$ 4,078,919

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Natural Gas	Airport	Nonmajor	Totals	
ASSETS						
Current Assets:						
Cash and Investments	$ 3,818,732	$ 5,154,314	$ 114,471	$ 374,224	$ 9,461,741	$ 739,416
Accounts Receivable	433,331	356,820	69,985	7,541	867,677	70,070
Interest Receivable	7,476	9,684	197	652	18,009	1,777
Due from Other Governments	465,102	-	746,324	-	1,211,426	-
Prepaid Expenses	1,037	4,164	27	91	5,319	14,267
Inventory	16,648	49,455	-	2,533	68,636	-
Total Current Assets	4,742,326	5,574,437	931,004	385,041	11,632,808	825,530
Noncurrent Assets:						
Restricted Cash and Investments	52,544	180,236	-	-	232,780	-
Advances to Other Funds	-	2,474,649	-	-	2,474,649	-
Prepaid Bond Insurance	-	88,706	-	-	88,706	-
Capital Assets:						
Non-depreciable	1,563,184	-	1,414,379	2,417,231	5,394,794	-
Depreciable, net	8,158,160	16,262,607	1,450,324	242,148	26,113,239	-
Total Capital Assets	9,721,344	16,262,607	2,864,703	2,659,379	31,508,033	-
Total Noncurrent Assets	9,773,888	19,006,198	2,864,703	2,659,379	34,304,168	-
Total Assets	14,516,214	24,580,635	3,795,707	3,044,420	45,936,976	825,530
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Charges on Refundings	688,375	980,644	-	-	1,669,019	-
Pension Actuarial Amounts	1,283,580	1,317,772	-	-	2,601,352	-
Total Deferred Outflows of Resources	1,971,955	2,298,416	-	-	4,270,371	-
LIABILITIES						
Current Liabilities:						
Accounts Payable	56,929	68,170	894,501	27,654	1,047,254	32,727
Accrued Liabilities	8,512	-	47	-	8,559	138,376
Interest Payable	17,096	61,921	-	-	79,017	-
Deposits Payable	52,544	180,236	-	-	232,780	-
Unearned Revenue	-	-	-	34,600	34,600	-
Current Portion of Compensated Absences	3,018	7,709	-	-	10,727	6,257
Current Portion of Long-term Debt	510,910	687,568	-	-	1,198,478	-
Total Current Liabilities	649,009	1,005,604	894,548	62,254	2,611,415	177,360
Noncurrent Liabilities:						
Advances from Other Funds	300,263	-	-	-	300,263	51,042
Compensated Absences	9,556	24,410	-	-	33,966	25,000
Net Pension Liability	833,600	855,806	-	-	1,689,406	-
Notes Payable	982,554	-	-	-	982,554	-
Bonds Payable	6,734,837	21,759,268	-	-	28,494,105	-
Total Noncurrent Liabilities	8,860,810	22,639,484	-	-	31,500,294	76,042
Total Liabilities	9,509,819	23,645,088	894,548	62,254	34,111,709	253,402
DEFERRED INFLOWS OF RESOURCES						
Pension Actuarial Amounts	797,329	818,568	-	-	1,615,897	-
Total Deferred Inflows of Resources	797,329	818,568	-	-	1,615,897	-
NET POSITION						
Net Investment In Capital Assets	3,328,647	(4,028,826)	2,864,703	2,659,379	4,823,903	-
Restricted for Debt Service	-	-	-	-	-	-
Unrestricted	2,852,374	6,444,221	36,456	322,787	9,655,838	572,128
Total Net Position	$ 6,181,021	$ 2,415,395	$ 2,901,159	$ 2,982,166	$ 14,479,741	$ 572,128

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2022

	Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Natural Gas	Airport	Nonmajor	Totals	
OPERATING REVENUES						
Sales and Charges for Services	$ 2,989,643	$ 4,725,359	$ 122,580	$ 452,504	$ 8,290,086	$ 1,237,298
Total Operating Revenues	2,989,643	4,725,359	122,580	452,504	8,290,086	1,237,298
OPERATING EXPENSES						
Purchases of Natural Gas	-	1,107,821	-	-	1,107,821	-
Administration	2,673,537	2,547,744	119,220	457,086	5,797,587	505,062
Insurance Costs and Claims	-	-	-	-	-	599,116
Depreciation and Amortization	471,877	422,164	162,068	13,022	1,069,131	-
Total Operating Expenses	3,145,414	4,077,729	281,288	470,108	7,974,539	1,104,178
Operating Income (Loss)	(155,771)	647,630	(158,708)	(17,604)	315,547	133,120
NONOPERATING REVENUES (EXPENSES)						
Interest Income	(15,324)	33,478	(398)	(1,218)	16,538	(2,969)
Interest Expense	(274,476)	(709,161)	-	-	(983,637)	-
Total Nonoperating Revenues (Expenses)	(289,800)	(675,683)	(398)	(1,218)	(967,099)	(2,969)
Income Before Capital Contributions and Transfers	(445,571)	(28,053)	(159,106)	(18,822)	(651,552)	130,151
Capital Contributions	-	-	1,286,912	-	1,286,912	-
Transfers In	-	-	-	-	-	-
Transfers Out	(39,960)	(39,960)	-	(1,665)	(81,585)	(54,945)
Change in Net Position	(485,531)	(68,013)	1,127,806	(20,487)	553,775	75,206
Net Position, Beginning of Year	6,666,552	2,483,408	1,773,353	3,002,653	13,925,966	496,922
Net Position, End of Year	$ 6,181,021	$ 2,415,395	$ 2,901,159	$ 2,982,166	$ 14,479,741	$ 572,128

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2022

	Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Natural Gas	Airport	Nonmajor	Totals	Funds
Cash Flows from Operating Activities						
Receipts from Customers and Users	$ 3,043,684	$ 4,647,425	$ 68,441	$ 461,727	$ 8,221,277	$ 1,167,558
Payments to Suppliers and Contractors	(1,159,969)	(2,201,411)	(16,849)	(330,847)	(3,709,076)	(1,172,119)
Payments to Employees	(1,646,849)	(1,668,996)	(34,259)	(120,819)	(3,470,923)	9,043
Net Cash Flows from Operating Activities	236,866	777,018	17,333	10,061	1,041,278	4,482
Cash Flows from Noncapital Financing Activities						
Transfers from (To) Other Funds	(39,960)	(39,960)	-	(1,665)	(81,585)	(3,395)
Proceeds from Debt Issuance	1,147,229	1,174,759	-	-	2,321,988	-
Payments Received from (Paid to) Other Funds	(19,967)	164,566	-	-	144,599	(54,945)
Net Cash Flows from Noncapital Financing Activities	1,087,302	1,299,365	-	(1,665)	2,385,002	(58,340)
Cash Flows from Capital Financing Activites						
Acquisition of Capital Assets	(600,000)	(251,721)	(548,310)	-	(1,400,031)	-
Capital Grants	-	-	540,588	-	540,588	-
Interest Paid	(234,933)	(759,944)	-	-	(994,877)	-
Proceeds from Debt Issuance	450,000	-	-	-	450,000	
Payments on Long-term Debt	(447,428)	(535,000)	-	-	(982,428)	-
Net Cash Flows from Capital Financing Activities	(832,361)	(1,546,665)	(7,722)	-	(2,386,748)	-
Cash Flows from Investing Activities						
Interest Received	(19,895)	27,584	(517)	(1,605)	5,567	(4,264)
Net Increase (Decrease) in Cash and Cash Equivalents	471,912	557,302	9,094	6,791	1,045,099	(58,122)
Cash and Cash Equivalents - Beginning of Year	3,399,364	4,777,248	105,377	367,433	8,649,422	797,538
Cash and Cash Equivalents - End of Year	$ 3,871,276	$ 5,334,550	$ 114,471	$ 374,224	$ 9,694,521	$ 739,416
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ (155,771)	$ 647,630	$ (158,708)	$ (17,604)	$ 315,547	$ 133,120
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation	471,877	422,164	162,068	13,022	1,069,131	-
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	54,388	(73,519)	(54,139)	2,080	(71,190)	(69,740)
(Increase) Decrease in Prepaids	1,055	14,431	(1)	63	15,548	313
(Increase) Decrease in Inventory	572	(16,488)	-	(2,022)	(17,938)	-
(Increase) Decrease in Deferred Outflows - Pensions	(1,154,180)	(1,156,023)	-	-	(2,310,203)	-
Increase (Decrease) in Accounts Payable	26,920	44,710	68,066	7,778	147,474	3,129
Increase (Decrease) in Accrued Liabilities	3,004	-	47	(399)	2,652	(67,528)
Increase (Decrease) in Deposits Payable	(347)	(4,415)	-	-	(4,762)	
Increase (Decrease) in Unearned Revenue	-	-	-	7,143	7,143	
Increase (Decrease) in Compenstated Absences	(17,695)	4,012	-	-	(13,683)	5,188
Increase (Decrease) in Net Pension Liability	246,955	122,500	-	-	369,455	-
Increase (Decrease) in Deferred Inflows - Pensions	760,088	772,016	-	-	1,532,104	-
Net Cash Provided by Operating Activities	$ 236,866	$ 777,018	$ 17,333	$ 10,061	$ 1,041,278	$ 4,482
Noncash Capital and Related Financing Activities						
Amortization Related to Long-term Debt	$ 49,288	$ 42,637	$ -	$ -	$ 91,925	$ -
Acquisition of Capital Assets on Account	-	-	822,879	-	822,879	-

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

	Custodial Funds
ASSETS	
Cash and Investments	$ 546,094
Accounts Receivable	569,477
Interest Receivable	981
Total Assets	1,116,552
LIABILITIES	
Accounts Payable	8,973
Due to City of Susanville	465,102
Total Liabilities	474,075
NET POSITION	
Restricted	
Held for the Benefit of Others	642,477
Total Net Position	$ 642,477

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Changes in Fiduciary Net Position
Custodial Funds
June 30, 2022

	Custodial Funds
ADDITIONS	
Contributions:	
Donations and Other Charges	$ 489,409
Investment Earnings:	
Interest Income	(2,092)
Total Additions	487,317
DEDUCTIONS	
General and Administrative	538,424
Total Deductions	538,424
Net Increase (Decrease) in Net Position	(51,107)
Net Position, Beginning of Year (Restated)	693,584
Net Position, End of Year	$ 642,477

The accompanying notes are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Financial Reporting Entity

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

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

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

B. Government-wide and Fund Financial Statements

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Classifications

The City reports the following funds as major governmental funds:

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

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

ARPA Special Revenue Fund – accounts for the funds received from the State of California for Coronavirus Relief Funds (CRF) provided in the Federal ARPA Act.

The City reports the following major proprietary funds:

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

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

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

Additionally, the City reports the following fund types:

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

Fiduciary Funds - The City reports Custodial Funds in the Statement of Fiduciary Net Position. Custodial Funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governmental units. The City maintains three Custodial Funds: LAFCO, Air Pollution District and IRWMG. Custodial funds are accounted for using the accrual basis of accounting and economic resources measurement focus.

D. Cash, Cash Equivalents, and Investments

In order to maximize investment return, the City pools its available cash for investment purposes. The cash management pool is used essentially as a demand deposit account by the participating funds. The City has defined cash and cash equivalents, for purposes of the statement of cash flows, as all deposits and investments purchased with a maturity date of 90 days or less. Investments are stated at fair value (the value at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

E. Restricted Cash and Investments

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

F. Compensated Absences

In compliance with Governmental Accounting Standards Board Statement No. 16, the City has established a liability for accrued compensatory and vacation time in relevant funds. All vacation is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is established for the current employees at the current rates of pay. If compensatory and vacation time are not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement. Such compensation is calculated

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

at the employee's prevailing rate at the time of retirement or termination. The General Fund is primarily responsible for the repayment of the governmental activities portion of compensated absences.

G. Property Taxes

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

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

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

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

H) Inventories

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

I. Capital Assets

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

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

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

J. Unavailable and unearned revenue

Unearned revenue is reported for transactions for which revenue has not yet been earned. In the governmental fund financial statements, unavailable revenue is recorded when transactions have not met the revenue recognition

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

criteria based on the modified accrual basis of accounting. The City records unavailable and unearned revenues for transactions for which revenues have not been earned, or for which funds are not available to meet current financial obligations. Typical transactions for which unearned and unavailable revenues are recorded are grants received but not yet earned or available.

K. Claims and Judgments

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

L. Use of Estimates

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

M. Net Position Flow Assumptions

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

N. Fund Balance Flow Assumptions

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

O. Fund Balance Policies

Non-spendable Fund Balances

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Restricted Fund Balances

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

Committed Fund Balances

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

Assigned Fund Balances

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

Unassigned Fund Balance

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

P. Deferred Outflows/Inflows of Resources

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

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

Q. Pensions

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

R. New Accounting Pronouncements

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

GASB 96 – Subscription-Based Information Technology Arrangements: The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

S. Leases

Lessor: The City is a lessor for noncancellable leases of land owned by the City. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially the same amount as the beginning lease receivable. The deferred inflow of resources is reduced as revenue on a straight-line basis over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

The City has entered into a lease with a tenant to allow the utilization of a cellular tower on City property. The lease term continues until 2043. Annual lease payments of $12,600 are to be made. At June 30, 2022 the balances of the lease receivable and deferred inflow of resources were $184,004.

2. CASH AND INVESTMENTS

A. Summary of Cash and Investments

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

	Government-wide Statement of Net Position			
	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Cash and Investments	$ 8,924,582	$ 9,461,741	$ 546,094	$ 18,932,417
Restricted Cash and Investments	-	232,780	-	232,780
Total Cash and Investments	$ 8,924,582	$ 9,694,521	$ 546,094	$ 19,165,197

2. CASH AND INVESTMENTS – Continued

Cash and investments as of June 30, 2022, consist of the following:

Cash on Hand	$ 1,650
Deposits with Financial Institutions	2,088,409
Local Agency Investment Fund	17,075,138
Total Cash and Investments	$ 19,165,197

B. Deposits

The carrying amount of the City's deposits was $2,088,409 at June 30, 2022. Bank balances before reconciling items amounted to $2,416,860 at June 30, 2022. The City has not waived the collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation. Amounts are collateralized with securities held by the pledging financial institution in the City's name.

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

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

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

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

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

D. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio

2. CASH AND INVESTMENTS – Continued

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	Total	12 Months Or Less	13 to 36 Months	37 to 60 Months	More than 60 Months
LAIF	$ 17,075,138	$ 17,075,138	$ -	$ -	$ -
	$ 17,075,138	$ 17,075,138	$ -	$ -	$ -

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

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

F. Disclosures Relating to Credit Risk

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

Investment Type	Total	Minimum Legal Rating	Exempt from Rating
LAIF	$ 17,075,138	N/A	$ 17,075,138
Total Pooled Investments	$ 17,075,138		$ 17,075,138

G. Concentration of Credit Risk

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

H. Custodial Credit Risk

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

I. External Investment Pools

The California Local Agency Investment Fund (LAIF) is a special fund of the California State Treasury through which local governments may pool investments. The City may invest up to $75,000,000 in the fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. All investments with the LAIF are secured by the full faith and credit of the state of California. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations.

2. CASH AND INVESTMENTS – Continued

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

J. Investment Valuation

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

None of the City's investments as of June 30, 2022 are subject to the fair value hierarchy measurements (LAIF only).

3. LOANS RECEIVABLE

As of June 30, 2022, total Loans Receivable of $821,895 consisted of the following:

<u>EDBG Business Assistance Program:</u> The Economic Development Block Grant (EDBG) business assistance loan program provides loans for small businesses. These loans are reported in the City's General Fund, with outstanding balances of $52,136 as of June 30, 2022.

<u>State Revolving Loan Program:</u> This program provides loans to eligible low-income qualifying residents. Loans include first-time homebuyer loans and loans for housing rehabilitation. Loan repayment funds are restricted for the program. Each loan is secured by a lien against the borrower's property and repayment is deferred until the resident moves out of the property, sells the property, or otherwise violates the loan provisions. These loans are reported in nonmajor governmental funds, with outstanding balances of $611,759 as of June 30, 2022.

<u>HOME Revolving Loan Program:</u> This program provides housing rehabilitation loans to eligible low-income qualifying residents. Funding is provided through the State of California HOME program and loan repayment funds are restricted for the program. Each loan is secured by a lien against the borrower's property and repayment is deferred until the resident moves out of the property, sells the property, or otherwise violates the loan provisions. These loans are reported in nonmajor governmental funds, with balances of $158,000 owed as of June 30, 2022.

4. CAPITAL ASSETS

The following represents capital asset activity for the fiscal year ended June 30, 2022:

4. CAPITAL ASSETS – Continued

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Depreciated:				
Land	$ 3,585,211	$ -	$ -	$ 3,585,211
Construction in Progress	158,289	-	-	158,289
Total Capital Assets Not Depreciated	3,743,500	-	-	3,743,500
Capital Assets, Being Depreciated:				
Infrastructure	6,110,478	268,929	-	6,379,407
Buildings	1,092,436	-	-	1,092,436
Machinery and Equipment	3,699,747	944,671	-	4,644,418
Other Improvements	3,111,204	-	-	3,111,204
Total Capital Assets Being Depreciated	14,013,865	1,213,600	-	15,227,465
Less Accumulated Depreciation:				
Infrastructure	(1,436,498)	(407,365)	-	(1,843,863)
Buildings	(1,066,176)	(5,364)	-	(1,071,540)
Machinery and Equipment	(2,780,174)	(281,346)	-	(3,061,520)
Other Improvements	(2,439,665)	(74,615)	-	(2,514,280)
Total Accumulated Depreciation	(7,722,513)	(768,690)	-	(8,491,203)
Net Capital Assets Being Depreciated	6,291,352	444,910	-	6,736,262
Total Capital Assets	$ 10,034,852	$ 444,910	$ -	$ 10,479,762

Business-type Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Depreciated:				
Land	$ 3,423,604	$ 600,000	$ -	$ 4,023,604
Construction in Progress	-	1,371,190	-	1,371,190
Total Capital Assets Not Depreciated	3,423,604	1,971,190	-	5,394,794
Capital Assets, Being Depreciated:				
Infrastructure	29,307,496	22,992	-	29,330,488
Buildings	862,483	-	-	862,483
Machinery and Equipment	5,172,016	228,728	-	5,400,744
Other Improvements	11,575,799	-	-	11,575,799
Total Capital Assets Being Depreciated	46,917,794	251,720	-	47,169,514
Less Accumulated Depreciation:				
Infrastructure	(7,913,443)	(537,036)	-	(8,450,479)
Buildings	(564,816)	(15,944)	-	(580,760)
Machinery and Equipment	(4,800,893)	(84,300)	-	(4,885,193)
Other Improvements	(6,707,992)	(431,851)	-	(7,139,843)
Total Accumulated Depreciation	(19,987,144)	(1,069,131)	-	(21,056,275)
Net Capital Assets Being Depreciated	26,930,650	(817,411)	-	26,113,239
Total Capital Assets	$ 30,354,254	$ 1,153,779	$ -	$ 31,508,033

4. CAPITAL ASSETS – Continued

Depreciation expense was allocated to the various functions as follows:

Govnernmental Activities		
General Government	$	2,938
Public Safety		207,409
Streets		479,579
Community Services		78,764
Total Depreciation Expense	$	768,690
Business-type Activities		
Water	$	471,877
Natural Gas		422,164
Airport		162,068
Golf Course		10,888
Geothermal		2,134
Total Depreciation Expense	$	1,069,131

5. LONG-TERM DEBT ACTIVITY AND BALANCES

Governmental Activities	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Compensated Absences	$ 319,450	$ 15,247	$ -	$ 334,697	$ 76,668
Net Pension Liability	12,345,510	-	(5,665,975)	6,679,535	-
Direct Borrowings:					
Lease Financing (City Hall Project)	785,229	-	(107,459)	677,770	112,669
Community Swimming Pool Loan	860,000	-	(75,000)	785,000	77,000
Series 2022A & B Lease Agreement	-	8,279,512	-	8,279,512	343,559
Total Government Activities	$ 14,310,189	$ 8,294,759	$ (5,848,434)	$ 16,756,514	$ 609,896

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

<u>Direct Borrowings</u>:

Lease Financing (2012 City Hall Refunding Project)

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

Future debt service requirements are as follows:

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 112,669	$ 22,761	$ 135,430
2024	117,638	18,750	136,388
2025	120,783	14,613	135,396
2026	126,685	10,403	137,088
2027	133,386	5,864	139,250
2028	66,609	1,184	67,793
Totals	$ 677,770	$ 73,575	$ 751,345

Community Swimming Pool Loan

On September 1, 2015, the City entered into a loan agreement with Umpqua Bank in the amount of $1,200,000, with interest and principal payable each March 31and September 30, at an interest rate of 3.17%. Final payment is due on September 1, 2030. The proceeds of the loan were used to provide financing to Honey Lake Valley Recreation Authority. The City has leased the City's police department building in exchange for an advance rental payment of $1,200,000 from Umpqua Bank. Umpqua Bank has leased back the property to the City in exchange for future monthly lease payments. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 77,000	$ 23,664	$ 100,664
2024	80,000	21,176	101,176
2025	82,000	18,608	100,608
2026	85,000	15,961	100,961
2027	87,000	13,235	100,235
2028	89,000	10,445	99,445
2029	92,000	7,576	99,576
2030	95,000	4,612	99,612
2031	98,000	1,553	99,553
Totals	$ 785,000	$ 116,830	$ 901,830

Series 2022A and 2022B Lease Agreements

On May 1, 2022, the City entered into Series 2022A and Series 2022B lease agreements with First Foundation Bank (Bank) in the aggregate principal amounts of $9,577,000 and $1,024,500, respectively, to provide funds to pay a portion of the City's unfunded accrued liability (UAL) with CalPERS relating to the City's pension benefits. Proceeds from the obligations, less costs of issuance, were immediately transferred to CalPERS to pay a portion of the UAL.

In accordance with the agreements, the City has leased certain real property to the Bank, and the Bank has leased the property back to the City, in exchange for lease payment to be made by the City, including interest at 3.5%, commencing on October 1, 2022, with the final lease payments to be made in 2042. The City's Water and Gas enterprise funds are responsible for paying a portion of the lease payments due on the Series 2022A lease obligation, and, therefore, those funds are reporting liabilities for the lease agreement. Future debt service requirements are as follows:

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 440,699	$ 328,794	$ 769,493
2024	452,039	356,553	808,592
2025	467,860	343,025	810,885
2026	484,235	329,024	813,259
2027	501,184	314,533	815,717
2028 - 2032	2,781,645	1,336,908	4,118,553
2033 - 2037	3,303,721	890,518	4,194,239
2038 - 2042	2,170,117	360,348	2,530,465
Totals	$ 10,601,500	$ 4,259,703	$ 14,861,203

Business-type Actvities	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Compensated Absences	$ 58,376	$ -	$ (13,683)	$ 44,693	$ 10,727
Net Pension Liability	1,319,951	369,455	-	1,689,406	-
2019 Natural Gas Revenue Refunding Bonds	19,565,000	-	(535,000)	19,030,000	545,000
Premium on Bonds	2,335,497	-	(93,420)	2,242,077	93,420
2019 Water Revenue Refunding Bonds	6,340,500	-	(347,600)	5,992,900	357,300
Direct Borrowings:					
USDA Note Payable	738,000	-	(20,000)	718,000	21,000
Note Payable (Land Purchase)	-	450,000	(79,828)	370,172	84,618
Series 2022A & B Lease Agreement	-	2,321,988	-	2,321,988	97,140
Total Business-type Activities	$ 30,357,324	$ 3,141,443	$ (1,089,531)	$ 32,409,236	$ 1,209,205

2019 Natural Gas Revenue Refunding Bonds

The City issued $20,470,000 in Series 2019 Natural Gas Revenue Refunding Bonds, to refund the 2010 Refunding Revenue Bonds, Series B. Proceeds from the 2019 Bonds were placed in escrow to refund in full the 2010 Refunding Revenue Bonds, Series B, to purchase a municipal bond insurance policy, purchase a debt reserve insurance policy, and pay issuance costs. As a result, the 2010 Series B Bonds are considered defeased and the liability has been removed from these financial statements. The 2010 Series B Bonds were issued to refund the Natural Gas Certificates of Participation, which were issued to finance improvements in the City's Natural Gas Enterprise. Interest rates range from 2% to 4.0%, with interest payments due on June 1 and December 1 of each year. Principal is due on June 1 of each year, with the final payment due in 2045.

All revenues from the City's Natural Gas Enterprise are generally pledged to repayment of the 2019 Natural Gas Revenue Refunding Bonds. Annual revenues approximate $4.7 million per year. For the 2021-22 fiscal year, net revenues were approximately $1.9 million, while total principal and interest payments totaled approximately $1.3 million. The bond indenture contains a provision that, in an event of default, outstanding amounts may become immediately due and payable.

The liability for the 2019 Natural Gas Revenue Refunding Bonds is reported in the Natural Gas Enterprise Fund. The Bonds are secured by revenues received from the operation of the Natural Gas Enterprise Fund. The City has covenanted to set rates and charges for the service and facilities of the Natural Gas Enterprise sufficient to provide net revenues each fiscal year equal to 125% of the aggregated annual amount of principal and interest due on all parity obligations for such fiscal year and sufficient to provide 100% of the aggregate amount of principal and interest due on all parity obligations and subordinate obligations for such fiscal year. The future debt service requirements are as follows:

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 545,000	$ 732,350	$ 1,277,350
2024	560,000	716,000	1,276,000
2025	575,000	699,200	1,274,200
2026	595,000	681,950	1,276,950
2027	610,000	664,100	1,274,100
2028 - 2032	3,410,000	2,966,800	6,376,800
2033 - 2037	4,145,000	2,228,400	6,373,400
2038 - 2042	5,050,000	1,330,000	6,380,000
2043 - 2045	3,540,000	286,800	3,826,800
Totals	$ 19,030,000	$ 10,305,600	$ 29,335,600

2019 Water Revenue Refunding Bonds

The City issued $6,946,300 in Series 2019 Water Revenue Refunding Bonds, to refund the 2010 Refunding Revenue Bonds, Series A. Proceeds from the 2019 Water Bonds were placed in escrow to refund the 2010 Refunding Revenue Bonds, Series A and to pay issuance costs. As a result, the 2010 Bonds are considered defeased and the liability has been removed from these financial statements. The 2010 Series A bonds were issued, in part, to finance improvements in the City's water enterprise system. The interest rate on the bonds is 2.75% and principal and interest payments are due on the 1st of each month.

The City refunded the Series A Revenue Bonds to decrease total debt service payments by approximately $4.2 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $3.8 million. All revenues from the City's Water Enterprise are generally pledged to repayment of the 2019 Water Revenue Refunding Bonds. Annual revenues approximate $3.0 million per year. For the 2020-21 fiscal year, net revenues were approximately $1.4 million, while total principal and interest payments totaled approximately $518,000. The bond indenture contains a provision that, in an event of default, outstanding amounts may become immediately due and payable.

The liability for the 2019 Water Revenue Refunding Bonds is reported in the Water Enterprise Fund. The Bonds are secured by revenues received from the operation of the Water Enterprise Fund. The City has covenanted to set rates and charges for the service and facilities of the Water Enterprise sufficient to provide net revenues each fiscal year equal to the aggregated annual amount of principal and interest due on all parity obligations for such fiscal year and sufficient to provide 100% of the aggregate amount of principal and interest due on all parity obligations and subordinate obligations for such fiscal year. The future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 357,300	$ 160,973	$ 518,273
2024	367,300	151,022	518,322
2025	377,500	140,793	518,293
2026	387,900	130,281	518,181
2027	398,800	119,478	518,278
2028 - 2032	2,166,700	424,487	2,591,187
2033 - 2036	1,937,400	112,070	2,049,470
Totals	$ 5,992,900	$ 1,239,104	$ 7,232,004

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Direct Borrowings - USDA Loan

The City entered into a loan agreement with the United States Department of Agriculture in 2003 to help finance a water transmission line project. The outstanding balance of $738,000 at June 30, 2021 is reported in the water enterprise fund. Interest is payable semiannually each March and September until 2043, at 4.25%. Principal is payable annually on September 23. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 21,000	$ 30,069	$ 51,069
2024	22,000	29,155	51,155
2025	23,000	28,199	51,199
2026	24,000	27,200	51,200
2027	25,000	26,159	51,159
2028 - 2032	141,000	113,667	254,667
2033 - 2037	174,000	80,324	254,324
2038 - 2042	215,000	39,206	254,206
2043 - 2044	73,000	2,571	75,571
Totals	$ 718,000	$ 376,550	$ 1,094,550

Direct Borrowing - Note Payable (Land Purchase)

In October 2021, the City financed the purchase of certain property by executing and delivering to the seller at closing a payment of $150,000 and a five-year promissory note on the property in the amount of $450,000, with interest at 6% per annum. The property was acquired for the purpose of water surface storage, development and recreation to benefit the citizens of Susanville.

Principal and interest payments are due on January 30 for five years, commencing on January 30, 2022. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 84,618	$ 22,210	$ 106,828
2024	89,695	17,133	106,828
2025	95,077	11,752	106,829
2026	100,782	6,047	106,829
Totals	$ 370,172	$ 57,142	$ 427,314

6. DEFINED BENEFIT PENSION PLAN

General Information about the Defined Benefit Pension Plan

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors five rate plans (two miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership

6. DEFINED BENEFIT PENSION PLAN - Continued

information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2020 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2020 actuarial valuation report. This report is a publicly available valuation report that can be obtained at the CalPERS' website under Forms and Publications. The rate plan provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous	Miscellaneous PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3.0% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55 to 60	62
Monthly benefits, as a % of eligible compensation	2% to 3%	2%
Required employee contribution rates	8%	6.75%
Required employer contribution rates	15.25% + $447,719	7.59% + $2,605

	Safety	Safety PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	57
Monthly benefits, as a % of eligible compensation	3%	2.7%
Required employee contribution rates	9%	13%
Required employer contribution rates	23.71% + $580,351	13.13% + $6,428

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was $1,037,103 in fiscal year 2022. The City's contributions to the Plan for the year ended June 30, 2022 were $11,606,929.

6. DEFINED BENEFIT PENSION PLAN - Continued

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

As of June 30, 2022, the City reported a liability of $8,368,941 for its proportionate share of the net pension liability. The City's net pension liability for the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the Plan's net pension liability as of June 30, 2021 and 2022 was as follows:

Proportion - June 30, 2021	0.12560%
Proportion - June 30, 2022	0.15474%
Change - Increase (Decrease)	0.02914%

For the year ended June 30, 2022, the City recognized pension expense of $2,204,200. At June 30, 2022, 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	$ 11,606,929	$ -
Differences between actual and expected experience	1,222,890	-
Changes in assumptions	-	-
Change in employer's proportion	402,606	10,332
Differences between the employer's contributions and the employer's proportionate share of contributions	-	901,403
Net differences between projected and actual earnings on plan investments	-	5,960,141
Total	$ 13,232,425	$ 6,871,876

The $11,606,929 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	
2023	$ (1,090,422)
2024	(1,165,615)
2025	(1,346,619)
2026	(1,643,724)
2027	-
Thereafter	-

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

6. DEFINED BENEFIT PENSION PLAN - Continued

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected salary increase	(1)
Investment rate of return	7.15%
Mortality	(2)

(1) Depending on age, service and type of employment

(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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 of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as followed:

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50%	4.80%	5.98%
Global Fixed Income	28%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	-	-0.92%

(1) An expected inflation of 2.0% used for this period.

(2) An expected inflation of 2.92% used for this period.

6. DEFINED BENEFIT PENSION PLAN – Continued

Discount Rate – The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events - On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	$	15,377,154
Current Discount Rate		7.15%
Net Pension Liability	$	8,368,941
1% Increase		8.15%
Net Pension Liability	$	2,596,289

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

Payable to the Pension Plan - At June 30, 2022, the City reported no payables to the pension plan, for outstanding contributions required for the year ended June 30, 2022.

7. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters, for which the City is a member of the Small Cities Organized Risk Effort (SCORE) through a joint powers agreement. SCORE provides liability and workers' compensation coverage for its members by pooling risk.

Member cities participate in a Banking Plan for the first $25,000 of loss. The portion of loss greater than $25,000 but less than $250,000 is shared among the Member cities in the Shared Risk Pool. The JPA participates in the California Joint Powers Risk Management Authority (CJPRMA) for the portion of losses greater than $250,000. The JPA is comprised of twenty-one small cities located in Northern and Central California. Upon review of the application, a new member may be admitted by a three-quarters (3/4) vote of the board. Members may be expelled by a two-thirds (2/3) vote. Upon entry into the JPA, members may not voluntarily withdraw for a period of three years and in no case before the JPA's commitment to CJPRMA is satisfied. Members must submit six months written notice prior to voluntarily withdrawing. After withdrawal, a member may not re-enter the JPA for a period of three years.

The City makes payments to SCORE based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. Claims liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and pay-out amounts), and other economic and social factors.

No claims liabilities have been reported in the City's financial statements for the past three years. Settlements have not exceeded coverage for each of the past three fiscal years. The City's claims activity is reported in internal service funds.

8. FUND BALANCES

The details of fund balances as of June 30, 2022 are as follows:

	General Fund	Gas Tax Fund	ARPA Fund	Nonmajor Governmental Funds	Total
Nonspendable:					
Prepaid Items	$ 40,174	$ -	$ 48,329	$ -	$ 88,503
Inventory	36,355	-	-	-	36,355
Loans Receivable	52,136	-	-	-	52,136
Restricted for:					
General Government	-	-	981,306	-	981,306
Public Safety	-	-	-	167,919	167,919
Parks	-	-	-	154,318	154,318
Housing	-	-	-	1,589,361	1,589,361
Streets and Transportation	-	188,289	-	1,401,547	1,589,836
Capital Projects	19,590	-	-	-	19,590
Assigned for:					
Debt Service	-	-	-	53,924	53,924
Capital Projects	250,195	-	-	13,848	264,043
Unassigned	2,613,167	-	-	(51,385)	2,561,782
Total Fund Balances	$ 3,011,617	$ 188,289	$ 1,029,635	$ 3,329,532	$ 7,559,073

9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Transfers

The details of the interfund transfers are as follows:

	Transfers In			
Transfers Out	General Fund	Gas Tax Special Revenue Fund	Non-major Governmental Funds	Total
General Fund	$ -	$ 70,000	$ 235,080	$ 305,080
Gas Tax Special Revenue Fund	26,640	-	-	26,640
ARPA Special Revenue Fund	501,696	-	-	501,696
Non-major Governmental Funds	-	-	48,300	48,300
Water Fund	39,960	-	-	39,960
Natural Gas Fund	39,960	-	-	39,960
Non-major Enterprise Funds	1,665	-	-	1,665
Internal Service Funds	54,945	-	-	54,945
Total	$ 664,866	$ 70,000	$ 283,380	$ 1,018,246

The General Fund transferred $235,080 to the Non-major Governmental Funds for debt service payments, and $70,000 to the Gas Tax Special Revenue Fund to pay for project costs. The ARPA Special Revenue Fund transferred $501,696 to the General Fund for public safety costs. The Water and Natural Gas Funds each transferred $39,960 to the General Fund for Public Works reorganization costs. The Internal Service Funds and the Non-major Enterprise Funds transferred $54,945 and $1,665, respectively, to the General Fund for this same purpose. The non-major Fire Mitigation fund transferred $48,300 to the nonmajor FEMA AFG Grant fund to fund Fire equipment costs.

Due to/From Other Funds

The General Fund loaned $52,552 to non-major governmental funds to cover temporary cash deficits at year-end. This will be repaid in the following year.

Advances From/To Other Funds

Interfund advances as of June 30, 2022 are as follows:

	Advance From	Advance To
Natural Gas Enterprise Fund	$ 2,474,649	$ -
General Fund	-	1,954,018
Gas Tax Special Revenue Fund	-	169,326
Water Enterprise Fund	-	300,263
Internal Service Funds	-	51,042
Total	$ 2,474,649	$ 2,474,649

The Natural Gas Enterprise Fund advanced $2,474,649 to the General Fund, Gas Tax, Water, and Internal Service Funds to provide funding to pay-off each fund's portion of the CalPERS side fund loan. Payments on these advances, including interest are being made each year, through the 2034-35 fiscal year.

10. JOINTLY GOVERNED AND RELATED ORGANIZATIONS

Honey Lake Valley Recreation Authority

The Honey Lake Recreation Authority (HLVRA) was created by a joint powers agreement between the County of Lassen and the City of Susanville on November 18, 2013 under the provisions of California Government Code 6500 et. Seq. HLVRA is an entity separate from its member agencies created for the purpose of owning and operating public recreation facilities, including a swimming pool. HLVRA has a five-member board of directors comprised of two representatives from each member agency and one member at large.

Lassen Regional Solid Waste Management Authority

In 1999, the Lassen Regional Solid Waste Management Authority (Authority') was created under a joint powers agreement between the County of Lassen and the City of Susanville. It was formed to fund, plan, operate, administer, and maintain solid waste facilities, sites and services, including all mandated costs for planning, waste diversion, and both closure and post-closure of sites, as well as public education, waste transfer, material recovery, recycling, household hazardous waste programs, and other AB939 programs. The Authority has a board of directors, which consists of five persons, two from the County and two from the City, and one public member at-large who is appointed by the City and County members. The members have no share of the Authority's debts, liabilities, and obligations.

Lassen Transit Service Agency

The Lassen Transit Service Agency (Agency) was created through a joint powers agreement between the County of Lassen and the City of Susanville on July 17, 2002, under the provisions of Article 1, Chapter 5, Division 7, Title 1 of the California Government Code Section 6500. The Agency is charged with the administration and operation of the Lassen Rural Bus (LRB) public transportation services within Lassen County under the jurisdiction of the Lassen County. The Commission is comprised of three members of the Lassen County Board of Supervisors and three members of the City of Susanville City Council. The Agency allocates and distributes the Transportation Development Act (TDA) funding for LRB service operations. In addition to TDA funds, the Agency receives funding from several sources including the federal government and the State of California.

Lassen County Air Pollution Control District

The Lassen County Air Pollution Control District (District) is a local air district governing the Lassen County region. The District Board has six members comprised of three members from the Lassen County Board of Supervisors and three members from the Susanville City Council.

11. COMMITMENTS AND CONTINGENCIES

A. Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by grantors cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

B. Other Commitments and Contingencies

At June 30, 2022, the City had outstanding construction contracts of approximately $2.1 million. In addition, the City is a defendant in various pending lawsuits of a nature common to many similar jurisdictions. City management and legal counsel estimates that the potential claims against the City not covered by insurance resulting from such litigation would not materially affect the City’s financial statements.

12. SUBSEQUENT EVENTS

In June of 2022, the voters approved Measure P, an additional one-cent sales tax for the City, which was implemented during the 2022-23 fiscal year. The City estimates an additional $2.4 million in Measure P revenues in future years.

13. RESTATEMENT OF BEGINNING NET POSITION

Net Position, Beginning of Year, in the Custodial Funds, was increased by $411,766 for receivables previously not recorded.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Years*

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2021	0.154740%	$ 8,368,941	$ 3,657,003	228.85%	84.06%
2020	0.125600%	13,665,461	3,705,758	368.76%	73.27%
2019	0.121720%	12,472,688	3,331,464	374.39%	74.92%
2018	0.118440%	11,413,410	3,144,855	362.92%	76.50%
2017	0.115290%	11,433,943	3,167,033	361.03%	73.31%
2016	0.113640%	9,833,346	3,342,599	294.18%	74.06%
2015	0.106160%	7,287,061	3,234,445	225.30%	78.40%
2014	0.109380%	6,657,753	2,953,546	225.42%	79.82%

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of the City’s Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: In 2017, the accounting discount rate changed from 7.65% to 7.15%

Schedule of Pension Plan Contributions
Last 10 Years*

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2022	$ 1,546,929	$ (11,606,929)	$ (10,060,000)	$ 3,970,887	292.30%
2021	1,387,761	(1,387,761)	-	3,657,003	37.95%
2020	1,233,427	(1,233,427)	-	3,705,758	33.28%
2019	1,030,749	(1,030,749)	-	3,331,464	30.94%
2018	865,752	(865,752)	-	3,144,855	27.53%
2017	848,437	(848,437)	-	3,167,033	26.79%
2016	749,220	(749,220)	-	3,342,599	22.41%
2015	601,837	(601,837)	-	3,237,445	18.59%

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/13, 6/30/14, 6/30/15, 6/30/16, 6/30/17, 6/30/18, 6/30/19 and 6/30/20

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and Assessments	$ 4,954,000	$ 5,304,000	$ 6,143,124	$ 839,124
Licenses and Permits	94,050	94,050	114,783	20,733
Fines and Forfeitures	51,091	53,368	30,682	(22,686)
Investment Earnings	2,099	3,749	(1,119)	(4,868)
Intergovernmental	699,599	738,803	769,480	30,677
Charges for Services	626,290	482,994	481,565	(1,429)
Other	-	-	-	-
Total Revenues	6,427,129	6,676,964	7,538,515	861,551
EXPENDITURES				
Current:				
General Government	630,207	722,988	637,945	85,043
Public Safety	5,325,414	5,451,202	4,940,023	511,179
Protective Inspections	387,772	404,556	244,339	160,217
Community Services	404,935	495,267	434,559	60,708
Community Development	176,494	185,995	185,573	422
Capital Outlay	-	-	9,643	(9,643)
Debt Service:				
Issuance Costs	-	191,908	195,128	(3,220)
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	6,924,822	7,451,916	6,647,210	804,706
Excess (Deficiency) of Revenues over Expenditures	(497,693)	(774,952)	891,305	1,666,257
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	8,279,512	8,279,512
Transfers In	586,950	586,950	664,866	77,916
Transfers Out	(407,324)	(477,324)	(305,080)	172,244
Total Other Financing Sources (Uses)	179,626	109,626	8,639,298	8,529,672
SPECIAL ITEM				
Payment towards Unfunded Pension Liability	-	-	(7,850,850)	(7,850,850)
Net Change in Fund Balances	(318,067)	(665,326)	1,679,753	2,345,079
Fund Balance, Beginning of Year	1,331,864	1,331,864	1,331,864	-
Fund Balance, End of Year	$ 1,013,797	$ 666,538	$ 3,011,617	$ 2,345,079

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Gas Tax Special Revenue Fund
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Investment Earnings	$ 369	$ 369	$ (401)	$ (770)
Intergovernmental	767,615	767,615	554,576	(213,039)
Charges for Services	69,488	69,488	82,016	12,528
Other	-	-	-	-
Total Revenues	837,472	837,472	636,191	(201,281)
EXPENDITURES				
Current:				
Streets	511,922	857,366	769,312	88,054
Capital Outlay	37,480	139,219	139,129	90
Total Expenditures	549,402	996,585	908,441	88,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	288,070	(159,113)	(272,250)	(113,137)
OTHER FINANCING SOURCES (USES)				
Transfers In	135,744	70,000	70,000	-
Transfers Out	(13,515)	(82,712)	(26,640)	56,072
Total Other Financing Sources (Uses)	122,229	(12,712)	43,360	56,072
Net Change in Fund Balances	410,299	(171,825)	(228,890)	(57,065)
Fund Balance, Beginning of Year	417,179	417,179	417,179	-
Fund Balance, End of Year	$ 827,478	$ 245,354	$ 188,289	$ (57,065)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - ARPA Special Revenue Fund
Year Ended June 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES				
Investment Earnings	$ -	$ -	$ -	$ -
Intergovernmental	-	1,795,356	1,795,356	-
Total Revenues	-	1,795,356	1,795,356	-
EXPENDITURES				
Current:				
General Government	-	269,860	264,025	5,835
Total Expenditures	-	269,860	264,025	5,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,525,496	1,531,331	5,835
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	(546,950)	(501,696)	45,254
Total Other Financing Sources (Uses)	-	(546,950)	(501,696)	45,254
Net Change in Fund Balances	-	978,546	1,029,635	51,089
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ 978,546	$ 1,029,635	$ 51,089

1. BUDGETS AND BUDGETARY ACCOUNTING

Budgetary Control and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The City's budget ordinance requires that in June of each year the City Administrator must submit a preliminary budget that includes projected expenditures and the means of financing them to the City Council for the fiscal year commencing the following July 1. As modified during public hearing sessions, the preliminary budget becomes the proposed budget. Following public hearings on the proposed budget, the final annual budget is adopted by the City Council in June of the fiscal year. After adoption of the budget, transfers of appropriations within the general fund departments may be done by the City Administrator. Budget transfers within a department/fund may be done by department heads. Budget modifications between funds and increases in appropriations for expenditures to a fund's overall budget must be approved by the City Council or Agency Board. Revenues can be increased at any time without Council approval. Approval has to be made to spend it. Numerous properly authorized amendments are made during the fiscal year. The budget is modified again at mid-year, usually in February with updated revenue projections.

At fiscal year-end, all operating budget appropriations lapse with the exception of encumbered and continuing appropriations.

SUPPLEMENTARY INFORMATION

City of Susanville
Non-major Governmental Funds
Year Ended June 30, 2022

Special Revenue Funds

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

Street, Police and Fire Mitigation Funds - account for fees collected from new developments within the City used for the purchase and maintenance of vehicles, equipment, and various facilities.

Park Land In-lieu Fund - accounts for fees collected from new developments within the City which are used to purchase necessary equipment and land to maintain and expand the City's parks.

State Revolving Loan Fund - accounts for program income received from Community Development Block Grant loans given for Housing Rehabilitation, Façade Improvement, Business Assistance, and First-Time Home Buyers loan that are then re-issued in the form of new loans.

HOME Revolving Loan Fund - accounts for program income received from the Façade Improvement, Business Assistance, and First-Time Home Buyers loan re-payments which are re-issued in the form of new loans.

Traffic Safety Fund - accounts for a portion of fines and forfeitures received by the City for any arrests by a City Officer under VC 42200 that is used for the purchase and maintenance of equipment associated with Traffic Law Enforcement.

Skyline Bicycle Fund - accounts for fees collected from new development within the Skyline area to be used for the installation and maintenance of traffic signals, parks and parkways.

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

CDBG Fund – accounts for amounts restricted for the City's Community Development Block Grant programs.

Road Fund – accounts for amounts set aside for basic road maintenance, rehabilitation and safety projects on the local streets and road system.

Tobacco Grant Fund – accounts for a State grant used to fund tobacco enforcement education to reduce illegal sales and marketing of cigarettes and tobacco products to minors.

Asset Forfeiture Fund – accounts for asset forfeiture funds seized by the Police Department. These funds can only be used to purchase supplies and equipment for public safety.

FEMA AFG Grant Fund - accounts for the funds received from FEMA for assistance to firefighters.

LEAP Grant Fund – accounts for Local Early Action Planning grant funds received from the California Department of Housing and Community Development.

ABC Grant Fund – accounts for Alcohol Beverage Control grant funds received from the State of California.

OTS Grant Fund – accounts for OTS grant funds received from the California Office of Traffic Safety.

Debt Service Funds

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

Community Swimming Pool Debt Service Fund - accounts for the debt service payments on the Community Swimming Pool Loan that was used to finance a portion of the costs of the construction of a community swimming pool and related costs and improvements there to by the Honey Lake Valley Recreational Authority.

Capital Project Funds

Sierra Road Dog Park Project Fund - accounts for amounts set aside for the Sierra Road Dog Park Project.

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

City of Susanville
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2022

	Special Revenue				
	Local Law Enforcement Block Grant	Street Mitigation	Police Mitigation	Fire Mitigation	Park Land In-lieu
ASSETS					
Cash and Investments	$ 129,844	$ 82,069	$ 46,215	$ 45,096	$ 154,335
Accounts Receivable	34,049	-	-	-	-
Interest Receivable	257	148	83	125	278
Loans Receivable	-	-	-	-	-
Total Assets	$ 164,150	$ 82,217	$ 46,298	$ 45,221	$ 154,613
LIABILITIES					
Accounts Payable	$ 1,471	$ -	$ -	$ -	$ 295
Due to Other Funds	-	-	-	-	-
Total Liabilities	1,471	-	-	-	295
DEFERRED INFLOWS					
Unavailable Revenues - Grants	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	162,679	82,217	46,298	45,221	154,318
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	162,679	82,217	46,298	45,221	154,318
Total Liabilities, Deferred Inflows and Fund Balances	$ 164,150	$ 82,217	$ 46,298	$ 45,221	$ 154,613

Special Revenue							
State Revolving Loan	HOME Revolving Loan	Traffic Safety	Skyline Bicycle Lane	Traffic Signals	CDBG	Road	Tobacco Grant
$ 205,803	$ 612,161	$ 41,104	$ 10,301	$ 85,344	$ -	$ 1,110,344	$ 31,008
-	-	326	-	-	21,371	29,133	-
534	1,104	69	19	154	-	2,046	-
611,759	158,000	-	-	-	-	-	-
$ 818,096	$ 771,265	$ 41,499	$ 10,320	$ 85,498	$ 21,371	$ 1,141,523	$ 31,008
$ -	$ -	$ -	$ -	$ -	$ 6,352	$ 80,690	$ -
-	-	-	-	-	40,583	-	-
-	-	-	-	-	46,935	80,690	-
-	-	-	-	-	21,046	-	-
-	-	-	-	-	-	-	-
818,096	771,265	41,499	10,320	85,498	-	1,060,833	31,008
-	-	-	-	-	-	-	-
-	-	-	-	-	(46,610)	-	-
818,096	771,265	41,499	10,320	85,498	(46,610)	1,060,833	31,008
$ 818,096	$ 771,265	$ 41,499	$ 10,320	$ 85,498	$ 21,371	$ 1,141,523	$ 31,008

Continued

City of Susanville
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2022

	Special Revenue				
	Asset Forfeiture	FEMA AFG Grant	LEAP Grant	ABC Grant	OTS Grant
ASSETS					
Cash and Investments	$ 3,318	$ 574	$ -	$ -	$ -
Accounts Receivable	-	-	-	2,396	4,965
Interest Receivable	-	1	-	-	-
Loans Receivable	-	-	-	-	-
Total Assets	$ 3,318	$ 575	$ -	$ 2,396	$ 4,965
LIABILITIES					
Accounts Payable	$ -	$ -	$ 14	$ -	$ 153
Due to Other Funds	-	-	3,524	3,480	4,965
Total Liabilities	-	-	3,538	3,480	5,118
DEFERRED INFLOWS					
Unavailable Revenues - Grants	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	3,318	575	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(3,538)	(1,084)	(153)
Total Fund Balances	3,318	575	(3,538)	(1,084)	(153)
Total Liabilities, Deferred Inflows and Fund Balances	$ 3,318	$ 575	$ -	$ 2,396	$ 4,965

Debt Service		Capital Projects		
City Hall	Community Swimming Pool	Sierra Road Dog Park	City Hall Parking Lot	Total
$ 52,235	$ 1,689	$ -	$ 13,848	$ 2,625,288
-	-	-	-	92,240
-	-	-	-	4,818
-	-	-	-	769,759
$ 52,235	$ 1,689	$ -	$ 13,848	$ 3,492,105
$ -	$ -	$ -	$ -	$ 88,975
-	-	-	-	52,552
-	-	-	-	141,527
-	-	-	-	21,046
-	-	-	-	-
-	-	-	-	3,313,145
52,235	1,689	-	13,848	67,772
-	-	-	-	(51,385)
52,235	1,689	-	13,848	3,329,532
$ 52,235	$ 1,689	$ -	$ 13,848	$ 3,492,105

City of Susanville
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
Year Ended June 30, 2022

	Special Revenue				
	Local Law Enforcement Block Grant	Street Mitigation	Police Mitigation	Fire Mitigation	Park Land In-lieu
REVENUES					
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Earnings	(428)	(298)	(168)	(289)	(569)
Intergovernmental	167,556	-	-	-	-
Charges for Services	-	5,503	11,298	10,820	1,147
Total Revenues	167,128	5,205	11,130	10,531	578
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	158,496	-	-	-	-
Streets	-	-	-	-	-
Community Services	-	-	-	-	327
Community Development	-	-	-	-	-
Capital Outlay	-	-	8,767	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	158,496	-	8,767	-	327
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,632	5,205	2,363	10,531	251
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(48,300)	-
Total Other Financing Sources (Uses)	-	-	-	(48,300)	-
Net Change in Fund Balances	8,632	5,205	2,363	(37,769)	251
Fund Balances, Beginning of Year	154,047	77,012	43,935	82,990	154,067
Fund Balances, End of Year	$ 162,679	$ 82,217	$ 46,298	$ 45,221	$ 154,318

Special Revenue							
State Revolving Loan	HOME Revolving Loan	Traffic Safety	Skyline Bicycle Lane	Traffic Signals	CDBG	Road	Tobacco Grant
$ -	$ -	$ 11,539	$ -	$ -	$ -	$ -	$ -
(47,109)	(2,297)	(130)	(37)	(314)	-	(4,006)	-
-	-	-	-	-	324	380,083	33,749
-	-	-	-	-	-	-	-
(47,109)	(2,297)	11,409	(37)	(314)	324	376,077	33,749
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	53,424	-
-	-	-	-	-	-	-	-
-	-	-	-	-	46,934	-	-
-	-	-	-	-	-	189,049	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	46,934	242,473	-
(47,109)	(2,297)	11,409	(37)	(314)	(46,610)	133,604	33,749
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(47,109)	(2,297)	11,409	(37)	(314)	(46,610)	133,604	33,749
865,205	773,562	30,090	10,357	85,812	-	927,229	(2,741)
$ 818,096	$ 771,265	$ 41,499	$ 10,320	$ 85,498	$ (46,610)	$ 1,060,833	$ 31,008

Continued

City of Susanville
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2022

	Special Revenue				
	Asset Forfeiture	FEMA AFG Grant	LEAP Grant	ABC Grant	OTS Grant
REVENUES					
Fines and Forfeitures	$ 1,876	$ -	$ -	$ -	$ -
Investment Earnings	-	(30)	-	-	-
Intergovernmental	-	571,904	-	8,293	21,329
Charges for Services	-	-	-	-	-
Total Revenues	1,876	571,874	-	8,293	21,329
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	9,377	21,482
Streets	-	-	-	-	-
Community Services	-	-	-	-	-
Community Development	-	-	3,538	-	-
Capital Outlay	-	870,171	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	870,171	3,538	9,377	21,482
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,876	(298,297)	(3,538)	(1,084)	(153)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	48,300	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	48,300	-	-	-
Net Change in Fund Balances	1,876	(249,997)	(3,538)	(1,084)	(153)
Fund Balances, Beginning of Year	1,442	250,572	-	-	-
Fund Balances, End of Year	$ 3,318	$ 575	$ (3,538)	$ (1,084)	$ (153)

Debt Service		Capital Projects		
City Hall	Community Swimming Pool	Sierra Road Dog Park	City Hall Parking Lot	Total
$ -	$ -	$ -	$ -	$ 13,415
-	-	-	-	(55,675)
-	-	-	-	1,183,238
-	-	-	-	28,768
-	-	-	-	1,169,746
-	-	-	-	-
-	-	-	-	189,355
-	-	-	-	53,424
-	-	-	-	327
-	-	-	-	50,472
-	-	-	-	1,067,987
107,459	75,000	-	-	182,459
26,547	26,073	-	-	52,620
134,006	101,073	-	-	1,596,644
(134,006)	(101,073)	-	-	(426,898)
134,004	101,076	-	-	283,380
-	-	-	-	(48,300)
134,004	101,076	-	-	235,080
(2)	3	-	-	(191,818)
52,237	1,686	-	13,848	3,521,350
$ 52,235	$ 1,689	$ -	$ 13,848	$ 3,329,532

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Local Law Enforcement Block Grant Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ (428)	$ (428)
Intergovernmental	173,377	167,556	(5,821)
Total Revenues	173,377	167,128	(6,249)
EXPENDITURES			
Current:			
Public Safety	188,517	158,496	30,021
Total Expenditures	188,517	158,496	30,021
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,140)	8,632	23,772
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(15,140)	8,632	23,772
Fund Balance, Beginning of Year	154,047	154,047	-
Fund Balance, End of Year	$ 138,907	$ 162,679	$ 23,772

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Street Mitigation Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 49	$ (298)	$ (347)
Charges for Services	9,800	5,503	(4,297)
Total Revenues	9,849	5,205	(4,644)
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,849	5,205	(4,644)
Fund Balance, Beginning of Year	77,012	77,012	-
Fund Balance, End of Year	$ 86,861	$ 82,217	$ (4,644)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Police Mitigation Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 131	$ (168)	$ (299)
Charges for Services	12,600	11,298	(1,302)
Total Revenues	12,731	11,130	(1,601)
EXPENDITURES			
Capital Outlay	-	8,767	(8,767)
Total Expenditures	-	8,767	(8,767)
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,731	2,363	(10,368)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	12,731	2,363	(10,368)
Fund Balance, Beginning of Year	43,935	43,935	-
Fund Balance, End of Year	$ 56,666	$ 46,298	$ (10,368)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Fire Mitigation Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 131	$ (289)	$ (420)
Charges for Services	12,300	10,820	(1,480)
Total Revenues	12,431	10,531	(1,900)
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (under) Expenditures	12,431	10,531	(1,900)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(48,300)	(48,300)	-
Total Other Financing Sources (Uses)	(48,300)	(48,300)	-
Net Change in Fund Balances	(35,869)	(37,769)	(1,900)
Fund Balance, Beginning of Year	82,990	82,990	-
Fund Balance, End of Year	$ 47,121	$ 45,221	$ (1,900)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Park Land In-lieu Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 328	$ (569)	$ (897)
Charges for Services	1,600	1,147	(453)
Total Revenues	1,928	578	(1,350)
EXPENDITURES			
Current:			
Community Services	24,817	327	24,490
Capital Outlay	-	-	-
Total Expenditures	24,817	327	24,490
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,889)	251	23,140
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(22,889)	251	23,140
Fund Balance, Beginning of Year	154,067	154,067	-
Fund Balance, End of Year	$ 131,178	$ 154,318	$ 23,140

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - State Revolving Loan Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 82	$ (47,109)	$ (47,191)
Total Revenues	82	(47,109)	(47,191)
EXPENDITURES			
Current:			
Community Development	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	82	(47,109)	(47,191)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	82	(47,109)	(47,191)
Fund Balance, Beginning of Year	865,205	865,205	-
Fund Balance, End of Year	$ 865,287	$ 818,096	$ (47,191)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - HOME Revolving Loan Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 951	$ (2,297)	$ (3,248)
Total Revenues	951	(2,297)	(3,248)
EXPENDITURES			
Current:			
Community Development	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (under) Expenditures	951	(2,297)	(3,248)
Fund Balance, Beginning of Year	773,562	773,562	-
Fund Balance, End of Year	$ 774,513	$ 771,265	$ (3,248)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual -Traffic Safety Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Fines and Forfeitures	$ 10,000	$ 11,539	$ 1,539
Investment Earnings	26	(130)	(156)
Total Revenues	10,026	11,409	1,383
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,026	11,409	1,383
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	10,026	11,409	1,383
Fund Balance, Beginning of Year	30,090	30,090	-
Fund Balance, End of Year	$ 40,116	$ 41,499	$ 1,383

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Skyline Bicycle Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ (37)	$ (37)
Charges for Services	100	-	(100)
Total Revenues	100	(37)	(137)
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	100	(37)	(137)
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	100	(37)	(137)
Fund Balance, Beginning of Year	10,357	10,357	-
Fund Balance, End of Year	$ 10,457	$ 10,320	$ (137)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Traffic Signals Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ (314)	$ (314)
Charges for Services	500	-	(500)
Total Revenues	500	(314)	(814)
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	500	(314)	(814)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	500	(314)	(814)
Fund Balance, Beginning of Year	85,812	85,812	-
Fund Balance, End of Year	$ 86,312	$ 85,498	$ (814)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - CDBG Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Intergovernmental	-	324	324
Charges for Services	-	-	-
Total Revenues	-	324	324
EXPENDITURES			
Current:			
Community Development	-	46,934	(46,934)
Capital Outlay	-	-	-
Total Expenditures	-	46,934	(46,934)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(46,610)	(46,610)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(46,610)	(46,610)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (46,610)	$ (46,610)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Road Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 328	$ (4,006)	$ (4,334)
Intergovernmental	338,962	380,083	41,121
Total Revenues	339,290	376,077	36,787
EXPENDITURES			
Current:			
Streets	122,500	53,424	69,076
Capital Outlay	305,800	189,049	116,751
Total Expenditures	428,300	242,473	185,827
Excess (Deficiency) of Revenues Over (Under) Expenditures	(89,010)	133,604	222,614
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(89,010)	133,604	222,614
Fund Balance, Beginning of Year	927,229	927,229	-
Fund Balance, End of Year	$ 838,219	$ 1,060,833	$ 222,614

