

# CITY OF LOYALTON

COUNTY OF SIERRA  
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OFFICE OF THE MAYOR

## AGENDA FOR THE REGULAR MEETING OF THE LOYALTON CITY COUNCIL

6:00 P.M. – LOYALTON SOCIAL HALL- 105 BECKWITH STREET  
DECEMBER 19, 2017  
NEXT ORDINANCE #420  
NEXT RESOLUTION NO. 7-2017

AGENDA & PACKET AVAILABLE ON CITY WEB SITE  
[cityofloyalton.org](http://cityofloyalton.org)

Matters under the jurisdiction of the Council, and whether or not on the posted agenda, may be addressed by the general public during the Public Comment Opportunity Time. No action may be taken or substantive discussion on matters not on the posted agenda.

The Council limits public comment to three minutes per person and not more than three individuals addressing the same subject.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA
5. ANNOUNCEMENTS
6. APPROVAL OF MINUTES  
Regular Meeting Minutes- November 21, 2017  
Special Meeting Minutes- December 11, 2017
7. PUBLIC COMMENT

8. **TIMED ITEM**  
NONE
9. **STAFF REPORTS**  
NONE
10. **FIRE DEPARTMENT REPORT**
11. **FINANCIAL COMMITTEE REPORT**
  1. Approval of Financial Report
  2. Approval of Bills Paid
  3. Acknowledgement of Approval of Funds Transfers to Account 0559 for payment of USDA Loans, January 2018
  4. Acknowledgement of Approval. City of Loyaltan-PP 60
  5. Review and approval of the USDA's SF 271 & SF 272 (PP60) changes submitted by Doug Colucci
  6. Review Audit Proposals for 2017, 2018, 2019 received from Larry Bain & R.J. Ricciardi
12. **PUBLIC WORKS COMMITTEE REPORT/PARK AND RECREATION**
13. **OTHER COMMITTEE REPORTS**
14. **DISCUSSION AND POSSIBLE ACTION ITEMS**
  1. Discussion and Possible action regarding adding Council to the PB Accounts. (submitted by Mayor Rogers)
  2. Discussion and Possible action regarding CALPERS-retirement for former employees. (Submitted by M. Marin)
  3. Discussion and Possible action regarding approval of letter to the Board of Supervisors in regards to basic city services. (submitted by M. Marin)
15. **CLOSED SESSION:**  
NONE
16. **ADJOURNMENT:**

November 21, 2017

## **REGULAR MEETING**

The regular meeting of the Loyalton City Council was called to order by Mayor Mark Marin on November 21, 2017 at 6:00pm at the Loyalton Social Hall.

## **COUNCIL MEMBERS PRESENT**

M. Marin, J. VanDaam, N. Rogers

## **COUNCIL MEMBERS ABSENT**

None

## **STAFF PRESENT**

K. Graves-City Clerk, T. Smith-City Bookkeeper

## **GUESTS PRESENT**

D. Yoga, L. Ryan, B. Kinkead, C. Jordan, M. Wellborn, Deputy M. Fisher, L. Vanetti, J. Beard, J. Buck, A. Fassbender, C. Fassbender, Ray Belli, P. Roen, L. Horner, E. Benson, M. Lombardi, D. May, L. Wright, O. McGarity, P. Jardin, J. Marsh, C. Johnson, J. Cussins, D. Cussins, K. Russell, T. Johnson, R. Moore and J. Smith

## **APPROVAL OF AGENDA**

(1 attachment) J. VanDaam moved to approve the agenda with the removal of the Timed Item of Mr. Bill Copren. , M. Marin seconded. Roll call, J. VanDaam-Aye, J. Markum, N. Rogers-Aye, M. Marin-Aye. Motion Carried.

## **ANNOUNCEMENTS**

J. Markum led the flag salute.

1 Verizon will not talk to anyone from the city. The property is only supposed to be used for Graves or parking, therefore there can be no buildings on the property.

2. M. Marin is stepping down as the mayor due to medical issues. N. Rogers will be taking over until the first of the year. Then they can appoint a new mayor at that time. M. Marin will still be involved in the council.

3. Deputy M. Fisher talked about not only the trailers that have come from the trailer court but about all vehicles in the city limits that are not registered. There is a City Ordinance about trailers and unregistered vehicles being on City Streets. They know who is where and are keeping track of them. Most of the trailers that are on private property have the property owner's permission to be there. Deputy Fisher said that he would be willing to be on a committee to look at the City Ordinances to see what needs to be changed and can be done. We need to make sure that it is universal and not just pick and choose, because all of this comes with a price tag. It does cost the City to remove these items and what is the city willing to pay. The Sheriff's Office is aware of the problem.

## **APPROVAL OF MINUTES**

(1 attachment) M. Marin moved to approve the regular meeting minutes from 10/17/17. N. Rogers seconded. M. Marin moved to approve the minutes from the Special Meeting on 10/27/17. J. Van Daam seconded. M. Marin moved to approve the minutes from the Special Meeting on 11/15/17. J. Van Daam Seconded. Roll call J. VanDaam-AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion Carried.

## **PUBLIC COMMENT**

D. Yegge wanted to talk about PERS as we are coming up on the first of the Year and he wanted to know what was going to be done about possibly getting a contract. They lost over 60% of their pay. He knows that the new council is not the one that stopped paying into it and would like to try to find a solution. He would like to have a Meeting on December 5, 2017 to discuss this.

## **TIMED ITEM- CANCELLED**

## **STAFF REPORTS/WRITTEN COMMUNICATIONS**

Letter from Northern Sierra Air Quality was discussed and since the Co-Gen Plant is up and running again they are going to start checking the air quality in Loyalton. They will update and bring all of their own equipment.

Letter from Smith & Newell Certified Public Accountants

They can't add the City at this time as they are all booked up for the next year. They will keep us in mind for another year. At this time we haven't heard from anyone else.

## **FIRE DEPARTMENT REPORT**

NONE

## **FINANCIAL REPORT**

1. Payment of bills  
M. Marin motions to pay the bills not to exceed \$56,492.53. N. Rogers Seconded. Roll Call J. VanDaam -AYE, J. Markum-AYE, N. Rogers- AYE, M. Marin-AYE. Motion Carries
2. Acknowledgement of Approval of Funds Transfer to account 0559 for payment of USDA Loans  
J. Markum moves to pay \$30,000.00 to the USDA. N. Rogers Seconded, Roll Call: J. VanDaam-AYE, J. Markum-AYE, N. Rogers-AYE, and M. Marin-AYE. Motion Carries
3. Approval of Financial Report. M. Marin motions to approve the Financial Report, J. VanDaam seconded. Roll Call: J. VanDaam-AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion Carries

## **Public works Committee report/ Parks and Recreation:**

NONE

## **Other Committee Reports:**

NONE

## **DISCUSSION AND POSSIBLE ACTION ITEMS**

1. Discussion and Possible Action regarding Concerned Citizens Committee (8 man) for Proposed Fire District for Greater Loyalton Area. Committee to report back to City Council (2-Loyalton Pines, 2-Ranch Community, 2-Loyalton, and 2 Sierra Brooks.  
The City of Loyalton does not have the funds to do this. J. Markum and J. Van Daam are on an AD HOC committee to look into this. J. Markum spoke on this and if we contract through the Sierra County Fire District 1 we could make approx. \$50,000.00. There was a lot of discussion on this. J. VanDaam moves to vote yes on the 8 man committee. There was no Second. M. Marin motions to not go with the 8 man committee. N. Rogers seconded. Roll Call: J. Vandaam-NAY, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion carries with a 3 to 1 vote.

