

City of Loyalton

FY 2018 – 2019

Operating Budget & Financial Forecasts

FY 2019 has been a significant year of governmental change for the City of Loyalton. During this FY we have elected and seated the first full City Council in several years. The Council is facing significant financial challenges both with annual income and with annual expenditures.

As Mayor of the City of Loyalton I am pleased with this Council's dedication to setting a revised Operating Budget and this Council's commitment to establishing future annual budgets in a timely manner. We are faced with many challenges but I feel that we as a Council and City can be committed to the following goals surrounding our current and future operating budgets:

1. Produce and approve a FY Operating Budget no later than the first quarter of each FY.
2. Ensure that the City Council Members and City Staff have a greater understanding and training if needed for developing Operating Budgets.
3. Through financial transparency when appropriate, foster and grow community and regional relationships and trust.
4. Review, revise and develop if necessary, City financial policies regarding spending, designated funds, restricted funds, operating days cash on hand, depreciation, improvements, and minimum operating margins.
5. Consider thoughtfully any and all options that will benefit the citizens of the City of Loyalton.

This FY reflects a significant net loss reflected in the water and sewer departmental budget. It should be noted that FY 20 should show an increase in the water department revenue reflecting the rate change that was implemented in mid FY 19. It should also be noted that regarding the sewer budget a significant portion of the expense was booked in FY 18 relating to Cleanup and Abatement Orders (CAO) issued by the State and these expenses may be covered by the WWTP settlement fund. In addition, the City is experiencing a reduction in property tax revenue of -\$19,936.61 per year for three years due to a 9 year error from Sierra County Auditor, Van Maddox. Discussions continue between the City, County and State regarding extending that repayment from three years to up to nine years to alleviate the no-fault burden to the City.

Respectfully Submitted,

Sarah M Jackson, Mayor

**BUDGET SUMMARY**

**FY 2019**

<b>Total Income</b>	<b>\$782,207.67</b>
Operating Expense	\$629,915.00
Debt/Other Expense	\$347,535.09
<b>Total Expense</b>	<b>\$977,450.09</b>
<b>Net Income</b>	<b>-\$195,242.42</b>

**BUDGET**

<b>Income</b>	
Transfer In	\$56,037.09
Building Permits	\$1,000.00
Donations	\$850.00
Property Taxes	-\$19,936.61
Supplemental	\$0.00
Homeowners	\$0.00
Clerk Fees	\$0.00
Secured	\$0.00
Unsecured	\$0.00
Prior Year	\$0.00
<b>Total Property Taxes</b>	<b>-\$19,936.61</b>
Taxes & License Revenue	\$0.00
Sales & Use	\$50,403.28
Franchise	\$6,630.00
License & Permits	\$1,000.00
<b>Total Taxes &amp; License Revenue</b>	<b>\$58,033.28</b>
Intergovernmental - Federal	\$0.00
Federal	\$0.00
USDA Grant	\$0.00
<b>Total Intergovernmental - Federal</b>	<b>\$0.00</b>
Intergovernmental - State	\$0.00
Road Maintenance & Rehab	\$6,340.91
VLF Swap	\$59,136.00
Motor Vehicle	\$405.00

Traffic Congestion Relief	\$874.00
Highway Users Tax	\$0.00
2103 (Gas Tax)	\$2,995.00
2105	\$4,173.00
2106	\$6,048.00
2107	\$5,431.00
2107.5	\$1,000.00
<b>Total Highway Users Tax</b>	<b>\$19,647.00</b>
<b>Total Intergovernmental - State</b>	<b>\$86,402.91</b>
Enterprise Income	\$0.00
Sewer Service Income	\$0.00
Late Fees Sewer	\$0.00
Sewer Service Income - Other	\$366,232.00
<b>Total Sewer Service Income</b>	<b>\$366,232.00</b>
Water Service Income	\$0.00
Connection Fee	\$0.00
Late Fees Water	\$0.00
Water Service Income - Other	\$181,306.00
<b>Total Water Service Income</b>	<b>\$181,306.00</b>
<b>Total Enterprise Income</b>	<b>\$547,538.00</b>
Charges for Current Services	\$0.00
Cemetery Plots	\$2,700.00
Copies & Faxes	\$500.00
Rent Income	\$0.00
Auditorium Rental	\$60.00
Social Hall	\$500.00
Rent Income - Other	\$11,350.00
<b>Total Rent Income</b>	<b>\$11,910.00</b>
Service Area Revenue	\$20,000.00
Charges for Current Services - Other	\$0.00
<b>Total Charges for Current Services</b>	<b>\$35,110.00</b>
Revenue Use of Money & Property	\$0.00
Interest Income	\$4,500.00
Revolving Loan	\$3,673.00
<b>Total Revenue Use of Money &amp; Property</b>	<b>\$8,173.00</b>
Miscellaneous Revenue	\$1,000.00
Miscellaneous Revenue - SCORE	\$7,500.00
Miscellaneous Other	\$500.00
<b>Total Income</b>	<b>782,207.67</b>
<b>Gross Profit</b>	

<b>Expense</b>	
Late Fee	\$30.00
Finance Charge	\$110.00
Small Tools & Equipment	\$0.00
Small Tools & Equipment - Other	\$3,175.00
Safety	\$0.00
Small Tools & Equipment - Other	\$6,000.00
<b>Total Small Tools &amp; Equipment</b>	<b>\$9,175.00</b>
Repairs & Maintenance	\$14,855.00
Building Repairs	\$1,500.00
Utilities	\$0.00
Other	\$0.00
Security	\$243.00
Internet - Broadband	\$2,030.00
Propane	\$6,050.00
Electric	\$134,740.00
Electric for Discharge	\$0.00
Garbage Disposal	\$1,300.00
<b>Total Utilities</b>	<b>\$144,363.00</b>
Equipment Repair & Maintenance	\$40,400.00
Taxes	\$0.00
Solid Waste Benefit Assessment	\$7,361.00
Property Taxes	
Taxes - Other	\$156.00
<b>Total Taxes</b>	<b>\$7,517.00</b>
Salaries and Wages	\$0.00
Workers Comp.	\$16,850.00
Payroll Tax Expense	\$10,975.00
Payroll Expense	\$0.00
Part Time Wages	\$500.00
Payroll Expense - Other	\$141,710.00
<b>Total Payroll Expense</b>	<b>\$170,035.00</b>
Salaries and Wages - Other	\$0.00
<b>Total Salaries and Wages</b>	<b>\$170,035.00</b>
Employee Benefits	\$0.00
Nationwide City	\$7,700.00
Retirement	\$0.00
Health Insurance	\$3,200.00
<b>Total Employee Benefits</b>	<b>\$10,900.00</b>
Services and Supplies	\$0.00
Postage	\$2,435.00
Advertising	\$2,590.00

Automobile Expense	\$0.00
Fuel	\$7,330.00
Automobile Expense - Other	\$3,100.00
<b>Total Automobile Expense</b>	<b>\$10,430.00</b>
Bank Service Charges	\$235.00
Chemicals	\$4,400.00
Contracted Services	\$0.00
Annual Street Report	\$1,400.00
Health/Drug Screening	\$220.00
Professional Fees	\$11,500.00
Consulting	\$0.00
Legal Fees	\$26,600.00
Auditing Expense	\$12,990.00
Testing	\$12,500.00
Contracted Services - Other	\$60,150.00
<b>Total Contracted Services</b>	<b>\$125,360.00</b>
Dues and Subscriptions	\$1,300.00
Insurance	\$0.00
Liability Insurance	\$22,875.00
Travel for SCORE	\$900.00
Property Insurance	\$16,050.00
Insurance - Other	\$2,080.00
<b>Total Insurance</b>	<b>\$41,905.00</b>
Licenses and Permits	\$22,000.00
Miscellaneous	\$0.00
Meals	\$0.00
<b>Total Miscellaneous</b>	<b>\$0.00</b>
Office Expense	\$7,960.00
Operating Supplies	\$7,325.00
Telephone	\$2,835.00
Training	\$1,400.00
Travel	\$680.00
Services and Supplies - Other	\$175.00
<b>Total Services and Supplies</b>	<b>\$20,375.00</b>
<b>Total Operating Expense</b>	<b>629,915.00</b>
Other Expense	\$0.00
Transfers Out	\$56,082.09
Debt Service - principal	\$145,153.00
Interest Expense	\$0.00
Interest 91-05 Water	\$43,700.00
Interest 92-01 Sewer	\$33,000.00
Interest 92-03 Sewer	\$4,600.00

Interest 92-07 Sewer	\$65,000.00
Total Interest Expense	\$146,300.00
Total Debt Service	\$145,153.00
Total Other Expense	\$347,535.09
Total Expense (operating & other)	\$977,450.09
NET INCOME	-195,242.42

### 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 Water Sewer	03/01/2019	1,500.00 4,500.00
General Fund	Enterprise Loan MM 0559 Water Sewer	03/08/2019	1,500.00 4,500.00
General Fund	Enterprise Loan MM 0559 Water Sewer	03/15/2019	1,500.00 4,500.00
General Fund	Enterprise Loan MM 0559 Water Sewer	03/22/2019	1,500.00 4,500.00
General Fund	Enterprise Loan MM 0559 Water Sewer	03/29/2019	1,500.00 4,500.00
<b>THIS TOTAL</b>			<b>\$30,000.00</b>

This authorization took place at the council meeting held on 02/19/2019 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature Sarah Jackson, Mayor, Dated 02/19/2019

**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	Fire Department	01/21/2019	14,438.95
Funds to be distributed per attached, JE #427		County Fire	

**THIS TOTAL 14,438.95**

This authorization took place at the council meeting held on 2/19/19 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature Sarah Jackson, Mayor, Dated 2/19/19



3:19 PM  
02/11/19

**City of Loyaltan**  
**Revenue & Expenditures**  
**WWTP Settlement MM 4387 (New), Period Ending 01/31/2019**

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	<u>Jan 31, 19</u>
<b>Beginning Balance</b>	2,681,596.29
Cleared Transactions	
Deposits and Credits - 1 item	672.32
Total Cleared Transactions	<u>672.32</u>
<b>Cleared Balance</b>	<u>2,682,268.61</u>
Register Balance as of 01/31/2019	2,682,268.61
<b>Ending Balance</b>	2,682,268.61

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02/11/19

**City of Loyalton**  
**Revenue & Expenditures**  
**WWTP Settlement MM 4387 (New), Period Ending 01/31/2019**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>2,681,596.29</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 Item</b>						
Deposit	01/31/2019			X	672.32	672.32
<b>Total Deposits and Credits</b>					<b>672.32</b>	<b>672.32</b>
<b>Total Cleared Transactions</b>					<b>672.32</b>	<b>672.32</b>
<b>Cleared Balance</b>					<b>672.32</b>	<b>2,682,268.61</b>
<b>Register Balance as of 01/31/2019</b>					<b>672.32</b>	<b>2,682,268.61</b>
<b>Ending Balance</b>					<b>672.32</b>	<b>2,682,268.61</b>



### Acknowledgement of Approval, City of Loyalton

The City of Loyalton acknowledges approval of the below listed reconciled Plumas Bank Accounts

General Account (1956) 01/31/2019	Reconciled	02/11/2019
CDBG Account (0059) 01/21/2019	Reconciled	01/29/2019
F.D. Reserve (7243) 01/31/2019	Reconciled	02/11/2019
General Savings (0322) 01/21/2019	Reconciled	01/29/2019
Enterprise-W&S (0559) 01/31/2019	Reconciled	02/07/2019
WWTP Constr. (1990) 01/31/2019	Reconciled	02/07/2019
WWTP Settle. (4387) 01/31/2019	Reconciled	02/11/2019

This authorization took place at the council meeting held on 02/19/2019 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature Sarah Jackson, Mayor, Dated 02/19/2019

### 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	03/01/2019	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	03/08/2019	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	03/15/2019	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	03/22/2019	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	03/29/2019	
	Water		1,500.00
	Sewer		4,500.00
<b>THIS TOTAL</b>			<b>\$30,000.00</b>

This authorization took place at the council meeting held on 02/19/2019 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature Sarah Jackson, Mayor, Dated 02/19/2019

**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	Fire Department	01/21/2019	14,438.95
Funds to be distributed per attached, JE #427	County Fire		

**THIS TOTAL 14,438.95**

This authorization took place at the council meeting held on 2/19/19 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature Sarah Jackson, Mayor, Dated 2/19/19

### Acknowledgement of Approval, City of Loyalton

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General Account (1956) 01/31/2019	Reconciled	02/11/2019
CDBG Account (0059) 01/21/2019	Reconciled	01/29/2019
F.D. Reserve (7243) 01/31/2019	Reconciled	02/11/2019
General Savings (0322) 01/21/2019	Reconciled	01/29/2019
Enterprise-W&S (0559) 01/31/2019	Reconciled	02/07/2019
WWTP Constr. (1990) 01/31/2019	Reconciled	02/07/2019
WWTP Settle. (4387) 01/31/2019	Reconciled	02/11/2019

This authorization took place at the council meeting held on 02/19/2019 and will be further reflected in the council minutes of this meeting.

\_\_\_\_\_  
Authorized Signature Sarah Jackson, Mayor, Dated 02/19/2019

**City of Loyalton  
Fire Department  
July 1, 2018 through February 13, 2019**

	Fire Department 770... (General Fund)	Total General Fund	TOTAL
Ordinary Income/Expense			
Income			
Transfer In	26,438.95	26,438.95	26,438.95
Intergovernmental - State	4,749.28	4,749.28	4,749.28
Charges for Current Services			
Service Area Revenue	20,000.00	20,000.00	20,000.00
Total Charges for Current Services	20,000.00	20,000.00	20,000.00
Revenue Use of Money & Property			
Interest Income	77.92	77.92	77.92
Total Revenue Use of Money & Property	77.92	77.92	77.92
Total Income	51,266.15	51,266.15	51,266.15
Gross Profit	51,266.15	51,266.15	51,266.15
Expense			
Small Tools & Equipment	5,188.35	5,188.35	5,188.35
Repairs & Maintenance	171.26	171.26	171.26
Building Repairs	16.57	16.57	16.57
Utilities			
Internet - Broadband	481.83	481.83	481.83
Propane	1,009.39	1,009.39	1,009.39
Electric	2,551.68	2,551.68	2,551.68
Garbage Disposal	188.72	188.72	188.72
Total Utilities	4,231.62	4,231.62	4,231.62
Equipment Repair & Maintenance	8,395.60	8,395.60	8,395.60
Taxes			
Solid Waste Benefit Assessment	1,167.02	1,167.02	1,167.02
Taxes - Other	10.00	10.00	10.00
Total Taxes	1,177.02	1,177.02	1,177.02
Salaries and Wages			
Workers Comp.	1,955.96	1,955.96	1,955.96
Payroll Expense	21,689.67	21,689.67	21,689.67
Salaries and Wages - Other	0.00	0.00	0.00
Total Salaries and Wages	23,645.63	23,645.63	23,645.63
Services and Supplies			

**City of Loyaltyon  
Fire Department  
July 1, 2018 through February 13, 2019**

	Fire Department 770... (General Fund)	Total General Fund	TOTAL
Postage	69.68	69.68	69.68
Automobile Expense			
Fuel	1,879.91	1,879.91	1,879.91
Automobile Expense - Other	94.29	94.29	94.29
Total Automobile Expense	1,974.20	1,974.20	1,974.20
Bank Service Charges	55.21	55.21	55.21
Contracted Services	4,749.28	4,749.28	4,749.28
Insurance	99.90	99.90	99.90
Miscellaneous			
Meals	293.79	293.79	293.79
Total Miscellaneous	293.79	293.79	293.79
Operating Supplies	5,151.55	5,151.55	5,151.55
Telephone	345.62	345.62	345.62
Total Services and Supplies	12,739.23	12,739.23	12,739.23
Total Expense	55,565.28	55,565.28	55,565.28
Net Ordinary Income	-4,299.13	-4,299.13	-4,299.13
Net Income	-4,299.13	-4,299.13	-4,299.13



**City of Loyaltan  
Cemetery**

July 1, 2018 through February 13, 2019

	Cemeteries 9220-1 (General Fund)	Total General Fund	TOTAL
Ordinary Income/Expense			
Expense			
Salaries and Wages	10.10	10.10	10.10
Payroll Tax Expense			
Payroll Expense	115.50	115.50	115.50
Total Salaries and Wages	125.60	125.60	125.60
Total Expense	125.60	125.60	125.60
Net Ordinary Income	-125.60	-125.60	-125.60
Net Income	-125.60	-125.60	-125.60

## City of Loyaltyon

## MUSEUM

July 1, 2018 through February 13, 2019

	Museums 9410 (General Fund)	Total General Fu...	TOTAL
Ordinary Income/Expense			
Income			
Donations	815.00	815.00	815.00
Total Income	815.00	815.00	815.00
Gross Profit	815.00	815.00	815.00
Expense			
Utilities			
Security	120.00	120.00	120.00
Propane	1,021.22	1,021.22	1,021.22
Electric	646.43	646.43	646.43
Garbage Disposal	47.20	47.20	47.20
Total Utilities	1,834.85	1,834.85	1,834.85
Taxes			
Solid Waste Benefit Assessment	100.82	100.82	100.82
Taxes - Other	1.84	1.84	1.84
Total Taxes	102.66	102.66	102.66
Services and Supplies			
Insurance	49.95	49.95	49.95
Total Services and Supplies	49.95	49.95	49.95
Total Expense	1,987.46	1,987.46	1,987.46
Net Ordinary Income	-1,172.46	-1,172.46	-1,172.46
Net Income	-1,172.46	-1,172.46	-1,172.46

**City of Loyaltyon  
Social Hall**

July 1, 2018 through February 13, 2019

	Social Hall 9420 (Park 9420-1)	Total Park 9420... (General Fund)	Total General F...	TOTAL
Ordinary Income/Expense				
Expense				
Repairs & Maintenance	6.42	6.42	6.42	6.42
Utilities				
Propane	1,384.30	1,384.30	1,384.30	1,384.30
Total Utilities	1,384.30	1,384.30	1,384.30	1,384.30
Salaries and Wages				
Payroll Tax Expense	45.21	45.21	45.21	45.21
Payroll Expense	483.00	483.00	483.00	483.00
Total Salaries and Wages	528.21	528.21	528.21	528.21
Services and Supplies				
Insurance	49.95	49.95	49.95	49.95
Operating Supplies	27.01	27.01	27.01	27.01
Total Services and Supplies	76.96	76.96	76.96	76.96
Total Expense	1,995.89	1,995.89	1,995.89	1,995.89
Net Ordinary Income	-1,995.89	-1,995.89	-1,995.89	-1,995.89
Net Income	-1,995.89	-1,995.89	-1,995.89	-1,995.89

City of Loyalty  
Financial Report  
As of February 13, 2019

ASSETS		TOTAL ASSETS	
Current Assets		Total Current Assets	3,917,441.97
Checking/Savings	335,210.32	Total Other Current Assets	559,170.42
Enterprise Loan MM 0559	35,056.98	Total Accounts Receivable- Proprietar	265,693.86
General Funds	129,886.88	Total Water Ent. Accounts Receivable	150,788.64
General Checking 1956- NEW	35,056.98	Water Ent. Accounts Receivable - Other	151,612.74
General Contingency Saving 0322	129,886.88	Reconnect fee	-824.10
Total General Funds	164,943.86	Water Ent. Accounts Receivable	286,235.72
Designated Funds		Sewer Ent. Accounts Receivable	11,979.16
WWTP Settlement MM 4387 (New)	2,682,268.61	Accts Receivable- Late Fees Wat	4,794.52
Fire Dept. Reserve 7243	87,462.06	Reserve for Bad Debt	-188,104.18
WWTP Construction 1990	4,869.26	Accounts Receivable- Proprietar	
Community Dev Block Grant 0059	6,910.27	Total Accounts Receivable- Government	-740.82
Total Designated Funds	2,781,510.20	Accounts Receivable- Government - Other	-100.00
Cash Drawer	450.00	General Accounts Receivable	-40.82
Total Checking/Savings	3,282,114.38	Accounts Receivable (State of C	
Accounts Receivable	76,157.17	Accounts Receivable- Government	-30,000.00
Accounts Receivable	76,157.17	Due From Sewer Fund	389,174.04
Total Accounts Receivable	76,157.17	Due From Other Funds	14,104.53
Other Current Assets	-79,061.19	CDBG Loans Receivable	14,104.53
Grants Receivable	-79,061.19	Other Current Assets	
Total Current Assets	3,917,441.97	Fixed Assets	
Construction in Progress	238,826.18	Construction in Progress	10,016,725.37
Land	352,112.00	Buildings	1,029,606.34
Improvements	11,667,426.16	Machinery and Equipment	1,348,347.69
Accumulated Depreciation	-4,619,593.00	Total Fixed Assets	10,016,725.37
Total Fixed Assets	10,016,725.37	Total ASSETS	13,934,167.34

Feb 13, 19

**City of Loyalton**  
**Financial Report**  
 As of February 13, 2019

Feb 13, 19

LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,185.11
Accounts Payable	31,185.11
Total Accounts Payable	31,185.11
Other Current Liabilities	
Current Portion-Long Term Debt	-123,505.60
Due to Other Governments	21,899.66
Due to Other Funds	389,174.04
Sales Tax Payable	-1,335.00
J. Cussins Converted Sick Liab	29,049.55
Due to General Fund	-30,000.00
Accrued Bond Interest Payable	59,544.70
Accrued Payroll	
Propriety Accrued Payroll	132.51
Water Ent. Accrued Payroll	335.51
Sewer Ent. Accrued Payroll	468.02
Governmental Accrued Payroll	5.67
Total Accrued Payroll	473.69
Customer Deposits	200.00
Payroll Liabilities	
Employee Liability Deductions	-2,636.95
State Taxes	132.78
Federal Taxes	-284.23
Payroll Liabilities - Other	10,483.95
Total Payroll Liabilities	7,695.55
Total Other Current Liabilities	353,196.59
Total Current Liabilities	384,381.70
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	5,558,895.23
Equity	
Unassigned (Fund Equity)	199,791.14
Reserved Funds	32,967.98
Invested in Fixed Assets	4,956,179.67
Unreserved Fund Balance	2,852,646.67
Net Income	333,686.65
Total Equity	8,375,272.11
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,934,167.34</b>

City of Loyaltton  
**Fire Department**  
July 1, 2018 through February 13, 2019

	Fire Department 770... (General Fund)	Total General Fund	TOTAL
<b>Ordinary Income/Expense</b>			
Income			
Transfer In	26,438.95	26,438.95	26,438.95
Intergovernmental - State	4,749.28	4,749.28	4,749.28
Charges for Current Services			
Service Area Revenue	20,000.00	20,000.00	20,000.00
Total Charges for Current Services	20,000.00	20,000.00	20,000.00
Revenue Use of Money & Property			
Interest Income	77.92	77.92	77.92
Total Revenue Use of Money & Property	77.92	77.92	77.92
Total Income	51,266.15	51,266.15	51,266.15
Gross Profit	51,266.15	51,266.15	51,266.15
Expense			
Small Tools & Equipment	5,188.35	5,188.35	5,188.35
Repairs & Maintenance	171.26	171.26	171.26
Building Repairs	16.57	16.57	16.57
Utilities			
Internet - Broadband	481.83	481.83	481.83
Propane	1,009.39	1,009.39	1,009.39
Electric	2,551.68	2,551.68	2,551.68
Garbage Disposal	188.72	188.72	188.72
Total Utilities	4,231.62	4,231.62	4,231.62
Equipment Repair & Maintenance	8,395.60	8,395.60	8,395.60
Taxes			
Solid Waste Benefit Assessment	1,167.02	1,167.02	1,167.02
Taxes - Other	10.00	10.00	10.00
Total Taxes	1,177.02	1,177.02	1,177.02
Salaries and Wages	1,955.96	1,955.96	1,955.96
Workers Comp.			
Payroll Expense	21,689.67	21,689.67	21,689.67
Salaries and Wages - Other	0.00	0.00	0.00
Total Salaries and Wages	23,645.63	23,645.63	23,645.63
Services and Supplies			

**City of Loyton**  
**Fire Department**  
July 1, 2018 through February 13, 2019

	Fire Department 770... (General Fund)	Total General Fund	TOTAL
Postage	69.68	69.68	69.68
Automobile Expense			
Fuel	1,879.91	1,879.91	1,879.91
Automobile Expense - Other	94.29	94.29	94.29
Total Automobile Expense	1,974.20	1,974.20	1,974.20
Bank Service Charges	55.21	55.21	55.21
Contracted Services	4,749.28	4,749.28	4,749.28
Insurance	99.90	99.90	99.90
Miscellaneous			
Meals	293.79	293.79	293.79
Total Miscellaneous	293.79	293.79	293.79
Operating Supplies	5,151.55	5,151.55	5,151.55
Telephone	345.62	345.62	345.62
Total Services and Supplies	12,739.23	12,739.23	12,739.23
Total Expense	55,565.28	55,565.28	55,565.28
Net Ordinary Income	-4,299.13	-4,299.13	-4,299.13
Net Income	-4,299.13	-4,299.13	-4,299.13

City of Loyaltan  
Social Hall

July 1, 2018 through February 13, 2019

	Social Hall 9420 (Park 9420-1)	Total Park 9420... (General Fund)	Total General F...	TOTAL
<b>Ordinary Income/Expense</b>				
Expense				
Repairs & Maintenance	6.42	6.42	6.42	6.42
Utilities	1,384.30	1,384.30	1,384.30	1,384.30
Propane				
Total Utilities	1,384.30	1,384.30	1,384.30	1,384.30
Salaries and Wages				
Payroll Tax Expense	45.21	45.21	45.21	45.21
Payroll Expense	483.00	483.00	483.00	483.00
Total Salaries and Wages	528.21	528.21	528.21	528.21
Services and Supplies				
Insurance	49.95	49.95	49.95	49.95
Operating Supplies	27.01	27.01	27.01	27.01
Total Services and Supplies	76.96	76.96	76.96	76.96
Total Expense	1,995.89	1,995.89	1,995.89	1,995.89
Net Ordinary Income	-1,995.89	-1,995.89	-1,995.89	-1,995.89
Net Income	-1,995.89	-1,995.89	-1,995.89	-1,995.89



City of Loyaltton  
MUSEUM

July 1, 2018 through February 13, 2019

	Museums 9410 (General Fund)	Total General Fu...	TOTAL
Ordinary Income/Expense			
Income			
Donations	815.00	815.00	815.00
Total Income	815.00	815.00	815.00
Gross Profit	815.00	815.00	815.00
Expense			
Utilities			
Security	120.00	120.00	120.00
Propane	1,021.22	1,021.22	1,021.22
Electric	646.43	646.43	646.43
Garbage Disposal	47.20	47.20	47.20
Total Utilities	1,834.85	1,834.85	1,834.85
Taxes			
Solid Waste Benefit Assessment	100.82	100.82	100.82
Taxes - Other	1.84	1.84	1.84
Total Taxes	102.66	102.66	102.66
Services and Supplies			
Insurance	49.95	49.95	49.95
Total Services and Supplies	49.95	49.95	49.95
Total Expense	1,987.46	1,987.46	1,987.46
Net Ordinary Income	-1,172.46	-1,172.46	-1,172.46
Net Income	-1,172.46	-1,172.46	-1,172.46

**City of Loyaltton  
Cemetery**

**July 1, 2018 through February 13, 2019**

	Cemeteries 9220-1 (General Fund)	Total General Fund	TOTAL
<b>Ordinary Income/Expense</b>			
Expense			
Salaries and Wages	10.10	10.10	10.10
Payroll Tax Expense			
Payroll Expense	115.50	115.50	115.50
<b>Total Salaries and Wages</b>	125.60	125.60	125.60
<b>Total Expense</b>	125.60	125.60	125.60
<b>Net Ordinary Income</b>	-125.60	-125.60	-125.60
<b>Net Income</b>	-125.60	-125.60	-125.60

City of Loyaltan  
Park

July 1, 2018 through February 13, 2019

	Pool 9420-1 (Park 9420-1)	Park Rental... (Park 9420-1)	Park 9420-1... (Park 9420-1)	Total Park 9... (General Fu...)	Total Gener...	TOTAL
Ordinary Income/Expense						
Income						
Charges for Current Services						
Rent Income	0.00	260.00	0.00	260.00	260.00	260.00
Social Hall	0.00	7,200.00	0.00	7,200.00	7,200.00	7,200.00
Rent Income - Other						
Total Rent Income	0.00	7,460.00	0.00	7,460.00	7,460.00	7,460.00
Total Charges for Current Services	0.00	7,460.00	0.00	7,460.00	7,460.00	7,460.00
Total Income	0.00	7,460.00	0.00	7,460.00	7,460.00	7,460.00
Gross Profit	0.00	7,460.00	0.00	7,460.00	7,460.00	7,460.00
Expense						
Small Tools & Equipment	0.00	0.00	47.22	47.22	47.22	47.22
Repairs & Maintenance	0.00	0.00	131.97	131.97	131.97	131.97
Utilities						
Electric	33.33	0.00	373.46	406.79	406.79	406.79
Garbage Disposal	0.00	0.00	307.91	307.91	307.91	307.91
Total Utilities	33.33	0.00	681.37	714.70	714.70	714.70
Equipment Repair & Maintenance	0.00	0.00	52.23	52.23	52.23	52.23
Taxes						
Solid Waste Benefit Assessment	0.00	553.66	0.00	553.66	553.66	553.66
Taxes - Other	0.00	8.00	0.00	8.00	8.00	8.00
Total Taxes	0.00	561.66	0.00	561.66	561.66	561.66
Salaries and Wages						
Payroll Tax Expense	0.00	0.00	203.80	203.80	203.80	203.80
Payroll Expense	0.00	0.00	2,157.00	2,157.00	2,157.00	2,157.00
Total Salaries and Wages	0.00	0.00	2,360.80	2,360.80	2,360.80	2,360.80
Services and Supplies						
Automobile Expense						
Fuel	0.00	0.00	150.45	150.45	150.45	150.45
Total Automobile Expense	0.00	0.00	150.45	150.45	150.45	150.45
Operating Supplies	0.00	0.00	42.07	42.07	42.07	42.07
Total Services and Supplies	0.00	0.00	192.52	192.52	192.52	192.52

City of Loyaltton  
Park

July 1, 2018 through February 13, 2019

	Pool 9420-1 (Park 9420-1)	Park Rental...	Park 9420-1...	Total Park 9...	Total Gener...	TOTAL
	(Park 9420-1)	(Park 9420-1)	(Park 9420-1)	(General Fu...		
Total Expense	33.33	561.66	3,466.11	4,061.10	4,061.10	4,061.10
Net Ordinary Income	-33.33	6,898.34	-3,466.11	3,398.90	3,398.90	3,398.90
Net Income	-33.33	6,898.34	-3,466.11	3,398.90	3,398.90	3,398.90

# City of Loyton Streets

July 1, 2018 through February 13, 2019

	Gas Tax 9422-1 (Streets and Hig...	SNOW REMOVA... (Streets and Hig...	Streets and Hig... (Streets and Hig...	Total Streets an... (Special Revenue)	Total Special Re...	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
Intergovernmental - State						
Road Maintenance & Rehab	0.00	0.00	7,436.96	7,436.96	7,436.96	7,436.96
Highway Users Tax						
2103 (Gas Tax)	1,796.30	0.00	0.00	1,796.30	1,796.30	1,796.30
2105	0.00	0.00	2,412.19	2,412.19	2,412.19	2,412.19
2106	0.00	0.00	3,547.75	3,547.75	3,547.75	3,547.75
2107	0.00	0.00	2,941.00	2,941.00	2,941.00	2,941.00
2107.5	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Total Highway Users Tax	1,796.30	0.00	9,900.94	11,697.24	11,697.24	11,697.24
Total Intergovernmental - State	1,796.30	0.00	17,337.90	19,134.20	19,134.20	19,134.20
<b>Total Income</b>	1,796.30	0.00	17,337.90	19,134.20	19,134.20	19,134.20
<b>Gross Profit</b>	1,796.30	0.00	17,337.90	19,134.20	19,134.20	19,134.20
<b>Expense</b>						
Finance Charge	0.00	0.00	0.10	0.10	0.10	0.10
Small Tools & Equipment	0.00	0.00	283.03	283.03	283.03	283.03
Repairs & Maintenance	0.00	20.36	798.42	818.78	818.78	818.78
Utilities						
Internet - Broadband	0.00	0.00	38.15	38.15	38.15	38.15
Propane	0.00	0.00	38.08	38.08	38.08	38.08
Electric	13,786.05	0.00	6,007.78	19,793.83	19,793.83	19,793.83
Total Utilities	13,786.05	0.00	6,084.01	19,870.06	19,870.06	19,870.06
Equipment Repair & Maintenance	0.00	0.00	27.47	27.47	27.47	27.47
Taxes						
Solid Waste Benefit Assessment	0.00	0.00	20.18	20.18	20.18	20.18
Taxes - Other	0.00	0.00	0.26	0.26	0.26	0.26
Total Taxes	0.00	0.00	20.44	20.44	20.44	20.44
Salaries and Wages						
Workers Comp.	0.00	0.00	651.98	651.98	651.98	651.98
Payroll Tax Expense	0.00	215.25	209.54	424.79	424.79	424.79
Payroll Expense						
Part Time Wages	0.00	0.00	12.42	12.42	12.42	12.42
Payroll Expense - Other	0.00	1,542.93	1,911.59	3,454.52	3,454.52	3,454.52
Total Payroll Expense	0.00	1,542.93	1,924.01	3,466.94	3,466.94	3,466.94

**City of Loyalton  
Streets**

July 1, 2018 through February 13, 2019

	Gas Tax 9422-1 (Streets and Hig...	SNOW REMOVA... (Streets and Hig...	Streets and Hig... (Streets and Hig...	Total Streets an... (Special Revenue)	Total Special Re... (Special Revenue)	TOTAL
Total Salaries and Wages	0.00	1,758.18	2,785.53	4,543.71	4,543.71	4,543.71
Services and Supplies						
Automobile Expense		347.22	103.14	450.36	450.36	450.36
Fuel	0.00	0.00	48.79	48.79	48.79	48.79
Automobile Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Automobile Expense	0.00	347.22	151.93	499.15	499.15	499.15
Contracted Services						
Professional Fees	0.00	0.00	3,397.83	3,397.83	3,397.83	3,397.83
Auditing Expense	0.00	0.00	1,299.00	1,299.00	1,299.00	1,299.00
Accounting & Financial	0.00	0.00	100.00	100.00	100.00	100.00
Total Contracted Services	0.00	0.00	4,796.83	4,796.83	4,796.83	4,796.83
Insurance						
Liability Insurance	0.00	0.00	2,005.82	2,005.82	2,005.82	2,005.82
Property Insurance	0.00	0.00	1,577.77	1,577.77	1,577.77	1,577.77
Insurance - Other	0.00	0.00	130.30	130.30	130.30	130.30
Total Insurance	0.00	0.00	3,713.89	3,713.89	3,713.89	3,713.89
Office Expense	0.00	0.00	212.55	212.55	212.55	212.55
Operating Supplies	0.00	76.93	73.60	150.53	150.53	150.53
Telephone	0.00	0.00	36.78	36.78	36.78	36.78
Services and Supplies - Other	0.00	0.00	0.32	0.32	0.32	0.32
Total Services and Supplies	0.00	424.15	8,985.90	9,410.05	9,410.05	9,410.05
Total Expense	13,786.05	2,202.69	18,984.90	34,973.64	34,973.64	34,973.64
Net Ordinary Income	-11,989.75	-2,202.69	-1,647.00	-15,839.44	-15,839.44	-15,839.44
Net Income	-11,989.75	-2,202.69	-1,647.00	-15,839.44	-15,839.44	-15,839.44

**City of Loyaltton  
Sewer**

July 1, 2018 through February 13, 2019

	Waste Water E... (Sewer Fund 7...)	Sewer Fund 7... (Sewer Fund 7...)	Total Sewer F... (Enterprise Fu...)	Total Enterprn...	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Intergovernmental - Federal	0.00	50,349.38	50,349.38	50,349.38	50,349.38
USDA Grant					
Total Intergovernmental - Federal	0.00	50,349.38	50,349.38	50,349.38	50,349.38
<b>Enterprise Income</b>					
Sewer Service Income	0.00	1,686.99	1,686.99	1,686.99	1,686.99
Late Fees Sewer	0.00	212,684.47	212,684.47	212,684.47	212,684.47
Sewer Service Income - Other					
Total Sewer Service Income	0.00	214,371.46	214,371.46	214,371.46	214,371.46
Total Enterprise Income	0.00	214,371.46	214,371.46	214,371.46	214,371.46
<b>Charges for Current Services</b>					
Copies & Faxes	0.00	283.71	283.71	283.71	283.71
Total Charges for Current Services	0.00	283.71	283.71	283.71	283.71
<b>Revenue Use of Money &amp; Property</b>					
Interest Income	0.00	303.48	303.48	303.48	303.48
Total Revenue Use of Money & Property	0.00	303.48	303.48	303.48	303.48
<b>Total Income</b>	0.00	265,308.03	265,308.03	265,308.03	265,308.03
<b>Gross Profit</b>	0.00	265,308.03	265,308.03	265,308.03	265,308.03
<b>Expense</b>					
Finance Charge	0.00	0.80	0.80	0.80	0.80
Small Tools & Equipment	0.00	579.51	579.51	579.51	579.51
Small Tools & Equipment - Other	0.00	2,062.48	2,062.48	2,062.48	2,062.48
Safety	0.00	4,708.06	4,708.06	4,708.06	4,708.06
Small Tools & Equipment - Other					
Total Small Tools & Equipment	0.00	7,350.05	7,350.05	7,350.05	7,350.05
Repairs & Maintenance	0.00	5,090.71	5,090.71	5,090.71	5,090.71
Utilities					
Security	0.00	48.00	48.00	48.00	48.00
Internet - Broadband	0.00	305.20	305.20	305.20	305.20
Propane	0.00	936.19	936.19	936.19	936.19
Electric	0.00	38,224.61	38,224.61	38,224.61	38,224.61
Garbage Disposal	0.00	355.09	355.09	355.09	355.09
Total Utilities	0.00	39,869.09	39,869.09	39,869.09	39,869.09

City of Loyaltan  
Sewer

July 1, 2018 through February 13, 2019

	Waste Water E... (Sewer Fund 7...	Sewer Fund 7... (Sewer Fund 7...	Total Sewer F... (Enterprise Fu...	Total Enterpri...	TOTAL
Equipment Repair & Maintenance Taxes	0.00	15,064.44	15,064.44	15,064.44	15,064.44
Solid Waste Benefit Assessment	0.00	746.26	746.26	746.26	746.26
Taxes - Other	0.00	40.04	40.04	40.04	40.04
<b>Total Taxes</b>	<b>0.00</b>	<b>786.30</b>	<b>786.30</b>	<b>786.30</b>	<b>786.30</b>
Salaries and Wages	0.00	6,519.88	6,519.88	6,519.88	6,519.88
Workers Comp.	0.00	3,662.69	3,670.22	3,670.22	3,670.22
Payroll Tax Expense	7.53				
Payroll Expense	0.00	12,181.72	12,181.72	12,181.72	12,181.72
Part Time Wages	54.00	26,495.59	26,549.59	26,549.59	26,549.59
Payroll Expense - Other					
<b>Total Payroll Expense</b>	<b>54.00</b>	<b>38,677.31</b>	<b>38,731.31</b>	<b>38,731.31</b>	<b>38,731.31</b>
<b>Total Salaries and Wages</b>	<b>61.53</b>	<b>48,859.88</b>	<b>48,921.41</b>	<b>48,921.41</b>	<b>48,921.41</b>
Employee Benefits	0.00	407.65	407.65	407.65	407.65
Nationwide City	0.00	1,018.70	1,018.70	1,018.70	1,018.70
Health Insurance					
<b>Total Employee Benefits</b>	<b>0.00</b>	<b>1,426.35</b>	<b>1,426.35</b>	<b>1,426.35</b>	<b>1,426.35</b>
Services and Supplies					
Postage	0.00	761.90	761.90	761.90	761.90
Advertising	0.00	99.38	99.38	99.38	99.38
Automobile Expense					
Fuel	0.00	1,476.33	1,476.33	1,476.33	1,476.33
Automobile Expense - Other	0.00	390.28	390.28	390.28	390.28
<b>Total Automobile Expense</b>	<b>0.00</b>	<b>1,866.61</b>	<b>1,866.61</b>	<b>1,866.61</b>	<b>1,866.61</b>
Bank Service Charges	0.00	11.00	11.00	11.00	11.00
Contracted Services					
Health/Drug Screening	0.00	28.00	28.00	28.00	28.00
Professional Fees	0.00	17,757.14	17,757.14	17,757.14	17,757.14
Legal Fees	0.00	1,755.00	1,755.00	1,755.00	1,755.00
Auditing Expense	0.00	5,196.00	5,196.00	5,196.00	5,196.00
Accounting & Financial	0.00	800.00	800.00	800.00	800.00
Testing	0.00	3,020.00	3,020.00	3,020.00	3,020.00
Contracted Services - Other	0.00	18,990.10	18,990.10	18,990.10	18,990.10
<b>Total Contracted Services</b>	<b>0.00</b>	<b>47,546.24</b>	<b>47,546.24</b>	<b>47,546.24</b>	<b>47,546.24</b>
Dues and Subscriptions	0.00	75.00	75.00	75.00	75.00
Insurance					



City of Loyalkon  
Sewer

July 1, 2018 through February 13, 2019

	Waste Water E... (Sewer Fund 7...	Sewer Fund 7... (Sewer Fund 7...	Total Sewer F... (Enterprise Fu...	Total Enterpri...	TOTAL
Liability Insurance	0.00	8,020.33	8,020.33	8,020.33	8,020.33
Property Insurance	0.00	6,308.08	6,308.08	6,308.08	6,308.08
Insurance - Other	0.00	421.29	421.29	421.29	421.29
<b>Total Insurance</b>	<b>0.00</b>	<b>14,749.70</b>	<b>14,749.70</b>	<b>14,749.70</b>	<b>14,749.70</b>
Licenses and Permits	0.00	18,883.00	18,883.00	18,883.00	18,883.00
Office Expense	0.00	1,778.62	1,778.62	1,778.62	1,778.62
Operating Supplies	0.00	4,394.74	4,394.74	4,394.74	4,394.74
Telephone	0.00	772.68	772.68	772.68	772.68
Training	0.00	285.05	285.05	285.05	285.05
Travel	0.00	300.00	300.00	300.00	300.00
Services and Supplies - Other	0.00	3,593.71	3,593.71	3,593.71	3,593.71
<b>Total Services and Supplies</b>	<b>0.00</b>	<b>95,117.63</b>	<b>95,117.63</b>	<b>95,117.63</b>	<b>95,117.63</b>
<b>Total Expense</b>	<b>61.53</b>	<b>213,565.25</b>	<b>213,626.78</b>	<b>213,626.78</b>	<b>213,626.78</b>
<b>Net Ordinary Income</b>	<b>-61.53</b>	<b>51,742.78</b>	<b>51,681.25</b>	<b>51,681.25</b>	<b>51,681.25</b>
Other Income/Expense					
Other Expense					
Debt Service					
Interest Expense					
Interest 92-01 Sewer	0.00	17,404.59	17,404.59	17,404.59	17,404.59
Interest 92-03 Sewer	0.00	2,603.04	2,603.04	2,603.04	2,603.04
Interest 92-07 Sewer	0.00	38,612.50	38,612.50	38,612.50	38,612.50
<b>Total Interest Expense</b>	<b>0.00</b>	<b>58,620.13</b>	<b>58,620.13</b>	<b>58,620.13</b>	<b>58,620.13</b>
<b>Total Debt Service</b>	<b>0.00</b>	<b>58,620.13</b>	<b>58,620.13</b>	<b>58,620.13</b>	<b>58,620.13</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>58,620.13</b>	<b>58,620.13</b>	<b>58,620.13</b>	<b>58,620.13</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-58,620.13</b>	<b>-58,620.13</b>	<b>-58,620.13</b>	<b>-58,620.13</b>
<b>Net Income</b>	<b>-61.53</b>	<b>-6,877.35</b>	<b>-6,938.88</b>	<b>-6,938.88</b>	<b>-6,938.88</b>

**City of Loyaltton  
Water**

July 1, 2018 through February 13, 2019

	Water Fund 7520-1 (Enterprise Funds)	Total Enterprise ...	TOTAL
Ordinary Income/Expense			
Income			
Enterprise Income			
Water Service Income			
Connection Fee	100.00	100.00	100.00
Late Fees Water	843.50	843.50	843.50
Water Service Income - