

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

	Dec 13, 17
ASSETS	
Current Assets	
Checking/Savings	
Enterprise Loan MM 0559	312,559.04
General Funds	
General Checking 1956- NEW	16,694.29
General Contingency Saving 0322	103,095.18
Total General Funds	119,789.47
Designated Funds	
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
Total Designated Funds	2,707,210.68
Cash Drawer	450.00
Total Checking/Savings	3,140,009.19
Accounts Receivable	
Accounts Receivable	97,204.60
Total Accounts Receivable	97,204.60
Other Current Assets	
Grants Receivable	-79,061.19
CDBG Loans Receivable	14,104.53
Due From Other Funds	389,174.04
Due From Sewer Fund	-30,000.00
Accounts Receivable- Government	
General Accounts Receivable	-600.00
Accounts Receivable- Government - Other	-100.00
Total Accounts Receivable- Government	-700.00
Accounts Receivable- Proprietar	
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
Total Water Ent. Accounts Receivable	110,194.80
Total Accounts Receivable- Proprietar	161,889.42
Total Other Current Assets	455,406.80
Total Current Assets	3,692,620.59
Fixed Assets	
Fixed Assets	
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
Total Fixed Assets	9,974,625.45
Total Fixed Assets	9,974,625.45
TOTAL ASSETS	13,667,246.04
LIABILITIES & EQUITY	

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

	Dec 13, 17
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	36,695.45
Total Accounts Payable	36,695.45
Other Current Liabilities	
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 Liabi	25,738.64
Due to General Fund	-30,000.00
Accrued Bond Interest Payable	59,544.70
Accrued Payroll	
Propriety Accrued Payroll	
Water Ent. Accrued Payroll	132.51
Sewer Ent. Accrued Payroll	335.51
Total Propriety Accrued Payroll	468.02
Governmental Accrued Payroll	5.67
Total Accrued Payroll	473.69
Customer Deposits	200.00
Payroll Liabilities	
Employee Liability Deductions	-812.92
State Taxes	142.86
Federal Taxes	-126.30
Payroll Liabilities - Other	8,405.19
Total Payroll Liabilities	7,608.83
Total Other Current Liabilities	370,046.57
Total Current Liabilities	406,742.02
Long Term Liabilities	
John Deere Credit Payable70422	-0.03
John Deere Credit Payable 5215	21,284.56
Bonds Payable	
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
Total Bonds Payable	5,153,229.00
Total Long Term Liabilities	5,174,513.53
Total Liabilities	5,581,255.55
Equity	
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
Total Equity	8,085,990.49
TOTAL LIABILITIES & EQUITY	13,667,246.04

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

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

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

	Jul 1 - Dec 13, 17
Charges for Current Services - Other	3,754.52
Total Charges for Current Services	21,296.97
Revenue Use of Money & Property	
Interest Income	1,420.61
Revolving Loan	1,224.21
Total Revenue Use of Money & Property	2,644.82
Miscellaneous Revenue	
Other Income	
Settlement - WWTP	965,000.00
Total Other Income	965,000.00
Miscellaneous Revenue - Other	1,797.02
Total Miscellaneous Revenue	966,797.02
Total Income	1,275,985.28
Gross Profit	1,275,985.28
Expense	
Refund	
Bldg Permit - Indemnification	250.00
Total Refund	250.00
DSA 786 Fees	0.90
Small Tools & Equipment	
Small Tools & Equipment - Other	32.16
Small Tools & Equipment - Other	3,936.61
Total Small Tools & Equipment	3,968.77
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
Total Electric	45,043.14
Garbage Disposal	425.70
Utilities - Other	172.30
Total Utilities	49,050.88
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
Total Taxes	5,497.08
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
Total Payroll Expense	85,864.48
Total Salaries and Wages	100,445.77
Employee Benefits	
Nationwide City	332.48
Health Insurance	1,460.52
Total Employee Benefits	1,793.00
Services and Supplies	
Postage	866.00
Advertising	228.55
Automobile Expense	
Fuel	3,323.03
Automobile Expense - Other	1,170.56
Total Automobile Expense	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	30,923.03
Total Contracted Services	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
Total Insurance	34,973.52
Licenses and Permits	18,066.34
Miscellaneous	
Meals	36.99
Miscellaneous - Other	93.51
Total Miscellaneous	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
Total Services and Supplies	228,782.19
Total Expense	406,605.38
Net Ordinary Income	869,379.90
Other Income/Expense	
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