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Tobacco Grant Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Intergovernmental	-	33,749	33,749
Total Revenues	-	33,749	33,749
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	33,749	33,749
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	33,749	33,749
Fund Balance, Beginning of Year	(2,741)	(2,741)	-
Fund Balance, End of Year	$ (2,741)	$ 31,008	$ 33,749

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Asset Forfeiture Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Fines and Forfeitures	$ -	$ 1,876	$ 1,876
Investment Earnings	-	-	-
Total Revenues	-	1,876	1,876
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,876	1,876
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	1,876	1,876
Fund Balance, Beginning of Year	1,442	1,442	-
Fund Balance, End of Year	$ 1,442	$ 3,318	$ 1,876

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - FEMA AFG Grant Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ (30)	$ (30)
Intergovernmental	571,904	571,904	-
Total Revenues	571,904	571,874	(30)
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	672,581	870,171	(197,590)
Total Expenditures	672,581	870,171	(197,590)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,677)	(298,297)	(197,620)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	48,300	48,300
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	48,300	48,300
Net Change in Fund Balances	(100,677)	(249,997)	(149,320)
Fund Balance, Beginning of Year	250,572	250,572	-
Fund Balance, End of Year	$ 149,895	$ 575	$ (149,320)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - LEAP Grant Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	$ 65,000	$ -	$ (65,000)
Investment Earnings	-	-	-
Total Revenues	65,000	-	(65,000)
EXPENDITURES			
Current:			
Community Development	65,000	3,538	61,462
Capital Outlay	-	-	-
Total Expenditures	65,000	3,538	61,462
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,538)	(3,538)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(3,538)	(3,538)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (3,538)	$ (3,538)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - ABC Grant Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	$ 52,918	$ 8,293	$ (44,625)
Investment Earnings	-	-	-
Total Revenues	52,918	8,293	(44,625)
EXPENDITURES			
Current:			
Public Safety	52,918	9,377	43,541
Capital Outlay	-	-	-
Total Expenditures	52,918	9,377	43,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,084)	(1,084)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(1,084)	(1,084)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (1,084)	$ (1,084)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - OTS Grant Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	$ 50,000	$ 21,329	$ (28,671)
Investment Earnings	-	-	-
Total Revenues	50,000	21,329	(28,671)
EXPENDITURES			
Current:			
Public Safety	50,000	21,482	28,518
Capital Outlay	-	-	-
Total Expenditures	50,000	21,482	28,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(153)	(153)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(153)	(153)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (153)	$ (153)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City Hall Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Charges for Services	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Community Development	-	-	-
Debt Service:			
Principal	107,459	107,459	-
Interest and Fiscal Charges	26,547	26,547	-
Total Expenditures	134,006	134,006	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(134,006)	(134,006)	-
OTHER FINANCING SOURCES (USES)			
Transfers In	134,006	134,004	(2)
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	134,006	134,004	(2)
Net Change in Fund Balances	-	(2)	(2)
Fund Balance, Beginning of Year	52,237	52,237	-
Fund Balance, End of Year	$ 52,237	$ 52,235	$ (2)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Community Swimming Pool Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Charges for Services	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Community Development	-	-	-
Debt Service:			
Principal	75,000	75,000	-
Interest and Fiscal Charges	26,073	26,073	-
Total Expenditures	101,073	101,073	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(101,073)	(101,073)	-
OTHER FINANCING SOURCES (USES)			
Transfers In	101,073	101,076	3
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	101,073	101,076	3
Net Change in Fund Balances	-	3	3
Fund Balance, Beginning of Year	1,686	1,686	-
Fund Balance, End of Year	$ 1,686	$ 1,689	$ 3

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Sierra Road Dog Park
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Intergovernmental	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Community Services	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City Hall Parking Lot Fund
Year Ended June 30, 2022

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Charges for Services	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Capital Outlay	13,848	-	13,848
Total Expenditures	13,848	-	13,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,848)	-	13,848
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(13,848)	-	13,848
Fund Balance, Beginning of Year	13,848	13,848	-
Fund Balance, End of Year	$ -	$ 13,848	$ 13,848

City of Susanville
Non-major Enterprise Funds
Year Ended June 30, 2022

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

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

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

City of Susanville
Combining Statement of Net Position
Non-major Enterprise Funds
June 30, 2022

	Golf Course	Geothermal	Totals
ASSETS			
Current Assets:			
Cash and Investments	$ 138,895	$ 235,329	$ 374,224
Accounts Receivable	116	7,425	7,541
Interest Receivable	222	430	652
Prepaid Expenses	91	-	91
Inventory	2,533	-	2,533
Total Current Assets	141,857	243,184	385,041
Noncurrent Assets:			
Capital Assets:			
Non-depreciable	2,168,107	249,124	2,417,231
Depreciable, net	210,527	31,621	242,148
Total Capital Assets	2,378,634	280,745	2,659,379
Total Noncurrent Assets	2,378,634	280,745	2,659,379
Total Assets	2,520,491	523,929	3,044,420
LIABILITIES			
Current Liabilities:			
Accounts Payable	22,557	5,097	27,654
Accrued Liabilities	-	-	-
Unearned Revenue	34,600	-	34,600
Total Current Liabilities	57,157	5,097	62,254
Total Liabilities	57,157	5,097	62,254
NET POSITION			
Investment in Capital Assets	2,378,634	280,745	2,659,379
Unrestricted	84,700	238,087	322,787
Total Net Position	$ 2,463,334	$ 518,832	2,982,166

City of Susanville
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
Year Ended June 30, 2022

	Golf Course	Geothermal	Total
OPERATING REVENUES			
Charges for Services	$ 361,030	$ 91,474	$ 452,504
Total Operating Revenues	361,030	91,474	452,504
OPERATING EXPENSES			
Administration	320,197	136,889	457,086
Depreciation	10,888	2,134	13,022
Total Operating Expenses	331,085	139,023	470,108
Operating Income (Loss)	29,945	(47,549)	(17,604)
NONOPERATING REVENUES (EXPENSES)			
Interest Income	(295)	(923)	(1,218)
Interest Expense	-	-	-
Total Nonoperating Revenues (Expenses)	(295)	(923)	(1,218)
Income Before Capital Contributions and Transfers	29,650	(48,472)	(18,822)
Capital Contributions	-	-	-
Transfers In	-	-	-
Transfers Out	-	(1,665)	(1,665)
Change in Net Position	29,650	(50,137)	(20,487)
Net Position, Beginning of Year	2,433,684	568,969	3,002,653
Net Position, End of Year	$ 2,463,334	$ 518,832	$ 2,982,166

City of Susanville
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2022

	Golf Course	Geothermal	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 371,333	$ 90,394	$ 461,727
Payments to Suppliers and Contractors	(206,020)	(124,827)	(330,847)
Payments to Employees	(112,663)	(8,156)	(120,819)
Net Cash from Operating Activities	52,650	(42,589)	10,061
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from (to) Other Funds	-	(1,665)	(1,665)
Payments Received from (Paid to) Other Funds	-	-	-
Net Cash from Noncapital Financing Activities	-	(1,665)	(1,665)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	-	-	-
Capital Grants	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	(469)	(1,136)	(1,605)
Net Increase (Decrease) in Cash	52,181	(45,390)	6,791
Cash and Cash Equivalents - Beginning of Year	86,714	280,719	367,433
Cash and Cash Equivalents - End of Year	$ 138,895	$ 235,329	$ 374,224
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:			
Operating Income (Loss)	$ 29,945	$ (47,549)	$ (17,604)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation	10,888	2,134	13,022
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	3,160	(1,080)	2,080
(Increase) Decrease in Prepaids	-	63	63
(Increase) Decrease in Inventory	(2,022)	-	(2,022)
Increase (Decrease) in Accounts Payable	3,935	3,843	7,778
Increase (Decrease) in Accrued Liabilities	(399)	-	(399)
Increase (Decrease) in Unearned Revenue	7,143	-	7,143
Net Cash Provided by Operating Activities	$ 52,650	$ (42,589)	$ 10,061

City of Susanville
Internal Service Funds
Year Ended June 30, 2022

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

Risk Administration Fund - accounts for City's risk administration activities.

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

City of Susanville
Combining Statement of Net Position
Internal Service Funds
June 30, 2022

	Governmental Activities Internal Service Funds			
	Public Works Administration	Risk Management	Retirement Benefits	Totals
ASSETS				
Current Assets:				
Cash and Investments	$ 211,541	$ 522,986	$ 4,889	$ 739,416
Accounts Receivable	-	70,070	-	70,070
Interest Receivable	950	827	-	1,777
Prepaids	2,892	11,375	-	14,267
Total Current Assets	215,383	605,258	4,889	825,530
LIABILITIES				
Current Liabilities:				
Accounts Payable	18,620	14,107	-	32,727
Accrued Liabilities	-	133,487	4,889	138,376
Current Portion of Compensated Absences	6,257	-	-	6,257
Total Current Liabilities	24,877	147,594	4,889	177,360
Noncurrent Liabilities:				
Advances from Other Funds	51,042	-	-	51,042
Compensated Absences	25,000	-	-	25,000
Total Noncurrent Liabilities	76,042	-	-	76,042
Total Liabilities	100,919	147,594	4,889	253,402
NET POSITION				
Unrestricted	114,464	457,664	-	572,128
Total Net Position	$ 114,464	$ 457,664	$ -	$ 572,128

City of Susanville
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2022

	Governmental Activities Internal Service Funds			
	Public Works Administration	Risk Management	Retirement Benefits	Totals
OPERATING REVENUES				
Charges for Services	$ 194,408	$ 1,042,890	$ -	$ 1,237,298
Total Operating Revenues	194,408	1,042,890	-	1,237,298
OPERATING EXPENSES				
Administration	(3,855)	508,917	-	505,062
Insurance and Claims Costs	147,369	451,747	-	599,116
Depreciation	-	-	-	-
Total Operating Expenses	143,514	960,664	-	1,104,178
Operating Income (Loss)	50,894	82,226	-	133,120
NONOPERATING REVENUES (EXPENSES)				
Interest Income	(1,745)	(1,224)	-	(2,969)
Interest Expense	-	-	-	-
Total Nonoperating Revenues (Expenses)	(1,745)	(1,224)	-	(2,969)
Income (Loss) Before Transfers	49,149	81,002	-	130,151
Transfers In	-	-	-	-
Transfers Out	(54,945)	-	-	(54,945)
Change in Net Position	(5,796)	81,002	-	75,206
Net Position, Beginning of Year	120,260	376,662	-	496,922
Net Position, End of Year	$ 114,464	$ 457,664	$ -	$ 572,128

City of Susanville
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2022

	Governmental Activities Internal Service Funds			
	Public Works Administration	Risk Management	Retirement Benefits	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Interfund Services Provided	$ 194,738	$ 972,820	$ -	$ 1,167,558
Cash Paid to Suppliers for Goods and Services	(138,590)	(1,032,864)	-	(1,171,454)
Cash Paid to Employees	9,043	-	(665)	8,378
Net Cash from Operating Activities	65,191	(60,044)	(665)	4,482
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Advances Received (Paid to) Other Funds	(3,395)	-	-	(3,395)
Transfers to Other Funds	(54,945)	-	-	(54,945)
Net Cash from Noncapital Financing Activities	(58,340)	-	-	(58,340)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	(2,486)	(1,778)	-	(4,264)
Net Increase (Decrease) in Cash	4,365	(61,822)	(665)	(58,122)
Cash and Cash Equivalents - Beginning of Year	207,176	584,808	5,554	797,538
Cash and Cash Equivalents - End of Year	$ 211,541	$ 522,986	$ 4,889	$ 739,416
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:				
Operating Income (Loss)	$ 50,894	$ 82,226	$ -	$ 133,120
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	330	(70,070)	-	(69,740)
(Increase) Decrease in Prepaids	794	(481)	-	313
Increase (Decrease) in Accounts Payable	7,985	(4,856)	-	3,129
Increase (Decrease) in Accrued Liabilities	-	(66,863)	-	(66,863)
Increase (Decrease) in Compensated Absences	5,188	-	(665)	4,523
Net Cash from Operating Activities	$ 65,191	$ (60,044)	$ (665)	$ 4,482

LAFCO Fund - accounts for agency activities for LAFCO.

Air Pollution District Fund - accounts for agency activities for the Air Pollution District & California Climate Investments Reduction.

IRWMB Fund - accounts for agency activities for IRWMB.

City of Susanville
Combining Statements of Fiduciary Net Position
Custodial Funds
June 30, 2022

	Custodial Funds			
	LAFCO	Air Pollution District	IRWMG	Totals
ASSETS				
Cash and Investments	$ 53,475	$ 492,619	$ -	$ 546,094
Accounts Receivable	-	36,097	533,380	569,477
Interest Receivable	104	877	-	981
Total Assets	$ 53,579	$ 529,593	$ 533,380	$ 1,116,552
LIABILITIES				
Accounts Payable	5,644	3,329	-	8,973
Wages Payable	-	-	-	-
Due to City of Susanville	-	-	465,102	465,102
Deposits	-	-	-	-
Total Liabilities	$ 5,644	$ 3,329	$ 465,102	$ 474,075
NET POSITION				
Restricted				
Held for the Benefit of Others	47,935	526,264	68,278	642,477
Total Net Position	$ 47,935	$ 526,264	$ 68,278	$ 642,477

City of Susanville
Combining Statements of Changes in Fiduciary Net Position
June 30, 2022

	Custodial Funds			
	LAFCO	Air Pollution District	IRWMG	Totals
ADDITIONS				
Contributions:				
Donations and Other Charges	$ 61,458	$ 427,951	$ -	$ 489,409
Investment Earnings:				
Interest Income	(170)	(1,922)	-	(2,092)
Total Additions	61,288	426,029	-	487,317
DEDUCTIONS				
General and Administrative	51,776	486,648	-	538,424
Total Deductions	51,776	486,648	-	538,424
Net Increase (Decrease) in Net Position	9,512	(60,619)	-	(51,107)
Net Position, Beginning of Year (Restated)	38,423	586,883	68,278	693,584
Net Position, End of Year	$ 47,935	$ 526,264	$ 68,278	$ 642,477

STATISTICAL SECTION

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 Ten Fiscal Years
Accrual Basis of Accounting

	Fiscal Year				
	2013	2014 (1)	2015	2016	2017
Governmental activities					
Net investment in capital assets	$ 2,012,346	$ 1,857,866	$ 2,419,492	$ 2,861,071	$ 3,011,863
Restricted	4,087,019	4,440,352	3,939,682	3,228,998	3,091,763
Unrestricted	2,510,650	(1,756,001)	(8,820,376)	(9,305,978)	(9,198,224)
Total governmental activities net position	$ 8,610,015	$ 4,542,217	$ (2,461,202)	$ (3,215,909)	$ (3,094,598)
Business-type activities					
Net investment in capital assets	$ (488,623)	$ (3,222,304)	$ (2,742,485)	$ (1,573,502)	$ (1,984,283)
Restricted for Debt Service	2,446,070	2,445,921	2,446,530	2,446,094	2,447,781
Unrestricted	5,049,590	8,308,203	7,722,700	6,449,364	7,568,558
Total business-type activities net position	$ 7,007,037	$ 7,531,820	$ 7,426,745	$ 7,321,956	$ 8,032,056
Primary government					
Net investment in capital assets	$ 1,523,723	$ (1,364,438)	$ (322,993)	$ 1,287,569	$ 1,027,580
Restricted	6,533,089	6,886,273	6,386,212	5,675,092	5,539,544
Unrestricted	7,560,240	6,552,202	(1,097,676)	(2,856,614)	(1,629,666)
Total primary government net position	$15,617,052	$12,074,037	$ 4,965,543	$ 4,106,047	$ 4,937,458

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

2018	2019	2020	2021	2022
$ 3,175,697	$ 5,935,334	$ 8,432,628	$ 8,389,623	$ 9,016,992
2,694,959	2,967,351	2,903,744	3,534,116	3,580,027
(8,920,877)	(7,644,408)	(7,890,437)	(8,376,956)	(4,971,317)
$ (3,050,221)	$ 1,258,277	$ 3,445,935	$ 3,546,783	$ 7,625,702
$ (1,465,481)	$ 1,382,183	$ 2,883,742	$ 3,136,200	$ 4,823,903
2,453,021	88,104			
8,237,205	9,048,747	9,658,183	10,789,766	9,655,838
$ 9,224,745	$ 10,519,034	$ 12,541,925	$ 13,925,966	$ 14,479,741
$ 1,710,216	$ 7,317,517	$ 11,316,370	$ 11,525,823	$ 13,840,895
5,147,980	3,055,455	2,903,744	3,534,116	3,580,027
(683,672)	1,404,339	1,767,746	2,412,810	4,684,521
$ 6,174,524	$ 11,777,311	$ 15,987,860	$ 17,472,749	$ 22,105,443

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

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	$787,118	$943,178	$975,485	$528,514
Public safety	3,249,421	3,373,503	3,701,118	3,742,579
Streets	2,580,926	1,006,322	956,939	1,898,033
Protective Inspections	214,070	237,433	207,152	205,391
Community services	240,801	328,807	259,123	1,300,553
Community development	405,626	141,523	153,554	343,208
Interest on long term debt	116,906	289,184	311,569	327,131
Total governmental activities expenses	7,594,868	6,319,950	6,564,940	8,345,409
Business-type activities:				
Rodeo	0	0	0	0
Airport	236,959	219,979	217,642	274,051
Water	2,041,448	1,989,849	2,091,691	2,166,356
Geothermal	48,214	57,744	57,029	79,069
Natural Gas	4,052,356	4,170,689	3,766,602	4,180,922
Swimming Pool (closed in 2004-05)	0	0	0	0
Day Care	0	0	0	0
Golf Course	429,898	350,476	386,181	354,273
Total business-type activities expenses	6,808,875	6,788,737	6,519,145	7,054,671
Total primary government expenses	$14,403,743	$13,108,687	$13,084,085	$15,400,080
Program Revenues				
Governmental activities				
Charges for services:				
General government	$12,830	$103,486	$106,054	$76,733
Public safety	68,428	52,593	136,678	83,481
Streets	436	1,715	4,448	197,411
Protective Inspections	75,200	117,560	94,793	84,744
Community services	99,123	178,785	74,784	88,125
Community development	33,288	52,538	38,249	48,694
Operating grants and contributions	994,075	1,096,669	925,909	1,030,102
Capital grants and contributions	1,736,845	896,293	738,606	987,566
Total governmental activities program revenues	3,020,225	2,499,639	2,119,521	2,596,856
Business-type activities:				
Charges for services:				
Rodeo	0	0	0	0
Airport	78,488	81,680	97,128	69,394
Water	2,335,499	2,280,947	2,194,458	2,188,967
Geothermal	92,732	92,732	85,004	86,132
Natural Gas	4,499,718	4,581,073	3,945,118	4,182,414
Swimming Pool	0	0	0	0
Day Care	0	0	0	0
Golf Course	314,274	334,239	354,173	334,800
Operating grants and contributions	38,574	0	0	0
Capital grants and contributions	99,685	61,354	586,883	163,969
Total business-type activities program revenues	7,458,970	7,432,025	7,262,764	7,025,676
Total primary government program revenues	$10,479,195	$9,931,664	$9,382,285	$9,622,532

2017	2018	2019	2020	2021	2022
$478,702	$969,254	$1,244,074	$609,300	$837,240	$668,276
4,373,474	4,596,119	4,064,275	5,526,037	6,120,015	4,365,037
2,960,232	1,747,522	1,079,366	1,278,011	1,273,293	1,305,474
189,901	271,724	226,543	185,822	176,004	244,339
301,068	443,536	346,781	340,401	410,160	513,650
300,922	295,884	242,905	546,163	159,255	236,045
308,646	182,460	397,707	262,643	56,661	245,702
8,912,945	8,506,499	7,601,651	8,748,377	9,032,628	7,578,523
0	0	0			
278,398	274,429	264,759	279,308	276,776	281,288
2,217,023	2,146,258	2,137,896	2,343,498	2,327,176	3,419,890
85,691	97,254	95,228	97,672	91,969	139,023
4,171,912	3,868,114	4,054,528	3,860,551	3,531,090	4,786,890
0	0	0		0	0
0	0	0		0	0
314,412	299,189	298,278	270,412	289,892	331,085
7,067,436	6,685,244	6,850,689	6,851,441	6,516,903	8,958,176
$15,980,381	$15,191,743	$14,452,340	$15,599,818	$15,549,531	$16,536,699
$126,315	$239,593	$228,967	$402,309	$48,405	$62,316
119,412	131,708	213,694	324,893	859,362	895,189
1,581	526	0	0	0	0
87,614	136,430	122,968	124,946	168,298	123,573
57,475	103,050	25,863	117,623	214,588	225,295
12,607	14,856	33,233	16,038	10,963	20,284
823,166	1,373,417	583,063	837,781	933,086	2,677,707
2,475,395	924,443	2,707,994	3,321,307	1,503,002	1,398,349
3,703,565	2,924,023	3,915,782	5,144,897	3,737,704	5,402,713
0	0	0		0	0
72,722	89,210	87,927	125,229	112,102	122,580
2,755,870	2,751,353	2,722,266	2,923,739	3,013,537	2,989,643
69,227	87,385	102,314	93,757	93,036	91,474
4,681,446	4,542,782	4,792,701	4,589,085	4,234,497	4,725,359
0	0	0		0	0
0	0	0		0	0
242,509	259,707	250,089	249,367	376,606	361,030
0	0	0		0	
43,524	163,666	34,471	1,499,085	0	
7,865,298	7,894,103	7,989,768	9,480,262	7,829,778	8,290,086
$11,568,863	$10,818,126	$11,905,550	$14,625,159	$11,567,482	$13,692,799

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

	Fiscal Year			
	2013	2014	2015	2016
Net (Expense)/Revenue				
Governmental activities	($4,574,643)	($3,820,311)	($4,445,419)	($5,748,553)
Business-type activities	650,095	643,288	743,619	(28,995)
Total primary government net expense	($3,924,548)	($3,177,023)	($3,701,800)	($5,777,548)
General Revenues and Other Changes in Net Assets Governmental activities:				
Taxes				
Property taxes	$859,457	$1,455,797	$858,107	$877,382
Sales taxes	1,162,834	1,118,328	1,209,899	1,449,788
Transient Lodging Taxes	379,119	400,724	442,376	455,099
Franchise taxes	24,493	49,776	24,242	36,767
Business license taxes	226,004	221,939	237,758	241,985
Other taxes	45,175	39,786	37,731	42,996
Property tax in lieu of sales tax, unrestricted	428,017	384,924	358,806	349,848
Property tax in lieu of VLF, unrestricted	1,362,579	1,335,361	1,353,298	1,389,739
Use of Money and Property	12,535	34,761	11,607	39,206
Gain (loss) on sale of capital assets	0	0	7,514	0
Miscellaneous revenues	0	0	0	0
Transfers	(562,239)	(410,379)	(55,164)	111,036
Total governmental activities	3,937,974	4,631,017	4,486,174	4,993,846
Business-type activities:				
Use of Money and Property	18,103	18,698	24,380	35,242
Gain on sale of capital assets	0	0	0	0
Miscellaneous revenues	0	0	0	0
Transfers	562,239	410,379	55,164	(111,036)
Total business-type activities	580,342	429,077	79,544	(75,794)
Total primary government	4,518,316	5,060,094	4,565,718	4,918,052
Change in Net Position				
Governmental activities	(636,669)	810,706	40,755	(754,707)
Business-type activities	1,230,437	1,072,365	823,163	(104,789)
Total primary government	$593,768	$1,883,071	$863,918	($859,496)

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.

2017	2018	2019	2020	2021	2022
($5,209,380)	($5,582,476)	($3,685,869)	($4,349,634)	($5,294,924)	($2,175,810)
797,862	1,208,859	1,139,079	2,628,821	1,312,875	618,822
($4,411,518)	($4,373,617)	($2,546,790)	($1,720,813)	($3,982,049)	($1,556,988)
		$980,191			
$915,021	$942,800	$950,310	$1,047,463	$1,081,577	$2,853,955
2,017,089	2,145,343	1,823,116	1,541,794	1,967,257	2,309,006
507,981	520,158	534,174	454,076	454,622	503,097
34,409	26,211	22,972	18,593	2,753	13,364
278,286	200,760	263,874	216,050	265,769	539,663
40,227	48,364	71,768	15,828	32,901	25,799
0	0	0		0	0
1,354,666	1,545,612	1,578,415	1,583,061	1,580,790	
46,938	63,022	91,527	53,413	25,103	(71,740)
0	0	0		0	
0	0	0	19,785	0	
136,074	134,583	113,028	841,075	(15,000)	(15,000)
5,330,691	5,626,853	5,449,183	5,791,138	5,395,772	6,158,144
48,312	118,413	268,238	235,145	56,166	16,538
0	0	0		0	
0	0	0		0	
(136,074)	(134,583)	(113,028)	(841,075)	15,000	(81,585)
(87,762)	(16,170)	155,210	(605,930)	71,166	(65,047)
5,242,929	5,610,683	5,604,393	5,185,208	5,466,938	6,093,097
121,311	44,377	1,763,314	2,187,658	100,848	4,078,919
710,100	1,192,689	1,294,289	2,022,891	1,384,041	553,775
$831,411	$1,237,066	$3,057,603	$4,210,549	$1,484,889	$4,632,694

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

	2013	2014(1)	2015	2016	2017	2018
General Fund						
Reserved	$0	$0	$0	$0	$0	$0
Unreserved	0	0	0	0	0	0
Nonspendable	286,411	445,196	104,869	101,417	90,344	109,993
Restricted	0	18,145	18,196	18,196	18,375	18,615
Committed	0	0	0	0	0	0
Assigned	14,776	17,066	63,462	63,462	113,679	303,927
Unassigned	1,846,833	1,859,126	2,319,757	2,521,280	3,054,261	3,125,488
Total general fund	2,148,020	2,339,533	2,506,284	2,704,355	3,276,659	3,558,023
All Other Governmental Funds						
Nonspendable	742	0	0	0	0	0
Restricted	3,130,806	4,097,490	3,921,486	3,210,802	3,073,388	2,676,344
Committed	0	0	0	0	0	0
Assigned	0	44,599	596,858	632,817	351,353	548,240
Unassigned	(478,663)	0	0	0	0	(165,397)
Total all other governmental funds	$2,652,885	$4,142,089	$4,518,344	$3,843,619	$3,424,741	$3,059,187

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

2019	2020	2021	2022
$0			
0			
109,653	100,427	118,129	128,665
18,615	19,133	19,563	19,590
0		0	0
223,380	426,694	589,615	250,195
3,462,765	478,357	604,557	2,613,167
3,814,413	1,024,611	1,331,864	3,011,617
0		197,719	48,329
2,957,539	2,890,235	3,675,780	4,482,740
0		0	0
326,997	97,065	67,771	67,772
(128,652)	(385,212)	(2,741)	(51,385)
$3,155,884	$2,602,088	$3,938,529	$4,547,456

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

	2013	2014	2015	2016	2017
Revenues					
Taxes and assessments	$4,498,960	$5,035,959	$4,495,698	$4,907,453	$5,104,539
Licenses and permits	74,183	101,323	78,350	86,142	87,084
Fines and forfeitures	31,203	24,301	95,579	99,371	94,449
Use of money and property	27,504	54,042	45,589	72,112	83,168
Intergovernmental revenues	2,722,868	1,985,090	1,293,514	1,999,435	3,280,340
Program income	50,400	14,824	27,271	2,910	2,910
Charges for services	66,244	71,367	74,323	83,214	151,018
Other revenues	43,270	249,062	150,233	261,704	45,330
Total revenues	7,514,632	7,535,968	6,260,557	7,512,341	8,848,838
Expenditures					
General government	605,024	753,719	859,783	559,612	459,732
Public safety	3,247,121	3,285,119	3,478,557	3,705,924	3,908,056
Streets	2,663,852	973,660	973,736	2,003,878	2,974,325
Protective Inspections	218,394	229,397	205,594	213,935	191,767
Community services	185,481	209,120	199,819	1,274,122	284,846
Community development	311,528	216,459	153,555	356,909	307,596
Capital Outlay	83,207	64,123	182,134	315,516	57,939
Debt service:					
Principal	135,216	236,367	390,777	427,488	513,770
Interest	94,110	168,604	430,116	313,639	307,056
Debt issuance cost	0	108,809	0	45,444	0
Total expenditures	7,543,933	6,245,377	6,874,071	9,216,467	9,005,087
Excess (deficiency) of revenues over (under) expenditures	(29,301)	1,290,591	(613,514)	(1,704,126)	(156,249)
Other Financing Sources (Uses)	.	.	.	.	.
Contributions from trust funds					
Transfers in	168,537	1,335,422	353,284	719,001	801,774
Transfers out	(775,416)	(1,058,395)	(455,583)	(693,029)	(494,940)
Payment to refunded debt escrow agent	0	(4,798,191)	0	0	0
Proceeds from sale of capital asset	16,356	4,300	7,499	1,500	2,841
Proceeds from debt issuance		4,907,000	0	1,200,000	0
Proceeds of long-term debt	0	0	0	0	0
Total other financing sources (uses)	(590,523)	390,136	(94,800)	1,227,472	309,675
Special Item	0	0	0	0	0
Net changes in fund balances	(619,823)	1,680,727	(708,314)	(476,654)	153,426
Debt service as a percentage of non-capital expenditures	3.1%	8.3%	12.3%	8.8%	9.2%

Source: City of Susanville's audited financial statements

	2018	2019	2020	2021	2022
	$5,493,736	$5,236,015	$4,862,661	$5,372,508	$6,143,124
	114,154	110,100	98,955	146,625	114,783
	79,169	43,220	26,857	35,558	44,097
	94,655	157,021	115,413	40,287	(57,195)
	2,302,882	3,011,764	3,819,141	3,068,903	4,302,650
	20,000	0		0	0
	307,453	389,570	831,652	1,012,836	592,349
	62,007	99,506	16,783		
	8,474,056	9,047,196	9,771,462	9,676,717	11,139,808
	1,028,544	747,423	666,501	729,402	901,970
	4,299,489	3,981,685	4,452,669	5,125,431	5,129,378
	1,734,312	899,280	915,714	818,359	822,736
	258,145	226,543	185,822	176,004	244,339
	427,010	340,624	334,913	331,395	434,886
	287,325	242,905	938,415	159,255	236,045
	50,707	1,446,778	2,386,145	441,947	1,216,759
	424,876	568,915	3,869,121	177,577	182,459
	182,421	352,984	264,597	58,653	52,620
	0	0	0		195,128
	8,692,829	8,807,137	14,013,897	8,018,023	9,416,320
	(218,773)	240,059	(4,242,435)	1,658,694	1,723,488
	.	.	.		
	1,201,520	1,038,117	3,990,414	296,327	1,018,246
	(1,066,937)	(925,089)	(3,091,577)	(311,327)	(881,716)
	0	0		0	
	0	0		0	
	0	0		0	8,279,512
	0	0	0	0	
	134,583	113,028	898,837	(15,000)	8,416,042
	0	0	0	0	(7,850,850)
	(84,190)	353,087	(3,343,598)	1,643,694	2,288,680
	7.0%	12.5%	35.6%	3.1%	5.2%

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

Fiscal Year	Secured	Utility	Unsecured	Less: Tax Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2005	$375,828,965	$207,787	$25,279,665	$12,003,306	$389,313,111	1.0090
2006	$399,569,372	$206,940	$25,966,041	$12,284,799	$413,457,554	1.0096
2007	$435,313,349	$206,482	$26,084,788	$12,428,869	$449,175,750	1.0008
2008	$484,139,014	$13,587	$26,234,905	$12,657,141	$497,730,365	1.0000
2009	$532,562,134	$12,621	$24,895,905	$12,659,754	$544,810,906	1.0279
2010	$568,493,249	$12,420	$26,872,204	$12,432,005	$582,945,868	1.0264
2011	$578,912,881	$12,420	$30,360,571	$12,561,467	$596,724,405	1.0268
2012	$557,198,947	$12,420	$27,185,570	$12,331,805	$572,065,132	1.0288
2013	$538,897,975	$12,420	$23,844,638	$12,071,824	$550,683,209	1.0324
2014	$521,207,925	$41,856	$23,462,897	$11,615,402	$533,097,276	1.0389
2015	$519,626,089	$41,856	$21,828,632	$11,042,346	$530,454,231	1.0379
2016	$535,237,902	$41,856	$21,353,144	$10,785,608	$545,847,294	1.0396
2017	$553,097,267	$41,856	$21,842,156	$10,513,069	$564,468,210	1.0396
2018	$576,049,189	$41,818	$23,382,432	$10,318,697	$589,154,742	1.0544
2019	$602,821,995	$41,818	$24,212,708	$9,990,843	$637,067,364	1.0232
2020	$646,348,484	$41,818	$25,019,647	$9,897,235	$681,307,184	1.0394
2021	$645,421,455	$41,818	$24,035,311	$9,756,364	$679,254,948	1.0506
2022	$676,067,010	$41,818	$23,725,282	$9,624,560	$709,458,670	1.0294

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 Fifteen 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	Elementary Bond 2020	Total Direct Rate
2008	1.0000				1.0000
2009	1.0000		0.0279		1.0279
2010	1.0000		0.0264		1.0264
2011	1.0000		0.0268		1.0268
2012	1.0000		0.0288		1.0288
2013	1.0000		0.0324		1.0324
2014	1.0000		0.0389		1.0389
2015	1.0000		0.0379		1.0379
2016	1.0000		0.0396		1.0396
2017	1.0000		0.0396		1.0396
2018	1.0000		0.0544		1.0544
2019	1.0000		0.0232		1.0232
2020	1.0000			0.0394	1.0394
2021	1.0000			0.0506	1.0506
2022	1.0000			0.0294	1.0294

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

	2022				2013		
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 Real Estate Bus Trust	12,735,158	1	2.16%	Wal-Mart	11,296,903	1	2.05%
Rassier-Mariani	12,077,580	2	2.05%	Rassier-Mariani	10,204,027	2	1.85%
ACS Lassen Shopping Center CA, LLC	8,383,065	3	1.42%	Triple E Investments	7,856,334	3	1.43%
Cunha Enterprises LP ETAL	6,224,624	4	1.06%	Susanville Limited Partnershp	6,846,208	4	1.24%
CPI SUSANVILLE I, LLC ETAL	5,559,000	5	0.94%	Foxdale Associates LTD (Walgreens)	6,280,769	5	1.14%
Foggy-Declaration of Trust	5,460,000	6	0.93%	Lassen Station LP	4,360,865	6	0.79%
Malhi Hotels LLC	5,201,926	7	0.88%	Susanville Citrus Manor	4,355,889	7	0.79%
Triple E Investment Co	4,557,166	8	0.77%	Trav-Cor & Investment Inc	3,951,136	8	0.72%
Hidden Acres MHP, LP	3,702,498	9	0.63%	Tritex Real Estate	3,618,635	9	0.66%
2005 River LLC	3,801,444	10	0.65%	Standiford, Larry & Reta	3,366,706	10	0.61%
Total	$67,702,461		11.49%		62,137,472		11.28%

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 Nineteen 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
2004	13,685,201	0.04209031	1.05503834	$586,769	$527,781	89.95%	$54,571	$582,352	99.25%
2005	13,940,708	0.04209031	1.05503834	$597,587	$560,471	93.79%	$29,938	$590,409	98.80%
2006	14,508,790	0.04118791	1.01843656	$632,964	$583,624	92.20%	$32,765	$616,389	97.38%
2007	15,302,568	0.04136327	1.03366934	$684,095	$613,665	89.70%	$48,911	$662,576	96.85%
2008	16,409,859	0.04168806	1.08078017	$752,391	$661,347	87.90%	$43,224	$704,571	93.64%
2009	18,125,879	0.04150919	1.09983310	$818,267	$707,387	86.45%	$67,882	$775,269	94.75%
2010	19,437,444	0.04209745	1.08755598	$872,175	$773,822	88.72%	$67,890	$841,712	96.51%
2011	20,699,884	0.04252227	1.06588089	$909,755	$773,350	85.01%	$61,820	$835,170	91.80%
2012	21,394,891	0.04143931	0.95963029	$856,069	$774,719	90.50%	$29,476	$804,195	93.94%
2013	21,394,891	0.04141142	0.96529843	$861,126	$820,883	95.33%	$37,125	$858,008	99.64%
2014	20,794,398	0.04141142	0.96946497	$834,831	$749,821	89.82%	$76,606	$826,427	98.99%
2015	19,640,765	0.04092502	0.97446787	$782,647	$771,169	98.53%	$9,654	$780,823	99.77%
2016	19,123,922	0.04124459	1.01338253	$793,121	$789,650	99.56%	$6,153	$795,803	100.34%
2017	19,229,690	0.04128233	1.02660700	$814,223	$802,646	98.58%	$29,151	$831,797	102.16%
2018	19,723,288	0.04093324	1.03134402	$839,744	$834,354	99.36%	$34,541	$868,895	103.47%
2019	20,330,453	0.04158277	1.07134905	$899,659	$896,963	99.70%	$59,416	$956,379	106.30%
2020	22,225,537	0.04221449	1.04288336	$938,240	$929,403	99.06%	$56,058	$985,461	105.03%
2021	23,195,314	0.04317862	1.06746901	$1,001,542	$956,221	95.47%	$16,522	$972,743	97.12%
2022	23,693,849	0.04212989	0.99668269	$998,219	$1,118,239	112.02%		$1,118,239	112.02%

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 Twenty Fiscal Years

	Governmental Activities						Business-type Activities		
Fiscal Year	General Obligation Bonds (7)	Capital Leases (10)	Term Loans (8, 13)	Internal Borrowing (12)	Special Assessment Bonds (3)	Total Governmental Activities	Revenue Bonds (6)(11)	Term Loan (4)(9)	Certificate of Participation (6)
2003	2,270,000	376,096			1,255,000	3,901,096	6,520,000	1,901	2,225,000
2004	2,215,000	185,904			1,200,000	3,600,904	6,405,000	973,390	24,240,000
2005	2,155,000	87,798			1,145,000	3,387,798	9,610,000	963,000	24,240,000
2006	2,095,000	52,238			1,140,000	3,287,238	9,480,000	953,000	24,240,000
2007	2,035,000	19,549			1,080,000	3,134,549	9,345,000	943,000	24,240,000
2008	1,975,000	0			1,015,000	2,990,000	9,200,000	1,285,222	24,240,000
2009	1,910,000	0			945,000	2,855,000	9,050,000	1,306,123	24,240,000
2010	1,845,000	0			870,000	2,715,000	9,050,000	1,336,194	24,240,000
2011	1,780,000	0			790,000	2,570,000	34,860,000	1,321,967	
2012		1,581,555			700,000	2,281,555	34,230,000	1,330,615	
2013		1,541,339			600,000	2,141,339	33,900,000	1,329,587	
2014		1,457,972	4,859,000		500,000	6,816,972	33,440,000	856,000	
2015		1,370,195	4,666,000		390,000	6,426,195	32,955,000	841,000	
2016		2,480,708	4,448,000		270,000	7,198,708	32,445,000	826,000	
2017		2,324,718	4,221,000		140,000	6,685,718	31,905,000	810,000	
2018		2,164,842	4,096,000		0	6,260,842	31,010,949	793,000	
2019		1,996,927	3,695,000		0	5,691,927	30,715,000	775,000	
2020		1,822,806	0	2,800,462	0	4,623,268	26,792,300	757,000	
2021		1,645,229	0	2,639,215	0	4,284,444	25,929,100	738,000	
2022		1,462,770	10,601,500	2,474,648	0	14,538,918	22,022,900	718,000	

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*

(10) *In September 2015 the City entered into a capital lease ($1,200,000) with Umpqua Bank to finance the City portion due to*

Capital Leases (5)(9)	Total Business-type Activities	Total Primary Government	Percentage of Property Values (1)	Per Capita (2)
17,214	8,764,115	12,665,211		
5,572	31,623,962	35,224,866		
4,669	34,817,669	38,205,467	9.05%	3,778
4,669	34,677,669	37,964,907	9.24%	4,123
	34,528,000	37,662,549	8.45%	4,149
	34,725,222	37,715,222	7.57%	4,143
	34,596,123	37,451,123	6.92%	4,143
77,034	34,703,228	37,418,228	6.42%	4,165
58,608	36,240,575	38,810,575	6.27%	3,901
39,063	35,599,678	37,881,233	6.78%	4,150
18,297	35,247,884	37,389,223	6.88%	3,989
	34,296,000	41,112,972	7.01%	4,089
	33,796,000	40,222,195	7.75%	4,504
	33,271,000	40,469,708	7.37%	4,651
	32,715,000	39,400,718	7.17%	4,700
	31,803,949	38,064,791	6.69%	4,572
	31,490,000	37,181,927	5.98%	4,335
	27,549,300	32,172,568	5.46%	4,604
	26,667,100	30,951,544	4.74%	3,633
	22,740,900	37,279,818	4.36%	3,604

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

	Fiacal Year				
	2013	2014	2015	2016	2017
Assessed Valuation	$550,683,209	$533,097,276	$530,454,231	$545,847,294	$564,468,210
Conversion Percentage	25%	25%	25%	25%	25%
Adjusted Assessed Valuation	$137,670,802	$133,274,319	$132,613,558	$136,461,824	$141,117,053
Debt Limit Percentage	15%	15%	15%	15%	15%
Debt Limit	$20,650,620	$19,991,148	$19,892,034	$20,469,274	$21,167,558
Total net debt applicable to limit	$1,541,339	$1,457,972	$1,370,195	$2,480,708	$2,324,718
Legal debt margin	$19,109,281	$18,533,175	$18,521,839	$17,988,566	$18,842,840
Total net debt applicable to the limit as a percentage of debt limit	7.5%	7.3%	6.9%	12.1%	11.0%

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				
2018	**2019**	**2020**	**2021**	**2022**
$589,154,742	$637,067,364	$681,307,184	$679,254,948	$709,458,670
25%	25%	25%	25%	25%
$147,288,686	$159,266,841	$170,326,796	$169,813,737	$177,364,668
15%	15%	15%	15%	15%
$22,093,303	$23,890,026	$25,549,019	$25,472,061	$26,604,700
$2,164,842	$1,996,927	$1,822,806	$1,645,229	$1,462,770
$19,928,460	$21,893,099	$23,726,213	$23,826,832	$25,141,930
9.8%	8.4%	7.1%	6.5%	5.5%

Schedule 11
City of Susanville
Direct and Overlapping Governmental Activities Debt
As of June 30

Governmental Unit:	Outstanding Debt 6/30/22	Estimated Percentage Applicable	City's Share of Overlapping Debt
Susanville School Bond 2009	$665,000	100%	$665,000
Susanville School Bond 2010	$1,926,362	100%	$1,926,362
Susanville School Bond 2020	$3,400,000	100%	$3,400,000
			$5,991,362
Subtotal, overlapping debt			$5,991,362
City of Susanville Direct Debt			$1,822,806
Total direct and overlapping debt			$7,814,168

Sources: Lassen County.

Note:
Overlapping governments are those that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Susanville. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property tax payers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government

Schedule 12
City of Susanville
Ratios of General Bonded Debt Outstanding
Last Eighteen 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)
2005	2,155,000	87,798		2,242,798	0.58%	241
2006	2,095,000	52,238		2,147,238	0.52%	232
2007	2,035,000	19,549		2,054,549	0.46%	225
2008	1,975,000			1,975,000	0.40%	217
2009	1,910,000			1,910,000	0.35%	210
2010	1,845,000			1,845,000	0.32%	205
2011	1,780,000			1,780,000	0.30%	186
2012		1,581,555		1,581,555	0.28%	169
2013		1,541,339		1,541,339	0.28%	162
2014		1,457,972	4,859,000	6,316,972	1.18%	691
2015		1,370,195	4,666,000	6,036,195	1.14%	661
2016		2,480,708	4,448,000	6,928,708	1.27%	801
2017		2,324,718	4,221,000	6,545,718	1.16%	760
2018		2,164,842	4,096,000	6,260,842	1.06%	726
2019		1,996,927	3,695,000	5,691,927	0.89%	648
2020		1,822,806	0	1,822,806	0.27%	226
2021		1,645,229	0	1,645,229	0.24%	186
2022		1,462,770	0	1,462,770	0.21%	170

Notes:
Details regarding the City's outstanding debt can be found in the notes to the financial statements.
(a) Population data can be found in Schedule 13

Schedule 13
City of Susanville
Pledged Revenue Coverage
Last Nineteen Fiscal Years

Water Revenue Bonds

Fiscal Year	Gross Income and Revenue	Less: Operating Expenses (d)	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage	Special (a) Assessment Collections
2004	$ 1,804,093	$ 1,088,017	$ 716,076	$ 115,000	$ 373,114	1.47	72,163
2005	2,327,816	1,338,483	989,333	134,440	503,440	1.54	572,406
2006	2,188,482	1,313,937	874,545	140,000	553,358	1.26	417,794
2007	2,255,916	1,333,562	922,354	145,000	547,213	1.33	228,473
2008	2,225,392	1,280,646	944,746	156,000	540,691	1.36	112,407
2009	2,514,097	1,531,625	982,472	161,000	532,967	1.42	138,964
2010	2,370,463	1,269,644	1,100,819	172,000	526,020	1.58	236,383
2011	2,296,647	1,274,530	1,022,117	355,000	282,626	1.60	146,991
2012	2,509,812	1,197,900	1,311,912	250,000	384,735	2.07	124,871
2013	2,345,393	1,246,419	1,098,974	255,000	382,235	1.72	106,282
2014	2,290,494	1,286,924	1,003,570	255,000	378,735	1.58	129,324
2015	2,199,120	1,365,308	833,812	260,000	375,669	1.31	128,052
2016	2,193,392	1,425,673	767,719	265,000	371,119	1.21	149,933
2017	2,794,591	1,479,844	1,314,747	270,000	366,384	2.07	1,799
2018	2,722,257	1,477,798	1,244,459	275,000	359,075	1.96	0
2019	2,844,198	1,397,731	1,446,467	303,000	440,624	1.95	
2020	3,007,920	2,225,049	782,871	244,000	138,951	2.04	
2021	3,014,957	2,551,562	463,395	338,200	180,071	0.89	
2022	2,975,320	2,172,557	802,763	347,600	170,653	1.55	

Natural Gas Revenue Bonds

Fiscal Year	Gross Income and Revenue	Less: Operating Expenses (d)	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage	Vehicle License Fees
2004	$ 1,749,040	$ 1,656,334	$ 92,706	$ -	$ 1,414,075	0.07	952,051
2005	2,724,148	1,908,214	815,934	-	1,414,075	0.58	120,328
2006	4,264,151	2,920,251	1,343,900	-	1,414,075	0.95	174,072
2007	4,327,730	2,941,944	1,385,786	-	1,414,075	0.98	116,605
2008	4,650,665	3,010,223	1,640,442	-	1,414,075	1.16	83,753
2009	4,426,856	2,999,389	1,427,467	-	1,414,075	1.01	63,206
2010	4,728,040	2,622,739	2,105,301	-	1,414,075	1.49	54,597
2011	4,680,593	2,914,924	1,765,669	-	1,035,641	1.70	85,151
2012	4,570,796	2,164,607	2,406,189	25,000	1,417,565	1.67	9,022
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	
2016	4,200,070	2,431,844	1,768,226	245,000	1,402,155	1.07	
2017	4,725,382	2,468,943	2,256,439	270,000	1,393,731	1.36	
2018	4,606,134	2,223,087	2,383,047	300,000	1,384,450	1.41	
2019	4,947,906	2,392,595	2,555,311	330,000	1,384,267	1.49	
2020	4,733,385	3,456,435	1,276,950	380,000	466,240	1.51	
2021	4,288,245	2,538,653	1,749,592	525,000	706,115	1.42	
2022	4,758,367	2,578,526	2,179,842	535,000	743,050	1.71	

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 priniciple 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
(d) Cost of Issuance and paying off CalPERS Refunding Loan not included in the operating expenses for 2019-20

Miller /Fletcher Assessment Bonds

Debt Service		
Principal	Interest	Coverage
50,000	98,750	0.49
55,000	94,744	3.82
55,000	90,481	2.87
60,000	86,025	1.56
65,000	81,181	0.77
70,000	75,950	0.95
75,000	70,331	1.63
80,000	64,325	1.02
90,000	57,738	0.85
95,000	55,069	0.71
105,000	42,819	0.87
110,000	34,488	0.89
120,000	25,565	1.03
130,000	15,888	0.01
140,000	5,425	0.00

City Hall Improvement Lease (b)

Property Tax In Lieu of VLF	Debt Service		
	Principal	Interest	Coverage
0	55,000	107,930	5.84
988,907	60,000	106,605	6.66
1,138,723	60,000	105,015	7.96
1,256,457	60,000	103,215	8.41
1,396,408	60,000	101,265	9.18
1,488,666	65,000	99,043	9.46
1,523,051	65,000	96,573	9.76
1,461,838	65,000	94,005	9.73
1,407,887	70,000	91,235	8.79
	40,216	40,747	
	83,367	53,215	
	87,777	50,273	
	88,707	47,943	
	90,989	44,036	
	94,876	40,819	
	100,915	37,483	
	104,121	33,860	
	104,577	30,233	

Schedule 14
City of Susanville and County of Lassen
Demographic and Economic Statistics
Last Twenty-three Years

Fiscal Year	City Population	Prison Population	Total City & Prison Population	Total County Population	County Personal Income	County Per Capita Personal Income	City Unemployment Rate
2000	8,620	8,469	17,089	33,960	$589,375,000	$17,355	6.90%
2001	8,733	8,676	17,409	33,883	$605,104,000	$17,859	7.10%
2002	8,936	8,456	17,392	34,183	$628,276,000	$18,380	7.50%
2003	9,216	8,670	17,886	34,955	$666,873,000	$19,078	7.50%
2004	9,099	9,000	18,099	34,846	$708,056,000	$20,320	7.40%
2005	9,323	9,001	18,324	35,455	$736,266,000	$20,766	7.70%
2006	9,267	9,070	18,337	35,452	$783,732,000	$22,107	7.60%
2007	9,151	8,987	18,138	36,375	$824,244,000	$23,563	7.80%
2008	9,091	8,479	17,570	35,757	$888,241,000	$25,375	9.10%
2009	9,104	8,298	17,402	35,550	$923,137,000	$26,721	12.70%
2010	8,992	8,439	17,431	35,889	$960,891,000	$27,603	17.10%
2011	9,591	7,963	17,554	34,577	$986,835,000	$28,855	16.50%
2012	9,352	7,442	16,794	34,167	$1,095,589,000	$32,552	12.40%
2013	9,496	6,482	15,978	33,422	$1,093,396,000	$33,995	10.60%
2014	9,143	6,689	15,832	32,581	$1,061,423,000	$33,432	11.40%
2015	9,129	6,380	15,509	32,092	$1,085,466,000	$34,630	9.00%
2016	8,648	5,966	14,614	30,780	$1,155,947,000	$37,446	10.30%
2017	8,611	6,435	15,046	30,918	$1,143,237,000	$36,686	6.90%
2018	8,618	6,336	14,954	30,911	$1,165,660,000	$37,844	6.70%
2019	8,781	6,227	15,008	30,150	$1,092,110,000	$35,581	4.60%
2020	8,076	5,641	13,717	28,833	$1,215,362,000	$40,490	6.30%
2021	8,856	5,658	14,514	27,572	$1,306,255,000	$39,394	5.50%
2022	8,587	4,216	12,803	33,159	n/a	n/a	5.00%

Sources:
Personal Income and Per capita data - Bureau of Economic Analysis
City and County population - State of California Department of Finance Demographic
Total County population includes the correctional facilities

Schedule 15
City of Susanville
Principal Employers
Current Year and Nine Years Ago

	2022				2013		
Employer (b)	Employees	Rank	Percentage of Total City Employment (a)	Employer	Employees	Rank	Percentage of Total City Employment (a)
High Desert State Prison	1486	1	43.71%	High Desert State Prison	1269	1	26.06%
California Correctional Center	978	2	28.76%	California Correctional Center	1037	2	21.29%
Lassen County	372	3	10.94%	Lassen County	437	3	8.97%
Lassen Community College	249	4	7.32%	Susanville Indian Rancheria	307	4	6.30%
Banner Lassen Medical Center	185	5	5.44%	Banner Lassen Medical Center	219	5	4.50%
Wal-Mart	176	6	5.18%	Diamond Mountain Casino	182	6	3.74%
Susanville School District	158	7	4.65%	Wal-Mart	176	7	3.61%
Diamond Mountain Casino	122	8	3.59%	Lassen Community College	147	8	3.02%
Northeastern Rural Health *	114	9	3.35%	Susanville School District	103	9	2.11%
Susanville Indian Rancheria	107	11	3.15%	Countryvilla Riverview Rehab	102	10	2.09%
Safeway	102	12	3.00%	Safeway	95	11	1.95%
City of Susanville	85	10	2.50%	Lassen Union High School	86	12	1.77%
Lassen Union High School	85	13	2.50%	Northeastern Rural Health	85	13	1.75%
Susanville Supermarket	62	14	1.82%	City of Susanville	59	14	1.21%
Lassen Nursing & Rehab	42	15	1.24%	Susanville Supermarket	50	15	1.03%
	4323		127.15%		4354		89.40%

Source:
Employment Development Department, Listed Employers

Notes:
(a) Total Labor Force for the City is 3400 (2022) and 4870 (2013)
(b) Employers listed are within the city limits or have been annexed.

**Requested Data Not Provided From Employer*

Schedule 16
City of Susanville
Full-time City Governmental Employees by Function/Program,
Last Twenty Fiscal Years

	Fiscal Year								
	2003	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**
Administration	3.5	3.5	2.5	2.5	2.5	2.5	2.5	2.5	1.25
City Clerk	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1
Finance	7	7	7	6	6	6	6	5	5
Police	24	22	22	20	21	20	20	19	18
Fire	11	10.5	8.5	8.5	9	11	11	11	9
Community Development	5	4.5	4.5	4.5	4	4	3	3	3.75
Community Services	9	9	8	5	6	3	2	2	1
Public Works	19	20	17	18	18	18	18	18	18
Total	80	78	71	66	68	66	64	62	57

Source:
City Finance Department

Notes:
Number differs from principal employers due to temporary employees included
A full-time employee is scheduled to work 2,080 hours per year.

Fiscal Year										
2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
1.75	3.5	3.5	3.5	3.5	3.5	3.5	3.5	2.5	2.5	2.5
1	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
4.5	4	5	5	5	5	5	5	5	5	5
18	17	19	20	20	20	20	20	21	19	20
9	9	9	9	9	9	9	9	9	9	9
3.75	3	3	3	3	3	3	3	3	4	3
1	1	1	1	1	1	1	1	1	2	2
18	20	20	21	21	20	20	20	20	22	22
57	59	62	64	64	63	63	63	63	65	65

Schedule 17
City of Susanville
Operating Indicators by Function/Program,
Last Ten Fiscal Years

Function/Program	FISCAL YEAR 2013	2014	2015	2016	2017 **	2018 ***	2019	2020	2021	2022
General Government										
Building Permits Issued	264	317	336	174	322	362	371	332	433	477
Building Inspections Conducted	915	843	788	429	858	784	684	428	488	533
Police										
Physical arrests	663	487	496	546	529	459	457	373	240	290
Parking violations	114	74	111	124	267	166	172	96	273	249
Traffic violations	469	182	374	361	169	237	427	431	285	379
Fire										
Emergency responses	784	853	1137	1193	1259	1187	1257	1297	1570	1707
Fires extinguished	47	49	49	69	71	59	54	55	27	10
Inspections	47	122	124	105	117	85	146	168	134	181
Public Works										
Street resurfacing (miles)	2.2	2.1	0	0.79	3.73	0.58	1.68	2.26	0	0.48
Potholes repaired	147	205	348	197	400	375	389	315	270	320
Community Services										
Athletic field permits issued	4	4	4	4	4	4	4	4	4	4
Water										
New connections	0	2	2	4	2	0	3	0	2	8
Average daily consumption (thousands of gallons)	2121	2708	1849	1547	1768	1800	1671	1726	1877	1768
Peak daily consumption (thousands of gallons)	3637	5230	5041	3859	3643	3594	3279	3279	3415	3442
Natural Gas										
New connections	134	174	78	52	20	28	20	15	36	71
Average daily consumption		*								
MMBTU's	565	591	505	561	633	619	620	618	589	577
Peak daily consumption										
MMBTU's	1403	1795	1595	1795	1838	1555	1590	1677	1339	964

Sources:
Various City Departments

Notes:
City's Natural Gas Department began operating in 2002
1 MMBTU equals one million British thermal units
** Corrected average daily consumption for 2014*
*** Corrected prior year meter installations*
****Corrected prior year paving*

Schedule 18
City of Susanville
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
Function/Program	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	13	13	14	14	14	12	12	11	9	9
Fire										
Fire Stations	1	1	1	1	1	1	1	1	1	1
Fire engines	7	7	6	6	6	6	6	6	5	6
Public works										
Streets (miles)	54	54	54	54	54	54	54	54	54	54
Highways (miles)	0	0	0	0	0	0	0	0	0	0
Street lights	532	534	534	534	534	534	535	535	535	535
Traffic signals	0	0	0	0	0	0	0	0	0	0
Community Services										
Parks acreage	147	147	147	147	147	147	147	147	147	147
Playgrounds	2	2	2	2	2	2	2	2	2	2
Baseball/softball diamonds	3	3	3	3	3	3	3	3	3	3
Soccer/football fields	1	1	1	1	1	1	1	1	1	1
Museums	1	1	1	1	1	1	1	1	1	1
Swimming pools	0	0	0	0	0	0	0	0	0	0
Water										
Water mains (miles)	65	65	65	65	65	65	65	65	65	65
Fire Hydrants	429	432	434	434	434	434	434	434	434	434
Storage capacity (thousands of gallons)	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000
Water meters	3803	3805	3807	3811	3813	3813	3816	3816	3788	3788
Natural Gas										
Gas mains (miles)	61	61	61	61	61	61	61	61	61	61
Gas meters	2901	3075	3153	3180	3200	3228	3248	3261	3287	3293

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

Schedule 19
City of Susanville
Water Department
Water Sold by Type of Customer
Last Fifteen Fiscal Years
(In Millions of Gallons)

	Fiscal Year						
	2008	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Residential	549.86	541.7	514.31	478.38	519.60	548.43	487.15
Commercial	205.6	206.75	190.50	190.24	191.80	225.28	202.28
Total	755.5	748.5	704.8	668.6	711.4	773.7	689.43
Water Sales	$2,049,605	$2,424,802	$2,315,996	$2,271,480	$2,358,189	$2,333,534	$2,280,209
City Direct Rate Per Gallon	0.0027	0.0032	0.0033	0.0034	0.0033	0.0030	0.0033

Source:
City of Susanville Finance Department

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

Fiscal Year							
2015	2016	2017	2018	2019	2020	2021	2022
485.07	414.54	446.83	435.91	445.90	458.70	555.67	512.81
197.26	158.21	169.11	178.95	182.28	177.58	191.52	190.36
682.34	572.75	615.94	614.86	628.17	636.28	747.19	703.17
$2,185,204	$2,187,569	$2,725,529	$2,750,970	$2,722,266	$2,923,739	$3,013,537	$2,989,643
0.0032	0.0038	0.0044	0.0045	0.0043	0.0046	0.0040	0.0043

Schedule 20
City of Susanville
Water Department
Water Rates
Last Nineteen Fiscal Years

Fiscal Year Ended June 30	Monthly Base Rates	Infrastructure Surcharge		Average Rate per 1,000 Gallons
2004	$12.85			$1.23
2005	$16.50			$1.41
2006	$18.20			$1.41
2007	$18.20			$1.41
2008	$18.20			$1.41
2009	$23.65		(A)	$1.66
2010	$23.65		(A)	$1.66
2011	$23.65		(A)	$1.66
2012	$23.65		(A)	$1.66
2013	$23.65		(A)	$1.66
2014	$23.65		(A)	$1.66
2015	$23.65		(A)	$1.66
2016	$23.65		(A)(B)	$3.42/$2.86
2017	$23.65	$15.00	(A)(C)	$2.18/$1.51
2018	$23.65	$15.00	(A)(C)	$2.18/$1.51
2019	$23.65	$15.00	(A)(C)	$2.18/$1.51
2020	$23.65	$15.00	(A)(C)	$2.18/$1.51
2021	$23.65	$15.00	(A)(C)	$2.18/$1.51
2022	$23.65	$15.00	(A)(C)	$2.18/$1.51

Source
City of Susanville Finance Department

Notes:
Rates are based on 5/8" meter, which is standard household meter size.
Commercial accounts charged differently based on meter size.
(A) First 300 cubic feet now included in base rate.
(B)Resolution No. 16-5297 set new water rates based on the 2016 Water Rate Analysis and Calculation report.
This study put an end to the old tiered usage system and adopted rates for irrigation (April - October)
and non-irrigation (November - March) watering season.
(C)Resolution No. 16-5339 set new water rates based on a revised 2016 Water Rate Analysis and Calculation report.
This revised study recalculated the cost to provide the service by removing some of the Capital Improvement Projects.
New irrigation and non-irrigation season rates were adotped along with a monthly infrasturcture surcharge based on meter size.

Schedule 21
City of Susanville
Water Department
Top Ten Water Customers
Current Year and Nine Years Ago

	2022			2013	
Water Customer	Water Charges (a)	Percent of Total Water Revenues		Water Charges (a)	Percent of Total Water Revenues
Lassen County	$74,148	2.46%	Lassen County	$70,004	3.00%
City of Susanville	$34,667	1.15%	City of Susanville	$36,102	1.55%
Lassen Union High School	$33,883	1.12%	Lassen High School District	$29,521	1.27%
Susanville Indian Rancheria/Casino	$33,151	1.10%	Susanville Indian Rancheria	$19,688	0.84%
Hidden Acres Mobile Home Park	$28,839	0.96%	Hidden Acres Mobile Home Park	$18,486	0.79%
Diamond View School	$20,637	0.68%	Diamond View School	$15,867	0.68%
Meadow View School	$16,236	0.54%	Meadowview Elementary School	$15,553	0.67%
Malhi, Sukhjinder	$15,739	0.52%	Citrus Manor Apartments	$13,605	0.58%
Mountain View Mobile Home Park	$11,710	0.39%	Millview Apartments	$10,158	0.44%
Citrus Manor Apartments	$11,438	0.38%	Mountain View Mobile Home Park	$8,714	0.37%
	$280,448	9.31%		$237,698	10.19%

Source:
City of Susanville Finance Department

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

Schedule 22
City of Susanville
Gas Department
Gas Sold by Type of Customer
Last Fourteen Fiscal Years
(In Therms)

	2009	2010	2011	2012	2013	2014
Residential	837,390	937,912	969,365	970,855	989,815	1,018,373
Commercial	926,457	1,092,072	1,145,538	1,059,126	1,072,065	1,133,858
Total	1,763,847	2,029,984	2,114,903	2,029,981	2,061,880	2,152,231
Nat Gas Sales	$4,271,575	$4,723,849	$4,667,746	$4,431,883	$4,499,459	$4,580,771
City Direct Rate per Therm	$2.42	$2.33	$2.21	$2.18	$2.18	$2.13

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							
2015	2016	2017	2018	2019	2020	2021	2022
937,529	1,002,170	1,280,163	1,076,806	1,132,966	1,095,829	1,128,022	1,209,883
992,290	1,059,923	1,183,869	1,017,122	1,120,308	1,067,576	1,021,074	1,420,618
1,929,819	2,062,093	2,464,032	2,093,928	2,253,274	2,163,405	2,149,096	2,630,501
$3,942,591	$4,181,963	$4,681,092	$4,542,332	$4,792,701	$4,589,095	$4,234,497	$4,725,359
$2.04	$2.03	$1.90	$2.17	$2.13	$2.12	$1.97	$1.80

Schedule 23
City of Susanville
Gas Department
Gas Rates
Last Nineteen Fiscal Years

Fiscal Year Ended June 30	Monthly Base Rates	Rate per Therm	
2004	$6.00	$1.42	
2005	$7.00	$1.65	
2006	$7.00	$2.44	
2007	$7.00	$2.21	(A)(B)
2008	$7.00	$2.21	(A)(B)(C)
2009	$7.00	$2.30	(A)(B)(C)
2010	$7.00	$2.20	(A)(B)(C)
2011	$7.00	$2.20	(A)(B)(C)
2012	$7.00	$2.20	(A)(B)(C)
2013	$7.00	$2.20	(A)(B)(C)
2014	$7.00	$2.14	(A)(B)(C)(D)
2015	$7.00	$2.14	(A)(B)(C)(D)
2016	$7.00	$2.14	(A)(B)(C)(D)
2017	$7.00	$2.14	(A)(B)(C)(D)
2018	$7.00	$2.14	(A)(B)(C)(D)
2019	$7.00	$2.14	(A)(B)(C)(D)
2020	$7.00	$2.14	(A)(B)(C)(D)
2021	$7.00	$1.95	(A)(B)(C)(D)(E)
2022	$7.00	$1.95	(A)(B)(C)(D)(E)

Source:
City of Susanville Finance Department

Notes:
City of Susanville Natural Gas Department began operation in 2002
(A) - The City of Susanville passed new gas rates in May of 2010 with Resolution #10-4625 removing winter and summer rates and applying one rate for customers. It gave new customer sign-ups a welcome rate for one year at $1.95 per therm.

	Rates
0-450 Therms	*$2.20*
450 + Therms	*$2.12*

(B) - Resolution 07-4306 set variable price index billing for the city's largest consuming customers capable of using alternate fuels as their primary energy source in place of natural gas. The variable gas rate is set monthly by comparing one or both of the propane and heating oil indexes to the city's variable monthly gas cost. The lowest of the three shall be used as the current billing rate.

(C) - Resolution 07-4119 gave the city's largest users that qualify for the variable price index the opportunity to lock into a fixed price for all or a portion of their supply. The fixed price is a mutually agreeable fixed price offered through City of Susanville by Susanville's gas supplier for the quantities specified by the customer, plus customer's variable price natural gas adder.

(D) - Resolution 13-4952 reduced the natural gas rates by .06 cents beginning July 1, 2013 and expiring June 30, 2014. Rates effective Julty 1, 2013 will be $2.14/therm (0-450 therms) and $2.06/therm (450 or more therms) Resolution 14-5069 made the rate reduction permanent.

(E) - Resolution 20-5797 reduced the residential rate to $1.85 per therm. The standard commercial rate is fixed at $1.95 per therm. The variable rate structure for customers consuming over 30,000 therms is fixed at $1.65 per therm.

1 Therm=100,000 BTUs

Schedule 24
City of Susanville
Gas Department
Top Ten Gas Customers
Current Year and Nine Years Ago

	2022		2013		
Gas Customer	Gas Charges (a)	Percent of Total Gas Revenues	Gas Customer	Gas Charges (a)	Percent of Total Gas Revenues
Lassen Community College	$246,192	5.81%	Banner Lassen Hospital	276,428	6.14%
Banner Lassen Medical Center	$235,049	5.55%	Lassen Community College	217,012	4.82%
Lassen County	$226,721	5.35%	Lassen County	128,223	2.85%
Susanville Indian Rancheria/Casino	$94,489	2.23%	Susanville Indian Rancheria	83,345	1.85%
Lassen High School District	$82,312	1.94%	Northeastern Rural Health Clinic	57,143	1.27%
Safeway	$59,781	1.41%	Safeway	54,474	1.21%
Northeastern Rural Health Clinic	$58,336	1.38%	Lassen High School/Credence	49,962	1.11%
Susanville Garden Apartments	$50,311	1.19%	McKinley School	43,349	0.96%
Lassen Superior Court	$49,267	1.16%	Susanville Garden Apartments	32,799	0.73%
Walmart	$48,497	1.15%	Emerald Cascade Restaurant Sys	29,370	0.65%
	$1,150,954	27.18%		$972,105	21.59%

Source:
City of Susanville Finance Department

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

AGENDA ITEM NO. 9.C
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Heidi Whitlock, Administrative Services

Action Date: December 6, 2023

SUBJECT: Discussion regarding Public Safety Chief Position

PRESENTED BY: Dan Newton, City Administrator

SUMMARY: Many cities throughout the country have consolidated their public safety agencies with the goal of enhancing efficiency and improving service to their residents. With the recent retirement of both Fire Chief James Moore and Police Chief Ryan Cochran, both positions are currently vacant, which makes for good timing to consider combining the positions.

There are two main types of consolidation: administrative and operational. The city is only considering administrative consolidation at this time. Administrative consolidation is much more straightforward and more widely accepted by both police and firefighter organizations nationwide.

Attached is a brief report including a proposed organizational chart for the council's consideration. There are potential benefits of administrative consolidation. The proposed plan adds an additional staff member to both fire and police to compensate for the loss of the two chief positions, resulting in an increase in operational staff from the current structure.

FISCAL IMPACT: Moderate cost increase because the proposed plan will net one additional staff position. This proposal is not intended to be a cost saving measure.

ACTION REQUESTED: Direction to staff.

ATTACHMENTS:
PUBLIC SAFETY ADMINISTRATIVE CONSOLIDATION REPORT 12-6-2023.pdf

ASSESSMENT
ADMINISTRATIVE CONSOLIDATION
OF
FIRE AND POLICE DEPARTMENT
AND
CREATION OF
PUBLIC SAFETY CHIEF

Date: 12/6/2023
Prepared By: Dan Newton, City Administrator

Need and Purpose:
To enhance the efficiency of administrative efforts and provide equal or better public safety services to the residents of Susanville, the city needs to assess the potential consolidation of public safety administration within the city of Susanville.

The **purpose** of public safety agency consolidation is to optimize public safety services by providing opportunities for enhanced administrative capabilities, coordination, and cooperation among fire and police services within a community.

Discussion:

The city of Susanville is comprised of 7 departments, Administrative Services, City Clerk, Economic Development, Finance, Fire, Police, and Public Works. The Public Works Department is the largest with 30 full-time employees, police is second largest with 21 full-time employees followed by Fire (9), Finance, Administration Services (3), Economic Development (1) and City Clerk (1). With the recent retirement of Fire Chief Moore and Police Chief Cochran both chief positions are open which makes for a viable time to consider consolidation of the Police Chief and Fire Chief positions into a Public Safety Chief.

There are several agencies nationwide that have consolidated their public safety departments. Although research shows that it is not a fit for every community, there are varying levels of success accomplished through consolidation. Studies suggest that consolidation is feasible in small communities (Morely, 2013).

There are varying categories of consolidation. There is nominal consolidation, which primarily addresses the administrative functions; there is partial consolidation, which addresses administration and a portion of staff that are public safety officers (staff that are both police and firefighters); and there is full consolidation, where all staff are public safety officers. (Wilson & Grammich, 2019)

The City Council has directed the City Administrator to explore nominal consolidation. This would involve only the administrative functions of the Fire Department and the Police Department. The city may elect to explore further consolidation in the future; however, considering partial or full consolidation will require a much more in-depth analysis. For this reason, partial or full consolidation will not be discussed in detail in this report.

Organizational Structure:

Under the proposed new organizational structure both police and fire retain current staffing levels. The Director of Public Safety would be the department head for the newly formed Public Safety Department, the department would be divided into three divisions, Administration, Fire, and Police. The proposal combines the existing Police Chief and Fire Chief positions into one position, the Public Safety Chief. There are currently two Administrative Assistant positions, one in the Police Department and one in the Fire Department. These two Administrative Assistant positions would report to the Public Safety Chief. See the attached proposed organizational chart.

Proposed New Positions:

1) Public Safety Chief
2) Administrative Captain - Fire
3) Police Officer

Propose Eliminated Positions:

1) Fire Chief
2) Police Chief

Proposed Reclassified Positions:

1. Assistant Fire Chief – (Reclassify to Assistant Chief – Fire)
2. Police Captain – (Reclassify to Lieutenant – Police)
3. Police Sergeant – (Reclassify to Lieutenant – Police)

Job Description:

A draft job description has been developed by combining the Fire Chief and Police Chief job descriptions. The California Government Code provides specific minimum requirements for heads of consolidated public safety agencies, which would apply to this position. In short, the person appointed as the Public Safety Chief would be required to meet the minimum standards for a peace officer and have previous training and experience as a firefighter.

Municipal Code:

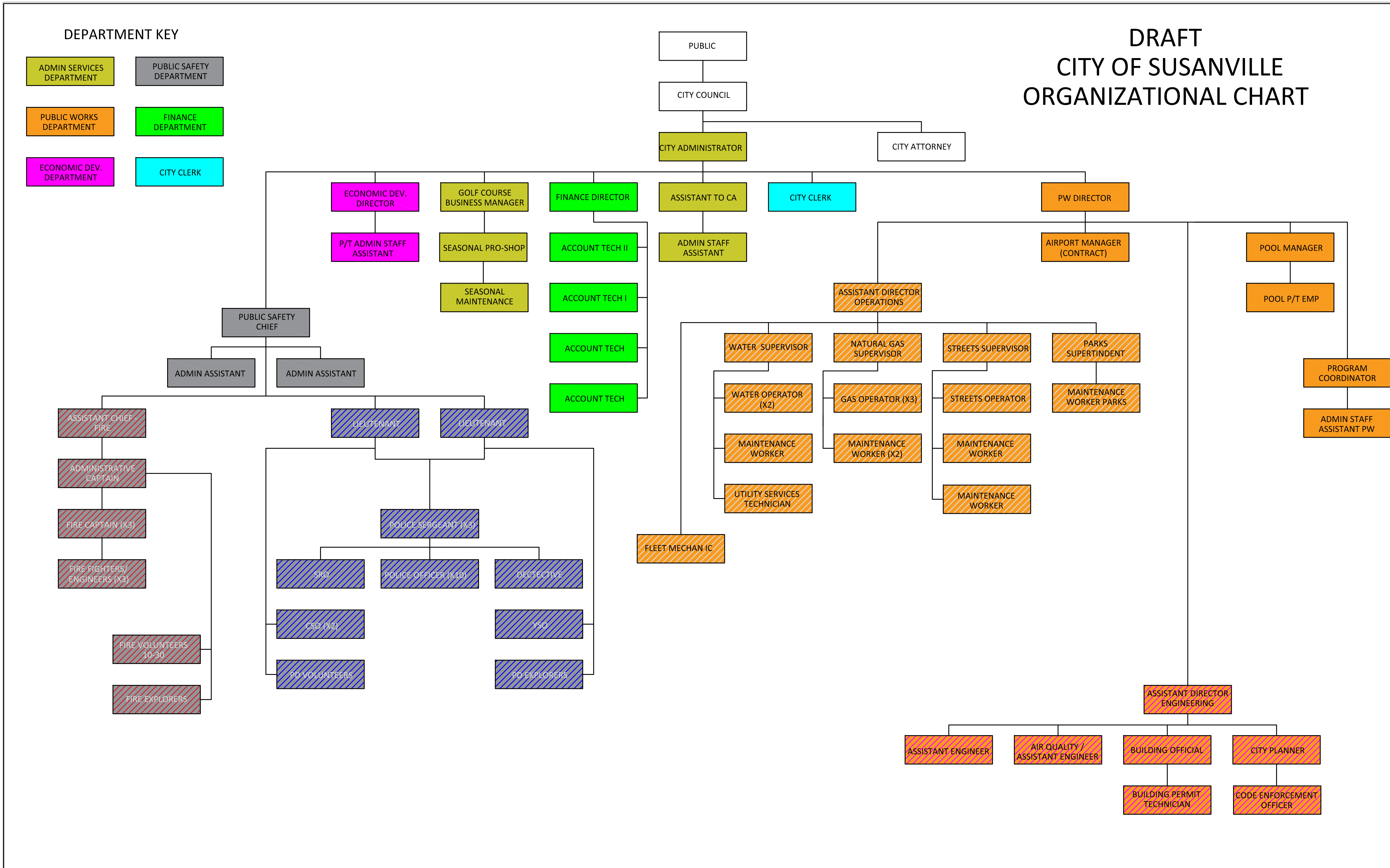
The city municipal code makes several references to the Police Chief and Fire Chief. The simplest way to address the code is to add language stating all references to the Police Chief and/or Fire Chief shall mean the Public Safety Chief. A thorough analysis of each code section will be completed to ensure that the powers and duties of the Fire Chief and Police Chief are effectively transferred.

References:

Morely, B. S., & Hadley, J. M. (2013, April 9). *Public Safety Consolidation, Does it Make Sense?* Leb.fbi.gov. Retrieved October 26, 2023, from https://leb.fbi.gov/articles/perspective/perspective-public-safety-consolidation-does-it-make-sense

Wilson, J. M., & Grammich, C. A. (2019). The Measurement and Variation of Public Safety Consolidation. *International Criminal Justice Review*, *29*(4), 335-347.

DRAFT ORGANIZATIONAL CHART


DRAFT
CITY OF SUSANVILLE
ORGANIZATIONAL CHART
DEPARTMENT KEY
ADMIN SERVICES DEPARTMENT
PUBLIC SAFETY DEPARTMENT
PUBLIC WORKS DEPARTMENT
FINANCE DEPARTMENT
ECONOMIC DEV. DEPARTMENT
CITY CLERK
PUBLIC
CITY COUNCIL
CITY ADMINISTRATOR
CITY ATTORNEY
ECONOMIC DEV. DIRECTOR
P/T ADMIN STAFF ASSISTANT
GOLF COURSE BUSINESS MANAGER
SEASONAL PRO-SHOP
SEASONAL MAINTENANCE
FINANCE DIRECTOR
ACCOUNT TECH II
ACCOUNT TECH I
ACCOUNT TECH
ACCOUNT TECH
ASSISTANT TO CA
ADMIN STAFF ASSISTANT
CITY CLERK
PW DIRECTOR
AIRPORT MANAGER (CONTRACT)
POOL MANAGER
POOL P/T EMP
PROGRAM COORDINATOR
ADMIN STAFF ASSISTANT PW
ASSISTANT DIRECTOR OPERATIONS
WATER SUPERVISOR
WATER OPERATOR (X2)
MAINTENANCE WORKER
UTILITY SERVICES TECHNICIAN
NATURAL GAS SUPERVISOR
GAS OPERATOR (X3)
MAINTENANCE WORKER (X2)
STREETS SUPERVISOR
STREETS OPERATOR
MAINTENANCE WORKER
MAINTENANCE WORKER
PARKS SUPERTINDENT
MAINTENANCE WORKER PARKS
FLEET MECHAN IC
PUBLIC SAFETY CHIEF
ADMIN ASSISTANT
ADMIN ASSISTANT
ASSISTANT CHIEF FIRE
ADMINISTRATIVE CAPTAIN
FIRE CAPTAIN (X3)
FIRE FIGHTERS/ ENGINEERS (X3)
FIRE VOLUNTEERS 10-30
FIRE EXPLORERS
LIEUTENANT
LIEUTENANT
POLICE SERGEANT (X3)
SRO
POLICE OFFICER (X10)
DECTECTIVE
CSO (X2)
YSO
PD VOLUNTEERS
PD EXPLORERS
ASSISTANT DIRECTOR ENGINEERING
ASSISTANT ENGINEER
AIR QUALITY / ASSISTANT ENGINEER
BUILDING OFFICIAL
BUILDING PERMIT TECHNICIAN
CITY PLANNER
CODE ENFORCEMENT OFFICER

MEMO FROM CITY ATTORNEY

MEMORANDUM

To: Dan Newton, City Administrator

From: Margaret Long, City Attorney

Date: October 30, 2023

Re: Susanville Consolidation of Police and Fire Departments

A department of public safety ("DPS") is a state or local government agency which often has a broad portfolio of responsibilities, which may include fire and police services. Many local jurisdictions across the country have an umbrella configuration in which the DPS is simply a joint administration of distinct agencies sharing administrative support staff, but where personnel remain specialized with specific responsibilities. A minority of jurisdictions cross-train personnel to respond to various manner of emergencies, such as police, firefighters, and EMT's. Only two cities in California currently integrate departments with such cross-training; Rohnert Park and Sunnyvale. As Sunnyvale explains on its Public Safety webpage, public safety officers are cross-trained as police officers, firefighters and emergency medical technicians, allowing the department to provide police, fire, and EMT services seamlessly to the community.

The Michigan State University School of Criminal Justice, with the assistance of the U.S. Department of Justice, Office of Community Oriented Policing Services, established the Program on Police Consolidation and Shared Services (PCASS) to help consolidating agencies increase efficiency. The report can be found at: https://portal.cops.usdoj.gov/resourcecenter/content.ashx/cops-w0803-pub.pdf. As the report notes, agencies may have nominal consolidation (with executive functions consolidated under a single chief executive, but no integration of police and fire services), partial consolidation (partial integration of police and fire services with cross-trained public safety officers working alongside separate functional personnel), or full consolidation (full integration of fire and police services and consolidated management and command). The report cautions that consolidation can be costly and time-consuming, particularly where police and fire agencies are well-established.

For general law cities in California, the government code provides that the police department is under the control of the chief of police. Gov. Code § 38630(a). The statute further provides that in municipalities that provide for police and other emergency services through a consolidated public safety agency that includes traditional law enforcement, fire protection, and other emergency services, the director of such agency will control the agency. Gov. Code § 38630(b). This section explains:

> The chief, director, or chief executive officer of a consolidated public safety agency is a peace officer, and shall meet all of the same requirements imposed by law, regulation, or POST guidelines and recommendations as a chief of police, and he or she shall have all of the same rights, responsibilities, and privileges as does a chief of police. No one who fails to meet all of the above requirements of a chief of police and peace officer shall be appointed to the position of chief, director, or chief executive officer of a consolidated municipal public safety agency.

Id. Gov. Code § 38611 further provides that the chief of the fire department shall have previous training and experience as a fireman.

Susanville is a general law city. Article XI, section 11 provides that a "county or city may make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws." Because Gov. Code § 38630(b) specifically authorizes municipalities to consolidate services through a public safety agency, Susanville may proceed with consolidation. The statute requires that the chief, director, or chief executive officers of such a consolidated agency must be a peace officer who meets all the same requirements as a chief of police, and must have all the same rights, responsibilities, and privileges as a chief of police.

Gov. Code § 1031 provides for minimum standards for peace officers, including the following requirements: (1) be legally authorized to work in the United States under federal law; (2) be 18 years of age or older; (3) be fingerprinted for purposes of search of local, state, and national fingerprint files to disclose a criminal record; (4) be of good moral character, as determined by a thorough background investigation, (5) be a high school graduate, pass the General Education Development Test or other high school equivalency test approved by the State Department of Education, pass the California High School Proficiency Examination, or have a two-year, four-year, or advanced degree from an accredited college or university (subject to certain requirements for accreditation); and (6) be found to be free from any physical, emotional, or mental condition, including bias against race or ethnicity, gender, nationality, religion, disability, or sexual orientation, that might adversely affect the exercise of the powers of a police officer. The statute further requires that peace officers undergo a physical evaluation by a licensed physician and surgeon and that any emotional or mental condition be evaluated by a licensed physical, surgeon, or psychologist of appropriate credentials. As discussed, any additional requirements that Susanville currently imposes on candidates for Chief of Police will also apply to the chief, director, or chief executive officer of a consolidated public safety agency. The city should therefore ensure that it applies these same requirements to the chief, director, or chief executive officer of the consolidated public safety agency.

Susanville Code 2.08.100 provides that the city administrator has authority to consolidate or combine offices, positions, departments or units under his or her direction, with the approval of the city council. (Citing Ord. 09-970 § 2, 2009; Ord. 04-912 § 1, 2004; Ord. 98-848 § 1; prior code § 2.61.) Susanville should proceed accordingly should it wish to consolidate the police and fire departments.

The city of Rohnert Park has consolidated fire and police departments. The following code provisions provide an example of how to codify consolidation:

Chapter 2.16 - DEPARTMENT OF PUBLIC SAFETY

2.16.010 - Establishment of department of public safety.

There is established within the city a department of public safety which shall include the fire department and the police department of the city.

2.16.020 - Director of public safety.

A director of public safety shall be in charge of the department of public safety. The director shall be appointed by the city manager subject to the approval of the city council. The director shall serve at the pleasure of the city manager and may be removed by the city manager subject to the approval of the city council.

2.16.030 - Duties of director.

The director of public safety shall be responsible for the proper maintenance and operation of the police department and the fire department. The director of public safety shall appoint a fire chief and a chief of police subject to the approval of the city manager and the city council. The director of public safety may also hold the office of police chief and fire chief.

2.16.040 - Supervision of city manager.

The director of public safety shall operate under the direct supervision of the city manager and in carrying out his function as the director of public safety, the director shall serve as a duly authorized representative of the city manager.

Notably, Rohnert Park's code provides for the continued positions of police and fire chiefs who are responsible for the operations of their respective departments, underneath the oversight of the director of public safety. *See* Rohnert Park Municipal Code sections 2.16.050-2.16.080. Depending on the degree of consolidation contemplated by Susanville, the foregoing provides a possible example of how to structure such a change. In order to comply with general law requirements regarding the qualifications of the chiefs of police and fire departments, we recommend following the Rohnert Park model wherein there are police and fire departments with appropriate heads within the overall consolidated public safety agency.

AGENDA ITEM NO. 9.D
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Bob Godman, Public Works

Action Date: December 6, 2023

SUBJECT: Consider **Resolution No. 23-6259**, authorizing the Streets Division to purchase 300 cubic yards of cinders from TNS Trucking and Ready Mix of Susanville, CA for $7,839 dollars and authorize the Finance Director to adjust the Streets budgets as necessary.

PRESENTED BY: Bob Godman, Public Works Director

SUMMARY: The Streets division has received three quotes for 300 cubic yards of cinders to replace the amount that were used last snow season. These are a vital part of the safety of streets during snow events. TNS Trucking and Ready Mix provided the best quote at $7,839. The Streets Division has funding available in the 2005 (SB1) budget, which is available for snow removal, to transfer for the purchase.

FISCAL IMPACT: $7,839 from the Streets budgets with half of the cost likely reimbursed by the State.

ACTION REQUESTED: Motion to approve Resolution No. 23-6259, authorizing the Streets Division to purchase 300 cubic yards of cinders from TNS Trucking and Ready Mix of Susanville, CA for $7,839 dollars and authorize the Finance Director to adjust the Streets budgets as necessary.

ATTACHMENTS:
23-6259.pdf

RESOLUTION NO. 23-6259
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE AUTORIZING THE PUBLIC WORKS DIRECTOR TO PURCHASE 300 CUBIC YARDS OF CINDERS FOR SNOW REMOVAL FROM TNS TRUCKING OF SUSANVILLE, CALIFORNIA AND AUTHORIIZING THE FINANCE DIRECTOR TO ADJUST THE STREETS BUDGETS AS NECESSARY

WHEREAS, the city's Streets Division is responsible for snow removal operations in the City of Susanville; and

WHEREAS, cindering the roads after plowing is an important safety element in the snow removal process; and

WHEREAS, the Streets division solicited three quotes for delivery of cinders: and

WHEREAS, TNS trucking of Susanville, California had the best quote at $7.839.00 for 300 cubic yards.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville hereby authorizes the Public Works Director to purchase 300 cubic yards of cinders from TNS Trucking of Susanville, California for the price of $7,839.00 and authorizes the Finance Director to adjust the Streets Division budgets as necessary.

APPROVED:______________________
Quincy McCourt, Mayor

ATTEST:______________________
Heidi Whitlock, City Clerk

The foregoing resolution was adopted at a regular meeting of the City Council of the City of Susanville, held on the 6th day of December 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM:______________________________
Margaret Long, City Attorney

AGENDA ITEM NO. 9.E
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Jolene Arredondo, Administrative Services

Action Date: December 6, 2023

SUBJECT: Consider **Resolution No. 23-6260**, adopting the city of Susanville Social Media Policy

PRESENTED BY: Dan Newton, City Administrator

SUMMARY:

City staff has been diligently working on updating policies, one of which is the Social Media Policy. The Social Media Policy defines the social networking and social media policy for the city of Susanville. This policy is necessary to address the fast-changing landscape of the Internet and the way residents communicate and obtain information online. This policy addresses the use of personal and professional social media accounts and provides policy on social media conduct. The policy also addresses retention of social media sites in which the city currently uses automated archiving through ArchiveSocial. This policy has been presented to the city's Bargaining Units and has been approved by the city's Attorney.

Many city departments are using social media tools to reach a broader audience, and the city encourages the use of social media to further the goals of the city and the missions of its departments, where appropriate.
Current city of Susanville Social Media accounts managed by various city staff are as follows:

- City of Susanville Administration (Facebook)
- Diamond Mountain Golf Course (Facebook and Instagram)
- City of Susanville Public Works Department
- City of Susanville Fire Department (Facebook)
- City of Susanville Police Department (Facebook)
- Honey Lake Valley Community Pool (Facebook)

All of the above listed social media accounts are connected to ArchiveSocial.

FISCAL IMPACT: None

ACTION REQUESTED: Motion to approve Resolution No. 23-6260, adopting the city of Susanville Social Media Policy

ATTACHMENTS:

Social Media Policy.pdf

23-6260.pdf

City of Susanville
Social Media Policy

Scope: Citywide

Policy Contact:
City Clerk
(530) 252-5103
hwhitlock@cityofsusanville.org

Table of Contents

Adopted by Resolution Number: XX-XXXX on XX XX, XXXX

Supersedes:

Effective Date:

Policy Review Schedule: Every 2 years from adoption date

CITY OF SUSANVILLE
Social Media Policy

INTERNAL POLICY

1 PURPOSE

This document defines the social networking and social media policy for the city of Susanville, the "Agency." To address the fast-changing landscape of the Internet and the way residents communicate and obtain information online, agency departments may consider using social media tools to reach a broader audience. The agency encourages the use of social media to further the goals of the agency and the missions of its departments, where appropriate.

2 DEFINITIONS

- Social media: websites and applications that enable users to create and share content or to participate in social networking.
- Private commercial transactions: exchanges that involve payment for goods or services
- Commercial endorsement: statement that expresses support for or approval of a particular product, brand, or service.

3 PERSONAL VS. PROFESSIONAL GUIDELINES

3.1 Personal Use:

All Agency employees may have personal social media sites. These sites should remain personal in nature and be used to share personal opinions or non-work-related information. Following this principle helps ensure a distinction between sharing personal and agency views.

Employees shall not originate posts containing Agency business on personal social media sites. Employees shall not post to personal social media sites while working. Employees conduct on personal social media sites is publicly visible, therefore employees should conduct themselves in a manner befitting a city of Susanville employee at all times.

Agency employees must never use their agency e-mail account or password in conjunction with a social media site. The following guidance is for agency employees who decide to have a personal social media or who decide to comment on posts about official Agency business:

- State your name and, if relevant, role, when discussing agency business;
- Use a disclaimer such as: "The postings on this site are my own and don't reflect or represent the opinions of the agency for which I work."

If social media is used for official agency business, the entire agency site, regardless of any personal views, is subject to best practice guidelines and standards.

3.2 Professional Use

All official agency-related communication through social media should remain professional in nature and should always be conducted in accordance with the Agency's practices and expectations. Employees must not use official agency social media for political purposes, to conduct private commercial transactions, or to engage in private business activities. Agency employees should be mindful that inappropriate use of official agency social media can be grounds for disciplinary action.

Only individuals authorized by the Agency may publish content to an agency website or agency social media account.

4 POSTING

Official social media sites need to be clear, precise and follow industry best practices for posting updates. All content posted to agency social media should be:

- Relevant – Information that engages residents and pertains to their daily lives
- Timely – Pertains to deadlines, upcoming events, or current news
- Actionable – Prompts residents to take action

Please refer to the agency style guide for specific guidelines on content format.

5 WHAT NOT TO POST

Agency employees may not publish content on agency social media sites that includes:

- Confidential information
- Copyrighted material without permission
- Profane, racist, sexist, threatening or derogatory content or comments
- Partisan political views
- Commercial endorsements or SPAM

6 RETENTION

Social media sites are subject to the California public Records Act. Any content produced or maintained on an agency social media site, including communication posted by the agency and communication received from citizens, is a public record.

- The department maintaining a site shall preserve records pursuant to the relevant records retention schedule in a format that preserves the integrity of the original record and is easily producible. Furthermore, retention of social media records shall fulfill the following requirements: Social media records are captured in a continuous, automated fashion throughout the day to minimize a potential loss of data due to deletion and/or changes on the social networking site.
- Social media records are maintained in an authentic format (i.e. ideally the native technical format provided by the social network, such as XML or JSON) along with complete metadata.
- Social media records are archived in a system that preserves the context of communications, including conversation threads and rich media, to ensure completeness and availability of relevant information when records are accessed.
- Social media records are indexed based on specific criteria such as date, content type, and keywords to ensure that records can be quickly located and produced in an appropriate format for distribution (e.g. PDF).
- Each employee who administers one or more social networking sites on behalf of the Agency has self-service, read-only access to search, and produces relevant social media records to fulfill public information and legal discovery requests as needed.

The Agency utilizes an automated archiving solution provided by ArchiveSocial to comply with applicable public records law and fulfill the above record retention requirements. The Agency archive is available at www.ArchiveSocial.com.

7 REGISTERING A NEW PAGE

All city of Susanville social media sites shall be (1) approved by the City Administrator (2) published using approved social networking platform and tools, and (3) administered by the contact or their designee.

8 DEREGISTERING AN EXISTING PAGE

If a social media page is no longer of use, (1) notify the City Administrator (2) ensure records have been archived according to agency guidelines, (3) unpublish and delete page.

EXTERNAL POLICY

1 PURPOSE

To build communication and trust with our residents and visitors and encourage participation through comments and feedback.

2 GOALS

The city of Susanville aims to effectively use Social Media Accounts to:

- Provide information
- Support community engagement and outreach
- Support marketing and promotional campaigns
- Frame the public conversation around the city of Susanville
- Assist with recruitment efforts

Please be aware that when engaging with this agency through Social Media, you agree to the following.

3 MODERATION OF THIRD-PARTY CONTENT

The agency does not necessarily endorse, support, sanction, encourage, verify, or agree with Third Party comments, messages, posts, opinions, advertisements, videos, promoted content, external hyperlinks, linked websites (or the information, products or services contained therein), statements, commercial products, processes, or services posted on any Social Media Site.

This agency social media site serves as a limited public forum and all content published is subject to preservation and disclosure in accordance with the California Public Records Act. User-generated posts may be rejected or removed when the content includes any of the following:

- incitement of violence or violent behavior,
- defamation or spread of misinformation,
- copyrighted or commercial material,
- fraudulent material or accusations, or
- obscene or illegal material.

We do not allow information intended to compromise the safety or security of the public or public systems. You participate at your own risk, taking personal responsibility for your comments, your username and any information provided.

4 RETENTION

Social media sites contain communications sent to or received by the Agency and its employees, and such communications are therefore public records subject to California Statute 6250-6270. These retention requirements apply regardless of the form of the record (e.g. digital text, photos, audio, and video). The Department maintaining a site shall preserve records pursuant to a relevant records retention schedule.

5 EMERGENCY POSTINGS

Social media sites are not monitored 24/7. If there is an emergency, contact 911.

RESOLUTION NO. 23-6260
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE ADOPTING THE CITY OF SUSANVILLE SOCIAL MEDIA POLICY

WHEREAS, the City of Susanville utilizes social media networking sites to communicate and share information with the public; and

WHEREAS, a Social Media Policy is necessary to address the fast-changing landscape of the Internet and the way residents communicate and obtain information online; and

WHEREAS, the Social Media Policy addresses the use of personal and professional social media accounts and provides policy on social media conduct for city staff; and

WHEREAS, the Social Media Policy addresses the retention of social media sites containing communications sent or received by the city of Susanville and are subject to the California Public Records Act retention requirements.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville hereby authorizes the adoption and implementation of the Social Media Policy.

APPROVED:________________________
Quincy McCourt, Mayor

ATTEST:________________________
Heidi Whitlock, City Clerk

The foregoing resolution was adopted at a regular meeting of the City Council of the City of Susanville, held on the 6th day of Dec. 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM:______________________________
Margaret Long, City Attorney

AGENDA ITEM NO. 13.A
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Heidi Whitlock, Administrative Services
Action Date:	December 6, 2023
SUBJECT:	Department Reports
PRESENTED BY:	Dan Newton, City Administrator
SUMMARY:	The City Administrator Reports is designed for Department Heads to address the Council on a variety of topics, is needed. Also, for the Council to address any questions or comments regarding that Department Head.
FISCAL IMPACT:	None.
ACTION REQUESTED:	Information only.
ATTACHMENTS:	

AGENDA ITEM NO. 14.A
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Heidi Whitlock, Administrative Services
Action Date:	December 6, 2023
SUBJECT:	Future Council Items
PRESENTED BY:	Dan Newton, City Administrator
SUMMARY:	Any person may address the Council during Business from the Floor and throughout the City Council agenda's staff reports and agenda items. To encourage public participation in City Council meetings and address items brought forth to the podium by the public, staff has compiled a list from the past 3 months of City Council meetings and categorized items brought forth to the podium by date the comment was received, agenda item topic comment was received on, and public comments received during Business from the Floor for Council's review and to help staff prioritize and address public items.
FISCAL IMPACT:	None.
ACTION REQUESTED:	Informational item with possible direction to staff.

ATTACHMENTS:
231206 Items List.pdf

BUSINESS FROM THE FLOOR

8/2/2023	Consider improving and recruiting new recycling centers for community
8/2/2023	Consider speed survey, traffic patrol, or stop sign on Cypress Street
8/2/2023	Consider recognition for city for support to the Community Garden and facility projects
8/2/2023	Consider tree and limb abatement within city limits
8/2/2023	Consider tennis community while incorporating pickleball at the tennis courts
8/16/2023	Consider making the projects at the Airport a priority
8/16/2023	Consider effort being placed on HUSA surveys to be directed towards Economic Development efforts instead
9/6/2023	Consider moving speed study on Cypress higher on the priority list
10/18/2023	Request to step up on Code Enforcement efforts due to a recent fire
11/1/2023	Request for street closure in support of Our Lady of Guadalupe on December 10, 2023
11/1/2023	Consider shorter time period (less than 5 days) for placing upcoming "no parking" signs along Main Street
11/1/2023	Consider improving safety of sidewalks by placing two sided strobe lights on pedestrian crossing signs.
11/1/2023	Consider maintenance, upgrading and adding to the City's Christmas decorations along Main Street
11/1/2023	Consider support of Chamber hosting the Magical Christmas event by waiving fees, etc
11/15/2023	Consider agendizing the 75-unit apartment complex to discuss further
11/15/2023	Consider creation of a board as required to maintain status as a "Fire Wise Community"

Council requested - FUTURE COUNCIL ITEMS

	Update on Charging Station
	Discussion regarding MOU with Lassen Historical Society
	Discussion regarding American Rescue Plan Act Funding (ongoing)
	Discussion on collaboration with Lassen County and Susanville Indian Rancheria and City of Susanville to hire a liaison to collaborate with all three entities
	Discussion regarding options to work with community on animal control and animal shelter agreement
	Discussion regarding Councilmembers volunteering on projects
	Discussion regarding partnership with Lassen Family Services in efforts to prioritize youth
	Discussion regarding Council trainings and nepotism recusal policy training
	Discussion regarding tier two of shopping cart ordinance and enforcement of ordinance
	Discussion regarding increased theft within the community and increase council support to police department
	Discussion regarding proclamation declaring Susanville as a sanctuary city for the unborn
	Discussion regarding bringing Airport Capital Improvement Plan to council earlier in the year
	Discussion proving funding to police department facility renovation
	Discussion regarding banner permits
	Discussion regarding street legal ATV and golf cart ordinance
	Discussion regarding Veterans preference in hiring
	Discussion regarding city's airport hangar current use as a city storage
	Discussion regarding graffiti
	Discussion regarding dog/animal control nuisance ordinance
	Update on Speed Survey
	Discussion regarding LARP Agreement for Operation and Maintenance of Susanville Community Garden
	Discussion regarding County housing development on city property options
8/2/2023	Discussion regarding Memorial Park Tennis Court ordinance change to include pickleball and discussion of city pickleball courts
	Update on Police Department grooming standards policy and uniform policy
	Discussion regarding street maintenance efforts and streets equipment procurement
11/1/2023	Consider the use of council discretionary funds to assist in the purchase of fireworks for Christmas event
11/15/2023	Corner of N. Weatherlow and North Street, landscaping (place on very bottom of red list)
11/15/2023	Ban on 99 cent bottles

Completed Items

8/16/2023	~~Consider support of both the Rails to Trails Festival and the Gravel Adventure Ride~~
~~11/1/2023~~	~~Consider the use of council discretionary funds to assist in the purchase of fireworks for Christmas event~~