2. Discussion and Possible Action regarding CAL PERS- retiree pay. There is a whole new council. We are being told that the City does not have the funds, we have no contract. J. Markum says that she does not have enough information to make a decision. D. Yegge said that three of the previous council members could have gotten PERS, there was a contract offered and it was a NAY. He would like to meet with the City and their Attorney to see what we can come up with. D. Yegge will get the old contract to see what was under consideration. M. Marin does not trust Tom Barr. J. VanDaam motions to make a new contract for PERS. J. Markum seconded. Roll Call: J. Van Daam-AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion Carries. Now we need to see about the December payment. J. Markum moves to pay the December payment from the Contingency Fund. N. Rogers seconded. Roll Call: J. VanDaam-AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion Carries

3. Discussion and Possible action regarding the Security System Monitoring Expenses (Annually) for a system that we don't use because it doesn't work. M. Marin motions to shut the system off. J. VanDaam seconded. Roll Call: J. VanDaam-AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion carries. D. Yegge will talk to the thrift store about the system that they just installed and get back to the City.

4. Discussion and possible action regarding Feather River Archery Club. Legal Council to draw up an agreement pertaining to 11/13/17 email from SCORE. J. Smith from the Archery Club said that Mark Tanner Construction from Truckee will do the Construction. It was also discussed that when not in use from the Club then possibly it could be used as an extra Gym for the schools. Tracy will contact Marcus about helping to write up a contract. M. Marin motion to draw up a contract that they take the building as is and expunged the City of all Liability. J. Markum seconded. Roll Call: J. VanDaam –AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion carries.

5. Discussion and Possible action regarding the Amendment to the Holiday Schedule. Want to amend and add Martin Luther King Holiday.

J. Markum wants to wait and look into this and vote on it at the next meeting. J. VanDaam seconded. Roll Call: J. Van Daam-AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin –AYE. Motion Carries.

6. Discussion and Possible Action to the Adoption of Resolution 6-2017 Local Partnership. J. Markum motions to adopt the Resolution 6-2017 Local Partnership Program. J. VanDaam Seconded. Roll Call: J. VanDaam-AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion Carries.

7. Discussion and Possible Action regarding the Regional Transportation Improvement Program (RTIP). M. Marin motions for the Regional Transportation Improvement Program to submit for inclusion in the State Transportation Improvement Program. J. VanDaam Seconded. Roll Call: J. VanDaam –AYE, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion Carries.

8. Discussion and Possible Action regarding Loyalton City Fire contraction with the Sierra County Fire Protection District 1. J. Markum Motions that the City Council and Loyalton Fire to enter into contract with the Sierra County Fire Protection District 1. N. Rogers seconded. Roll Call: J. VanDaam-NAY, J. Markum-AYE, N. Rogers-AYE, M. Marin-AYE. Motion carries with a 3 to 1 vote.

**Meeting Adjourned**

APPROVED: \_\_\_\_\_

Mayor Mark Marin

ATTEST: \_\_\_\_\_

Kate Graves, City Clerk

December 11, 2017

**SPECIAL MEETING**

The special meeting of the Loyalton City Council was called to order by Mayor Nancy Rogers on December 11, 2017 at 1:00 pm at the Loyalton City Hall.

**COUNCIL MEMBERS PRESENT**

N. Rogers, M. Marin, J. Markum, J. VanDaam

**COUNCIL MEMBERS ABSENT**

**STAFF PRESENT**

Kathy LeBlanc-Deputy City Clerk

**GUESTS PRESENT**

J. Buck, M. Lombardi, J. Cussins, S. Stoughtenger

**APPROVAL OF AGENDA**

1. M. Marin made a motion to approve the agenda as presented, it was seconded by J. VanDaam. Roll Call Vote: N. Rogers- Aye, M. Marin- Aye, J. VanDaam- Aye, J. Markum- Aye. Motion Carried.

**ANNOUNCEMENTS**

M. Marin inquired about the trailers that are on private property throughout the city. Mayor Rogers stated that she has been in contact with M. Fisher of the Sheriff's Department and he is taking care of the situation, she will check back in with him and let the council know.

**PUBLIC COMMENT**

M. Lombardi stated that at the last council meeting it was discussed to review the City Ordinances to make sure that they were up to date. He would like the council to consider reviewing the ordinances. J. Buck inquired about the electronic speed signs. Mayor Rogers stated a letter has been sent to the Transportation Committee. J. VanDaam stated that the current speed signs must be addressed before the electronic speed signs are installed.

**DISCUSSION AND POSSIBLE ACTION:**

Samantha Stoughtenger of Farr West Engineering gave the council a report on the proposed projects that Farr West Engineering will be providing for the City of Loyalton, and stated that the funds must be expended by June 2018; these projects will include the Church Street Sewer Replacement for the cost of \$276, 000 and Loyalton Sewer Collection System Piping for the cost of \$29, 520. J. Cussins inquired about the lateral connections stating the City does not maintain the laterals. Council Member J. Markum would like to keep the lateral connections in the contract. Ms. Stoughtenger stated that the contractor will look into sending a letter to the property owners that this will affect with an explanation regarding the laterals, she also gave

the council an option of having a GIS mapping system done for the City in the amount of approximately \$40,000. She also addressed the concerns that the City Attorney had on the contract stating that all concerns will be handled. She stated that the project should be about 5 weeks. It was moved by M. Marin, seconded by J. VanDaam to approve the contract as submitted by Farr West. Roll Call: Mayor Rogers-Aye, M. Marin-Aye, J. VanDaam-Aye, J. Markum-Aye. Motion carried.

**MEETING ADJOURNED**

**APPROVED:** \_\_\_\_\_

**Mayor Nancy Rogers**

**ATTEST:** \_\_\_\_\_

**Kathy LeBlanc-Deputy City Clerk**



**City of Loyaltan**  
**Revenue & Expenditures-Financial Report**  
 As of December 13, 2017

	Dec 13, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Enterprise Loan MM 0559	312,559.04
<b>General Funds</b>	
General Checking 1956- NEW	16,694.29
General Contingency Saving 0322	103,095.18
<b>Total General Funds</b>	119,789.47
<b>Designated Funds</b>	
WWTP Settlement MM 4321	2,676,445.59
Fire Dept. Reserve 7243	21,555.14
WWTP Construction 1990	5,978.79
Community Dev Block Grant 0059	3,231.16
<b>Total Designated Funds</b>	2,707,210.68
Cash Drawer	450.00
<b>Total Checking/Savings</b>	3,140,009.19
<b>Accounts Receivable</b>	
Accounts Receivable	97,204.60
<b>Total Accounts Receivable</b>	97,204.60
<b>Other Current Assets</b>	
Grants Receivable	-79,051.19
CDBG Loans Receivable	14,104.53
Due From Other Funds	389,174.04
Due From Sewer Fund	-30,000.00
<b>Accounts Receivable- Government</b>	
General Accounts Receivable	-600.00
Accounts Receivable- Government - Other	-100.00
<b>Total Accounts Receivable- Government</b>	-700.00
<b>Accounts Receivable- Proprietar</b>	
Reserve for Bad Debt	-188,104.18
Accts Receivable- Late Fees Wat	4,911.53
Accts Receivable- Late Fees Sew	12,239.07
Sewer Ent. Accounts Receivable	222,648.20
Water Ent. Accounts Receivable	
Reconnect fee	-686.04
Water Ent. Accounts Receivable - Other	110,880.84
<b>Total Water Ent. Accounts Receivable</b>	110,194.80
<b>Total Accounts Receivable- Proprietar</b>	161,889.42
<b>Total Other Current Assets</b>	455,406.80
<b>Total Current Assets</b>	3,692,620.59
<b>Fixed Assets</b>	
<b>Fixed Assets</b>	
Construction in Progress	238,826.18
Land	378,612.00
Buildings	1,029,606.34
Improvements	11,667,426.16
Machinery and Equipment	1,279,747.77
Accumulated Depreciation	-4,619,593.00
<b>Total Fixed Assets</b>	9,974,625.45
<b>Total Fixed Assets</b>	9,974,625.45
<b>TOTAL ASSETS</b>	<b>13,667,246.04</b>
<b>LIABILITIES &amp; EQUITY</b>	

**City of Loyaltan**  
**Revenue & Expenditures-Financial Report**  
 As of December 13, 2017

	Dec 13, 17
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	36,695.45
<b>Total Accounts Payable</b>	36,695.45
<b>Other Current Liabilities</b>	
Current Portion-Long Term Debt	-123,505.60
Due to Other Governments	41,836.27
Due to Other Funds	389,174.04
Sales Tax Payable	-1,024.00
J. Cussins Converted Sick Liab	25,738.64
Due to General Fund	-30,000.00
Accrued Bond Interest Payable	59,544.70
<b>Accrued Payroll</b>	
Propriety Accrued Payroll	
Water Ent. Accrued Payroll	132.51
Sewer Ent. Accrued Payroll	335.51
<b>Total Propriety Accrued Payroll</b>	468.02
Governmental Accrued Payroll	5.67
<b>Total Accrued Payroll</b>	473.69
Customer Deposits	200.00
<b>Payroll Liabilities</b>	
Employee Liability Deductions	-812.92
State Taxes	142.86
Federal Taxes	-126.30
Payroll Liabilities - Other	8,405.19
<b>Total Payroll Liabilities</b>	7,608.83
<b>Total Other Current Liabilities</b>	370,045.57
<b>Total Current Liabilities</b>	406,742.02
<b>Long Term Liabilities</b>	
John Deere Credit Payable70422	-0.03
John Deere Credit Payable 5215	21,284.56
<b>Bonds Payable</b>	
USDA 92-07	3,215,000.00
Note Payable- Water Proj 91-05	978,400.00
USDA Sewer 92-01	835,338.00
USDA Sewer 92-03	124,491.00
<b>Total Bonds Payable</b>	5,153,229.00
<b>Total Long Term Liabilities</b>	5,174,513.53
<b>Total Liabilities</b>	5,581,255.55
<b>Equity</b>	
Unassigned (Fund Equity)	199,791.14
Reserved Funds	32,967.98
Invested in Fixed Assets	4,956,179.67
Unreserved Fund Balance	2,138,391.17
Net Income	758,660.53
<b>Total Equity</b>	8,085,990.49
<b>TOTAL LIABILITIES &amp; EQUITY</b>	13,667,246.04

**City of Loyaltan**  
**Revenue & Expenditures**  
 July 1 through December 13, 2017

	Jul 1 - Dec 13, 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Transfer In	26,776.24
Building Permits	4,939.13
Donations	1,649.88
<b>Property Taxes</b>	
Supplemental	1,172.54
Homeowners	395.22
Clerk Fees	201.85
Secured	6,730.07
Unsecured	7.73
Prior Year	42.39
<b>Total Property Taxes</b>	8,549.80
<b>Taxes &amp; License Revenue</b>	
Sales & Use	25,955.62
License & Permits	5,055.00
<b>Total Taxes &amp; License Revenue</b>	31,010.62
<b>Intergovernmental - Federal</b>	
USDA Grant	1,758.00
<b>Total Intergovernmental - Federal</b>	1,758.00
<b>Intergovernmental - State</b>	
Highway Users Tax	
2103 (Gas Tax)	1,327.65
2105	1,510.29
2106	2,024.09
2107	1,948.23
2107.5	1,000.00
<b>Total Highway Users Tax</b>	7,810.26
<b>Total Intergovernmental - State</b>	7,810.26
<b>Enterprise Income</b>	
<b>Sewer Service Income</b>	
Late Fees Sewer	1,420.28
Sewer Service Income - Other	129,750.28
<b>Total Sewer Service Income</b>	131,170.56
<b>Water Service Income</b>	
Connection Fee	3,250.00
Late Fees Water	710.12
Water Service Income - Other	67,621.86
<b>Total Water Service Income</b>	71,581.98
<b>Total Enterprise Income</b>	202,752.54
<b>Charges for Current Services</b>	
Copies & Faxes	142.45
Hook-ups	500.00
Cemetery	
Plots	2,000.00
<b>Total Cemetery</b>	2,000.00
<b>Rent Income</b>	
Auditorium Rental	60.00
Social Hall	340.00
Rent Income - Other	4,500.00
<b>Total Rent Income</b>	4,900.00
<b>Service Area Revenue</b>	10,000.00

**City of Loyalton**  
**Revenue & Expenditures**  
 July 1 through December 13, 2017

	<u>Jul 1 - Dec 13, 17</u>
Charges for Current Services - Other	3,754.52
<b>Total Charges for Current Services</b>	<b>21,296.97</b>
Revenue Use of Money & Property	
Interest Income	1,420.61
Revolving Loan	1,224.21
<b>Total Revenue Use of Money &amp; Property</b>	<b>2,644.82</b>
Miscellaneous Revenue	
Other Income	
Settlement - WWTP	965,000.00
<b>Total Other Income</b>	<b>965,000.00</b>
Miscellaneous Revenue - Other	1,797.02
<b>Total Miscellaneous Revenue</b>	<b>966,797.02</b>
<b>Total Income</b>	<b>1,275,985.28</b>
<b>Gross Profit</b>	<b>1,275,985.28</b>
Expense	
Refund	
Bidg Permit - Indemnification	250.00
<b>Total Refund</b>	<b>250.00</b>
DSA 786 Fees	0.90
Small Tools & Equipment	
Small Tools & Equipment - Other	32.16
Small Tools & Equipment - Other	3,936.61
<b>Total Small Tools &amp; Equipment</b>	<b>3,968.77</b>
Repairs & Maintenance	3,421.36
Utilities	
Security	240.00
Internet - Broadband	987.45
Propane	2,182.29
Electric	
Electric for Discharge	195.45
Electric - Other	44,847.69
<b>Total Electric</b>	<b>45,043.14</b>
Garbage Disposal	425.70
Utilities - Other	172.30
<b>Total Utilities</b>	<b>49,050.88</b>
Equipment Repair & Maintenance	13,390.81
Reconciliation Discrepancies	4.62
Taxes	
Solid Waste Benefit Assessment	4,820.46
Property Tax	585.59
Taxes - Other	91.03
<b>Total Taxes</b>	<b>5,497.08</b>
Salaries and Wages	
Workers Comp.	7,811.74
Payroll Tax Expense	6,769.55
Payroll Expense	
Part Time Wages	28,378.94
Payroll Expense - Other	57,485.54

**City of Loyaltan**  
**Revenue & Expenditures**  
 July 1 through December 13, 2017

	Jul 1 - Dec 13, 17
<b>Total Payroll Expense</b>	85,864.48
<b>Total Salaries and Wages</b>	100,445.77
<b>Employee Benefits</b>	
Nationwide City	332.48
Health Insurance	1,460.52
<b>Total Employee Benefits</b>	1,793.00
<b>Services and Supplies</b>	
Postage	866.00
Advertising	228.55
Automobile Expense	
Fuel	3,323.03
Automobile Expense - Other	1,170.56
<b>Total Automobile Expense</b>	4,493.59
Bank Service Charges	61.00
Chemicals	984.85
Contracted Services	
Building Permits	169.00
Health/Drug Screening	653.77
Professional Fees	9,320.00
Legal Fees	104,242.80
Auditing Expense	7,147.00
Testing	6,292.00
Contracted Services - Other	33,923.03
<b>Total Contracted Services</b>	158,747.60
Dues and Subscriptions	1,085.60
Equipment Rental	276.03
Insurance	
Liability Insurance	19,090.16
Property Insurance	15,266.56
Travel for SCORE	319.80
Insurance - Other	297.00
<b>Total Insurance</b>	34,973.52
Licenses and Permits	18,066.34
Miscellaneous	
Meals	36.99
Miscellaneous - Other	93.51
<b>Total Miscellaneous</b>	130.50
Office Expense	3,559.39
Operating Supplies	2,462.54
Telephone	1,373.43
Travel	311.28
Services and Supplies - Other	1,161.97
<b>Total Services and Supplies</b>	228,782.19
<b>Total Expense</b>	406,605.38
<b>Net Ordinary Income</b>	869,379.90
<b>Other Income/Expense</b>	
Other Expense	
Transfers Out	26,776.24
Debt Service	
Interest Expense	
Interest 91-05 Water	22,047.75
Interest 92-01 Sewer	18,862.59

4:43 PM  
12/13/17  
Accrual Basis

**City of Loyaltan**  
**Revenue & Expenditures**  
July 1 through December 13, 2017

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	<u>Jul 1 - Dec 13, 17</u>
Interest 92-03 Sewer	2,807.79
Interest 92-07 Sewer	40,225.00
<b>Total Interest Expense</b>	<u>83,943.13</u>
<b>Total Debt Service</b>	<u>83,943.13</u>
<b>Total Other Expense</b>	<u>110,719.37</u>
<b>Net Other Income</b>	<u>-110,719.37</u>
<b>Net Income</b>	<u><u>758,660.53</u></u>

4:48 PM  
12/13/17  
Cash Basis

City of Loyalton  
Bills Paid

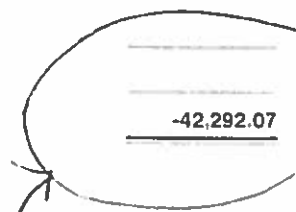
As of December 13, 2017

Type	Date	Num	Name	Memo	Paid Amount
<b>Enterprise Loan MM 0559</b>					
Total Enterprise Loan MM 0559					
<b>General Funds</b>					
<b>General Checking 1956- NEW</b>					
Transfer	12/01/2017			Authorized Funds Transfer by Council 11.21.17 fo...	2,286.76
Transfer	12/01/2017			Authorized Funds Transfer by Council 11.21.17 fo...	2,286.75
Liability Check	12/01/2017	EFT	Employment Development De...	69817369	-44.98
Liability Check	12/01/2017	EFT	US Treasury-941	94-6000364	-364.00
Liability Check	11/29/2017	EFT	Employment Development De...	69817369	-41.86
Liability Check	11/29/2017	EFT	US Treasury-941	94-6000364	-947.22
Liability Check	11/29/2017	EFT	Employment Development De...	69817369	-126.56
Bill Pmt -Check	12/12/2017	EFT	Nationwide	PPE 12.09.2017	-101.40
Liability Check	12/12/2017	EFT	US Treasury-941	94-6000364	-1,034.54
Liability Check	12/12/2017	EFT	Employment Development De...	69817369	-47.70
Liability Check	12/12/2017	EFT	Employment Development De...	69817369	-136.96
Bill Pmt -Check	12/13/2017	EFT	Bank of America	5472064000010235	-2,075.94
Bill Pmt -Check	12/13/2017	EFT	PITNEY BOWES INC Purcha...	8000-9000-0953-9911	-276.03
Bill Pmt -Check	11/22/2017	4737	Northern Sierra Air Quality Mg...	Burn Permit #4013 for WWTP	-68.34
Paycheck	12/01/2017	4738	Cussins, John C		-1,419.52
Paycheck	12/01/2017	4739	Jardin, Patsy E		-2,155.92
Paycheck	12/01/2017	4740	McGarity, Orville D		-342.53
Paycheck	12/01/2017	4741	Yegge, Donald M.		-655.54
Paycheck	12/01/2017	4742	Irwin, William E		-1,014.64
Paycheck	12/01/2017	4743	Jordan, Keith S		-1,165.66
Paycheck	12/01/2017	4744	LeBlanc, Katherine L		-686.81
Paycheck	12/01/2017	4745	Smith, Tracy A		-551.87
Bill Pmt -Check	11/29/2017	4746	POSTMASTER	December 2017 Water Sewer Billing	-93.16
Check	11/29/2017	4747	Michael Scott		-259.00
Check	11/29/2017	4748	Nicole Johnson	Return of Indemnification Deposit, Building Permit	-250.00
Bill Pmt -Check	12/05/2017	4749	Amerigas*	201913977	-242.50
Bill Pmt -Check	12/05/2017	4750	AT&T CALNET 3		-81.70
Bill Pmt -Check	12/05/2017	4751	City of Portola	Inspections	-105.00
Bill Pmt -Check	12/05/2017	4752	L N Curtis & Sons	Green Non-Conductive Twin Line Hose (JE)	-213.37
Bill Pmt -Check	12/05/2017	4753	Liberty Utilities		-3,713.67
Bill Pmt -Check	12/05/2017	4754	O'Reilly Auto Parts	Transaction # s 3661415842 & 3661416309	-189.52
Bill Pmt -Check	12/05/2017	4755	Poster Compliance Center	Cust ID 410549 1 Year Renewal	-85.75
Bill Pmt -Check	12/05/2017	4756	Sierra Environmental Monitori...	LOY-001	-500.00
Bill Pmt -Check	12/05/2017	4757	Sucaba Fleet Services	Brush 10 Repairs	-637.20
Bill Pmt -Check	12/05/2017	4758	SVHC- Sierra Valley Home Ce...	1100	-312.59
Bill Pmt -Check	12/05/2017	4759	Verizon Wireless	370745244-000001	-38.01
Bill Pmt -Check	12/05/2017	4760	Whites Sierra Station, Inc	4-Snow Rims 4-Studded M&S Tires	-1,163.61
Bill Pmt -Check	12/05/2017	4761	S.C.O.R.E.	2017-18 Property / Liability Insurance	-2,863.06
Bill Pmt -Check	12/05/2017	4762	Sierra County Auditor	Police Contract	-1,250.00
Bill Pmt -Check	12/08/2017	4763	Petty Cash (Tracy Smith)	Petty Cash Drawer	-86.02
Paycheck	12/11/2017	4764	Irwin, William E		-1,070.32
Paycheck	12/11/2017	4765	Irwin, William E		-140.76
Paycheck	12/12/2017	4766	Cussins, John C		0.00
Paycheck	12/12/2017	4767	Jordan, Keith S		-1,104.60
Paycheck	12/12/2017	4768	LeBlanc, Katherine L		-690.07
Paycheck	12/12/2017	4769	Lombardi, Kimberly K		-35.09
Paycheck	12/12/2017	4770	Smith, Tracy A		-578.61
Bill Pmt -Check	12/13/2017	4771	Amerigas*	201913977	-286.21
Bill Pmt -Check	12/13/2017	4772	East Sierra Valley Chamber	12/31/17 - 12/31/18 Membership	-50.00
Bill Pmt -Check	12/13/2017	4773	Farr West Engineering	Contract-Professional Services	-7,784.93
Bill Pmt -Check	12/13/2017	4774	Keith Jordan	Phone Reimbursement - December 2017	-15.00
Bill Pmt -Check	12/13/2017	4775	Office Depot	6011 5661 5318 4480	-215.21
Bill Pmt -Check	12/13/2017	4776	Plumas-Sierra Telecomm.	Broadband, Account # 37225	-109.00
Bill Pmt -Check	12/13/2017	4777	Plumas Sierra Rural Electric		-2,815.66
Bill Pmt -Check	12/13/2017	4778	Porter Simon Professional Ser...	92132-13200M	-1,273.50
Bill Pmt -Check	12/13/2017	4779	Sierra Environmental Monitori...	LOY-001	-110.00
Bill Pmt -Check	12/13/2017	4780	United Healthcare Insurance ...	J. Cussins-January 2018 Premium - 327802773-1	-243.42
Bill Pmt -Check	12/13/2017	4781	Xerox Corporation	951429299	-426.51
Check	12/13/2017	4782	United Healthcare Insurance ...	VOID: Void Checkk-Accidentally left in printer/copier	0.00
Total General Checking 1956- NEW					-37,718.56
<b>General Contingency Saving 0322</b>					
Transfer	12/01/2017			Authorized Funds Transfer by Council 11.21.17 fo...	-2,286.76

4:48 PM  
12/13/17  
Cash Basis

City of Loyalton  
Bills Paid  
As of December 13, 2017

Type	Date	Num	Name	Memo	Paid Amount
Transfer	12/01/2017			Authorized Funds Transfer by Council 11.21.17 fo...	-2,286.75
			Total General Contingency Saving 0322		-4,573.51
			Total General Funds		-42,292.07
<b>Designated Funds</b>					
			WWTP Construction 1990		
			Total WWTP Construction 1990		
			Community Dev Block Grant 0059		
			Total Community Dev Block Grant 0059		
			Total Designated Funds		
<b>TOTAL</b>					<b>-42,292.07</b>

  
total to  
appear



**City of Loyalton**  
**Unpaid Bills**  
As of December 13, 2017

Type	Date	Num	Due Date	Aging	Open Balance
<b>AJE</b>					
General Journal	06/30/2012	AJE cx			2,646.60
Total AJE					2,646.60
<b>Audit Adjustments 2015</b>					
General Journal	07/01/2017	COLR...			-3,753.00
Total Audit Adjustments 2015					-3,753.00
<b>Bastian Engineering</b>					
Bill Pmt -Check	11/15/2017	4719			-346.25
Bill	11/02/2017	Inv. 17...	12/02/2017	11	346.25
Total Bastian Engineering					0.00
<b>Home Depot</b>					
Credit	08/12/2017	9292845			-13.48
Total Home Depot					-13.48
<b>Pape Machinery - POWERPLAN</b>					
Credit	11/26/2014	CM 92...			-6.00
Total Pape Machinery - POWERPLAN					-6.00
<b>POSTMASTER</b>					
Bill	10/31/2017		11/30/2017	13	225.00
Total POSTMASTER					225.00
<b>S.C.O.R.E.</b>					
Bill	07/01/2017	1718...	07/31/2017	135	17,178.36
Total S C O R E.					17,178.36
<b>Sierra Booster</b>					
Bill	07/28/2017	350	08/12/2017	123	110.05
Bill	09/25/2017	437	10/10/2017	64	21.00
Total Sierra Booster					131.05
<b>Sierra County Tax Collector</b>					
Bill	09/22/2017	2596	04/10/2018		300.67
Bill	09/22/2017	2627	04/10/2018		17.64
Bill	09/22/2017	3633	04/10/2018		405.96
Bill	09/22/2017	3521	04/10/2018		1,361.04
Bill	09/22/2017	3433	04/10/2018		374.40
Bill	09/22/2017	3526	04/10/2018		288.83
Total Sierra County Tax Collector					2,748.54
<b>State Water Resources Control Board</b>					
Bill	12/05/2017	Inv. W...	01/04/2018		14,929.00
Bill	12/05/2017	Inv. W...	01/04/2018		2,088.00
Bill	12/08/2017	Inv. E...	03/08/2018		167.00
Total State Water Resources Control Board					17,184.00
<b>Western Hydro Corporation</b>					
Credit	07/02/2014	CM 15...			-299.37
Total Western Hydro Corporation					-299.37
<b>WWW Construction, Inc.</b>					
Bill	02/27/2015	2121	03/29/2015	990	1,000.00
Total WWW Construction, Inc.					1,000.00
<b>TOTAL</b>					<b>37,041.70</b>

**Acknowledgement of Approval, City of Loyaltan**

The City of Loyaltan acknowledges approval of the below listed Transfer(s) of Funds.

Transfer From	Transfer To	Date	Amount
General Fund	Enterprise Loan MM 0559	01/05/18	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	01/12/18	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	01/19/18	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	01/26/18	
	Water		1,500.00
	Sewer		4,500.00

**THIS TOTAL**

**\$24,000.00**

This authorization took place at the council meeting held on 12/19/17 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature

Nancy Rogers, Mayor, Dated 12/19/17

### Acknowledgement of Approval, City of Loyalton - PP 60

The City of Loyalton acknowledges approval by council vote of the below listed invoices for payment and intends to seek reimbursement from the USDA Rural Development in conjunction with grant monies approved for the Waste Water Treatment Plant construction repair project.

<b>Name</b>	<b>Date</b>	<b>Invoice #</b>	<b>Amount</b>
Sierra Controls, LLC	11/30/2017	119066	19,018.65
Farr West Engineering	10/31/2017	9110	6,386.25
Farr West Engineering	11/30/2017	9213	7,784.93
	<b>THIS TOTAL</b>		<b>33,189.83</b>

This authorization took place at the council meeting held on 12/19/2017 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature

Nancy Rogers, Mayor, Dated 12/19/17



Tracy Smith &lt;loyalton.klombardi@gmail.com&gt;

**RE: USDA Grant Funds - Partial Payment #60**

3 messages

**Colucci, Doug - RD, Elk Grove, CA** <Doug.Colucci@ca.usda.gov>  
To: Tracy Smith <loyalton.klombardi@gmail.com>

Tue, Dec 12, 2017 at 3:49 PM

Tracy,

Based on the invoice submitted I've completed forms SF 271 and SF 272 for the City's review. A new line was created on form SF 271, Equipment – City @ \$27,178 and includes taxes. To cover these cost a total of \$29,178 was shifted from Project Contingency – Repair Work. If the City agrees, then go ahead and sign these forms and return the originals for my approval, otherwise let me know your comments.

*Doug Colucci*

Community Programs Specialist

Rural Development

United States Department of Agriculture

P.O. Box 1656 | Woodbridge, CA 95258

Work Cell: 916.212.5088

[www.rd.usda.gov/ca](http://www.rd.usda.gov/ca) | "Committed to the future of Rural Communities"*Stay Connected with USDA:**USDA is an equal opportunity provider and employer.***From:** Tracy Smith [mailto:loyalton.klombardi@gmail.com]  
**Sent:** Tuesday, December 12, 2017 12:21 PM  
**To:** Colucci, Doug - RD, Elk Grove, CA <Doug.Colucci@ca.usda.gov>  
**Subject:** Re: USDA Grant Funds

Good Afternoon Doug,

Please see the attached invoice for the SCADA Computer Upgrade; council will have it on their agenda for next week for acknowledgement approval to seek reimbursement from the USDA. Kim instructed me to ask you what expense/classification this should be put under when completing the SF-271 for reimbursement? Thanks so much Doug.

**OUTLAY REPORT AND REQUEST FOR REIMBURSEMENT FOR CONSTRUCTION PROGRAMS**

Approved by Office Management and Budget, No. 0348-0002  
 PAGE 1 OF 1 PAGE(S)

1. TYPE OF REQUEST  
 FINAL  PARTIAL   
 2. BASIS OF REQUEST  
 X CASH ACCRUAL   
 3. FEDERAL SPONSORING AGENCY AND ORGANIZATION ELEMENT TO WHICH THIS REPORT WHICH THIS REPORT IS  
 USDA - RURAL DEVELOPMENT / RURAL UTILITY SERVICE  
 4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY  
 04-046-0946000346  
 5. PARTIAL PAYMENT REQUEST NO.  
 60 (Sixty)

6. EMPLOYER IDENTIFICATION NUMBER  
 7. RECIPIENT ACCOUNT OR OTHER IDENTIFYING NUMBER  
 8. PERIOD COVERED BY THIS SHEET  
 FROM (Month,day,year) TO (Month,day,year)  
 11/01/17 11/30/17

9. RECIPIENT ORGANIZATION  
 NAME: City of Loyalton  
 No. and Street: P.O. Box 128  
 City, State and Zip Code: Loyalton, CA 96118  
 NAME: City of Loyalton  
 No. and Street: P.O. Box 128  
 City, State and Zip Code: Loyalton, CA 96118

11. STATUS OF FUNDS

CLASSIFICATION	PROGRAMS-FUNCTIONS-ACTIVITIES					
	<sup>(A)</sup> BUDGET AMOUNT	<sup>(B)</sup> REVISED BUDGET	<sup>(C)</sup> COSTS THIS PERIOD	<sup>(D)</sup> PRIOR PERIOD COST	<sup>(E)</sup> COSTS TO DATE	<sup>(F)</sup> BALANCE FUNDS
a. Administrative/Legal Expenses	20,000	135,500.36		135,288.40	135,288.40	211.96
b. Legal - Construction Claim		230,500.00		230,199.58	230,199.58	300.42
c. Bond Counsel	40,000	36,342.68		36,342.68	36,342.68	0.00
d. Land, Structures, Right-of-Way	45,000	185,500.00		185,500.00	185,500.00	0.00
e. Engineering - Redesign/Repair Work		226,000.00		223,293.25	223,293.25	2,706.75
f. Preliminary Engineering Report & Appl.	69,000	69,000.00		69,000.00	69,000.00	0.00
g. Engineering - Design, Bidding, Construction	398,900	519,810.00		518,394.33	518,394.33	1,415.67
h. Additional Engineering Services	122,700	254,148.00		254,106.95	254,106.95	41.05
i. Engineering Fees - Inspection	153,800	214,760.00		213,916.46	213,916.46	843.54
j. Engineering Fees - Inspection Repair Work		15,000.00		14,420.00	14,420.00	580.00
k. Interest Expense - Interim Financing, RCAC	55,600	29,424.65		29,424.65	29,424.65	0.00
l. Interest Income - Interim Financing		(373.96)		(373.96)	(373.96)	0.00
m. Construction Cost - City		19,651.00		19,651.00	19,651.00	0.00
n. Cox & Cox Construction	3,331,000	3,936,737.27		3,889,863.20	3,889,863.20	46,874.07
o. Equipment - City		29,178.00	19,019.00		19,019.00	10,159.00
o. Equipment - Berm Work		71,971.00		71,971.00	71,971.00	0.00
p. Construction - Berm Work		197,000.00		196,832.00	196,832.00	168.00
q. Construction - Repair Work		478,029.00		18,855.00	18,855.00	459,174.00
r. Project Contingency	333,000	0.00		0.00	0.00	0.00
s. Project Contingency - Repair Work		60,822.00		0.00	0.00	60,822.00
<b>t. Total cumulative to date (sum a-n)</b>	<b>4,569,000</b>	<b>6,709,000.00</b>	<b>19,019.00</b>	<b>6,106,684.54</b>	<b>6,125,703.54</b>	<b>583,296.46</b>
u. Interim Financing Share						
v. RUS Federal Loan/ RCAC Interim Loan	3,569,000	3,569,000.00		3,569,000.00	3,569,000.00	0.00
w. RUS Federal Grants	1,000,000	1,740,000.00		1,690,636.71	1,690,636.71	49,363.29
x. RUS Federal Grant		1,400,000.00	19,019.00	847,047.83	866,066.83	533,933.17
<b>y. Total of Revenue Sources</b>	<b>4,569,000</b>	<b>6,709,000.00</b>	<b>19,019.00</b>	<b>6,106,684.54</b>	<b>6,125,703.54</b>	<b>583,296.46</b>
z. Federal payments previously requested						
aa. Amount requested for reimbursement, RD			\$ 19,019.00			
ab. Percentage of physical completion of project			99.6%			

12. CERTIFICATION

I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the expenses due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.

a. RECIPIENT  
 SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL  
 DATE REPORT SUBMITTED  
 12/12/2017  
 TYPE OR PRINTED NAME AND TITLE  
 Mark Marin  
 Mayor  
 TELEPHONE (Area code, number & ext.)  
 Phone (530) 993-6750

b. Represent. as to line 11t.  
 SIGNATURE OF USDA, RURAL DEVELOPMENT  
 DATE SIGNED  
 TYPE OR PRINTED NAME AND TITLE  
 Douglas Colucci  
 Community Programs Specialist  
 TELEPHONE (Area code, number & ext.)  
 Phone (916) 212-5088

<b>FEDERAL CASH TRANSACTIONS REPORT</b> (See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272-A.)		Approved by Office of Management and Budget. No.80 R 1. Federal Sponsoring Agency and Organizational Element to which this report is Submitted. USDA Rural Development	
<b>2. RECIPIENT ORGANIZATION</b>  Name : City of Loyalton Street: P.O. Box 128 City: Loyalton, CA And ZIP Code: 96118		<b>4. Partial Payment Request No.</b>  <b>60 (Sixty)</b>	<b>5. Recipient's account and identifying number.</b>
		<b>6. Letter of credit number.</b>	<b>7. Last payment voucher number.</b>
		Give total number for this period	
		<b>8. Payment Vouchers credited to your account.</b>	<b>9. Treasury checks received.</b>
<b>3. FEDERAL EMPLOYER IDENTIFICATION NO.</b>		<b>10. PERIOD COVERED BY THIS REPORT</b>	
		<b>FROM (month, day, year)</b> 11/1/2017	<b>TO (month, day, year)</b> 11/30/2017
<b>11. STATUS OF FEDERAL CASH</b>  (See specific instructions on the back)	<b>a. Cash on hand beginning of reporting period</b>		\$0.00
	<b>b. Prepaid Assessments</b>		\$0.00
	<b>c. SRF Loan</b>		\$0.00
	<b>d. RUS Loan</b>		\$0.00
	<b>e. RUS Grant</b>		\$19,019.00
	<b>f. Applicant Funds</b>		\$0.00
	<b>g. Total receipts (Sum of lines b thru f)</b>		\$19,019.00
	<b>h. Total cash available (sum of lines a and g)</b>		\$19,019.00
	<b>i. Gross disbursements</b>		\$19,019.00
	<b>j. Federal share of program income (All income to date)</b>		\$0.00
	<b>k. Net disbursements (Line i minus line j)</b>		\$19,019.00
	<b>l. Adjustments of prior periods</b>		\$0.00
	<b>m. Cash on hand end of period</b>		\$0.00
<b>13. OTHER INFORMATION</b>			
<b>12. THE AMOUNT SHOWN ON LINE 11J ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE PAST 31 Days</b>		<b>a. Interest income</b>	\$0.00
		<b>b. Advances to subgrantees or subcontractors</b>	\$0.00
<b>14. REMARKS (Attach additional sheets of plain paper, if more space is required)</b>   <div style="text-align: right;">           ATTESTED BY: _____            City of Loyalton         </div>			
<b>15. CERTIFICATION</b>			
I certify to the best of my knowledge and belief that this report is true in all aspects and that all disbursements have been made for the purpose and conditions of the grand or agreement.	<b>AUTHORIZED</b>	<b>SIGNATURE</b>	<b>DATE REPORT SUBMITTED</b> 12/12/2017
	<b>CERTIFYING</b>	<b>TYPED OR PRINTED NAME AND TITLE</b> Mark Marin Mayor	<b>TELEPHONE (Area Code, Number, Extension)</b> (530) 993-6750
	<b>OFFICIAL</b>		
<b>THIS SPACE FOR AGENCY USE</b>			



Tracy Smith <loyalton.klombardi@gmail.com>

## Audit proposal

1 message

Larry Bain <lrbain@sbcglobal.net>  
Reply-To: Larry Bain <lrbain@sbcglobal.net>  
To: Kim Lombardi <loyalton.klombardi@gmail.com>

Wed, Nov 29, 2017 at 10:31 AM

Hi Kim,

Natasha reminded me of the audit proposal deadline. Our fee for the June 30, 2018 audit with option for additional 2 years would be \$12,990. Let me know if you want me to put into formal proposal. Thanks.

Larry

December 1, 2017

Mr. Mark Marin  
Mayor  
City of Loyalton  
P.O. Box 128  
Loyalton, CA 96118

Dear Mr. Marin:

We understand the importance of price in the decision you are now making, and have based our fee on our best estimates of time and out-of-pocket expenses.

Our estimate assumes that the City of Loyalton's personnel will provide us with all information we request in our Client Participation List, in the format requested, and send it to us 30 days prior to scheduling the audit field work. If you have insufficient personnel or time to prepare these items, we can assist you in this area and we will discuss with you the additional time required and estimated fee for these services.

We believe that our proposal fee is both reasonable and fair. We are prepared to discuss it further with you should you have any concern in this area.

COST PROPOSAL	TOTAL ALL-INCLUSIVE MAXIMUM PRICE			
	NUMBER OF HOURS/YEAR	FY 2017	FY 2018	FY 2019
City Wide Audit (includes travel and printing costs)	158	\$17,800	\$17,800	\$17,800
State Controller's Report (if needed)	31	\$ 3,580	\$ 3,580	\$ 3,580

The person signing the bid is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City.

Sincerely,



R. J. Ricciardi, Inc.  
Certified Public Accountants

ATTACHMENTS (2):

- ATTACHMENT A: PROFESSIONAL FEES AND EXPENSES FOR YEARS ENDING JUNE 30, 2017, 2018, 2019, AND 2020
- ATTACHMENT B: REGARDING OUR HOURLY RATES AND MAXIMUM FEE TO PERFORM THIS ENGAGEMENT



*City of Loyaltton*

RFP for Professional Auditing Services

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**Attachment A**  
**PROFESSIONAL FEES AND EXPENSES**

**City Wide Audit**

	<i>Estimated Hours</i>	<i>Hourly Rates</i>	<i>Estimated Amount</i>
Director/Manager	70	\$150	\$10,500
Staff	88	70	6,160
SUBTOTAL:	158		\$16,660
Travel and Printing Costs:			1,200
TOTAL FEE, JUNE 30, 2017:			\$17,860
TOTAL FEE, JUNE 30, 2018:			\$17,860
TOTAL FEE, JUNE 30, 2019:			\$17,860
TOTAL FEE, JUNE 30, 2020:			\$17,860

**State Controller's Report (if needed)**

	<i>Estimated Hours</i>	<i>Hourly Rates</i>	<i>Estimated Amount</i>
Director Manager	15	\$150	\$ 2,250
Staff	19	70	1,330
SUBTOTAL:	34		\$ 3,580
TOTAL FEE, JUNE 30, 2017:			\$ 3,580
TOTAL FEE, JUNE 30, 2018:			\$ 3,580
TOTAL FEE, JUNE 30, 2019:			\$ 3,580
TOTAL FEE, JUNE 30, 2020:			\$ 3,580

**TOTAL**

	<i>Estimated Hours</i>	<i>Hourly Rates</i>	<i>Estimated Amount</i>
Director Manager	85	\$150	\$12,750
Staff	107	70	7,490
SUBTOTAL:	192		\$20,240
Travel and Printing Costs:			1,200
TOTAL JUNE 30, 2017:			\$21,440
TOTAL JUNE 30, 2018:			\$21,440
TOTAL JUNE 30, 2019:			\$21,440
TOTAL JUNE 30, 2020:			\$21,440

*City of Loyalton*

RFP for Professional Auditing Services

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**Attachment B**

**Regarding Our Hourly Rates and Maximum  
Fee to Perform this Engagement**

The maximum fees assume reasonable access to R. J. Ricciardi professional staff at no additional cost throughout the fiscal year. The fees contemplate that the books will be closed and ready for audit, that substantially all adjusting entries will be made by the City of Loyalton staff prior to the start of final fieldwork, which the City of Loyalton staff will provide supporting schedules and reconciliations for all significant asset and liability balances.

If additional time is needed for us to assist City of Loyalton in the resolution or investigation of accounting errors, discrepancies, or reconciliation issues, assistance in the preparation of year end schedules, to research accounting questions unrelated to the audit, or to reflect in our work papers entries made after the start of the audit, we will perform such additional work at our standard hourly rates.

<b>Standard Hourly Billing Rates</b>				
<b>POSITION</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Partner Director	\$180	\$180	\$180	\$180
Manager	\$130	\$130	\$130	\$130
Senior Accountant	\$115	\$115	\$115	\$115
Staff Accountant	\$70-\$75	\$70-\$75	\$70-\$75	\$70-\$75
Clerical	\$60	\$60	\$60	\$60

December 12, 2017

Dear Council Members;

I have put this proposal in your boxes with the approval of acting Mayor Nancy Rogers. In my opinion the City of Loyaltan will not survive trying to provide and pay for all these services. The reason being that out of 100% of all property tax within the City, we only receive 17%.

One of the reasons is that the County has provided the City with the following services, Building Inspections, Planning, Snow Removal, free dump days, some engineering work, floodplain administration, some grant writing, project coordination and other task that came up from time to time. Therefore the county does not want the City to enter into disincorporation. They also don't want the task of operating and maintaining a sewer plant, our water system and our storm drain system, and other issues we have.

So, in closing I ask you to read the attached letter to the Board of Supervisors as I have been looking at this for a long time and I believe that this is a viable option for the City.

Thank you,

Council Member-Mark Marin

# CITY OF LOYALTON

COUNTY OF SIERRA  
605 SCHOOL STREET  
P.O. BOX 128  
LOYALTON, CALIFORNIA 96118  
(530) 993-6750  
cityofloyalton@digitalpath.net



OFFICE OF THE MAYOR

December 12, 2017

Sierra County Board of Supervisors  
P.O. Drawer D  
Downieville, Ca. 95936

Dear Mr. Chairman and Members of the Board,

The City Council of Loyalton has been discussing various ways to provide basic city services in the most efficient and cost effective manner. These discussions have included how the city will continue to provide some of the basic services that Sierra County formerly provided under several service agreements. These services included building inspection, planning, flood plain administration, and other task for which the County has operating departments and programs.

The Council is aware of the past issues surrounding County-provided services within the City of Loyalton and it is the desire of the Council to engage in discussion with the County if it is willing to consider returning to service agreements that would include the identified services. The City is a small operation and our limited staff and budget may preclude the continuation of in-house or outside contracts for building inspection, planning, and related services. It also makes a lot of sense to cooperate with the County on these services.

The council has authorized me to convey this request to the County Board of Supervisors and has appointed a two member committee (myself and Council Member Mark Marin) to meet with a committee of the Board of Supervisors if you are willing to entertain such discussions. Please consider this at your next meeting and let me know if such a meeting is something that we can accomplish in the near future. If you wish to have me present for your meeting when this matter is discussed, I would be happy to attend.

Thank you for your consideration.

Nancy Rogers  
Mayor City of Loyalton