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

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

Type	Date	Num	Name	Memo	Paid Amount
Enterprise Loan MM 0559					
Total Enterprise Loan MM 0559					
General Funds					
General Checking 1956- NEW					
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		-561.87
Bill Pmt -Check	11/29/2017	4746	POSTMASTER	December 2017 Water/Sewer Billing	-93.16
Check	11/29/2017	4747	Michael Scott		-250.00
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
General Contingency Saving 0322					
Transfer	12/01/2017			Authorized Funds Transfer by Council 11.21.17 fo...	-2,286.76

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
Designated Funds					
			WWTP Construction 1990		
			Total WWTP Construction 1990		
			Community Dev Block Grant 0059		
			Total Community Dev Block Grant 0059		
			Total Designated Funds		
TOTAL					-42,292.07



total to approve.

City of Loyalton
Unpaid Bills
As of December 13, 2017

Type	Date	Num	Due Date	Aging	Open Balance
AJE					
General Journal	06/30/2012	AJE cx			2,646.60
Total AJE					2,646.60
Audit Adjustments 2015					
General Journal	07/01/2017	COLR...			-3,753.00
Total Audit Adjustments 2015					-3,753.00
Bastian Engineering					
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
Home Depot					
Credit	08/12/2017	9292845			-13.48
Total Home Depot					-13.48
Pape Machinery - POWERPLAN					
Credit	11/26/2014	CM 92...			-6.00
Total Pape Machinery - POWERPLAN					-6.00
POSTMASTER					
Bill	10/31/2017		11/30/2017	13	225.00
Total POSTMASTER					225.00
S.C.O.R.E.					
Bill	07/01/2017	1718-...	07/31/2017	135	17,178.36
Total S.C.O.R.E.					17,178.36
Sierra Booster					
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
Sierra County Tax Collector					
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
State Water Resources Control Board					
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
Western Hydro Corporation					
Credit	07/02/2014	CM 15...			-299.37
Total Western Hydro Corporation					-299.37
WWW Construction, Inc.					
Bill	02/27/2015	2121	03/29/2015	990	1,000.00
Total WWW Construction, Inc.					1,000.00
TOTAL					37,041.70

Acknowledgement of Approval, City of Loyalton

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

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

Name	Date	Invoice #	Amount
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
THIS TOTAL			33,189.83

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

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 | "Committed to the future of Rural Communities"

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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 Manager and Budget, No. 0348-0002	PAGE 1 OF 1 PAGE(S)
		1. TYPE OF REQUEST ____ FINAL <u>X</u> PARTIAL	2. BASIS OF REQUEST <u>X</u> 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) 11/01/17	TO (Month,day,year) 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	

CLASSIFICATION	PROGRAMS-FUNCTIONS-ACTIVITIES					
	(A) BUDGET AMOUNT	(B) REVISED BUDGET	(C) COSTS THIS PERIOD	(D) PRIOR PERIOD COST	(E) COSTS TO DATE	(F) BALANCE FUNDS
	a. Administrative/Legal Expenses	20,000	135,500.36		135,288.40	135,288.40
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
t. Total cumulative to date (sum a-n)	4,569,000	6,709,000.00	19,019.00	6,106,684.54	6,125,703.54	583,296.46
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
y. Total of Revenue Sources	4,569,000	6,709,000.00	19,019.00	6,106,684.54	6,125,703.54	583,296.46
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

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

Audit proposal

1 message

Larry Bain <lrbain@sbcglobal.net>

Wed, Nov 29, 2017 at 10:31 AM

Reply-To: Larry Bain <lrbain@sbcglobal.net>

To: Kim Lombardi <loyalton.klombardi@gmail.com>

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 (<i>includes travel and printing costs</i>)	158	\$17,860	\$17,860	\$17,860
· State Controller's Report (<i>if needed</i>)	34	\$ 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

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

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.

Standard Hourly Billing Rates				
POSITION	2017	2018	2019	2020
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

12-19-2017

To Loydton City Council,

I Jason Van Daam resign from
the Council due to health.

Thanks



ENTERED

DEC 19 2017

BY:



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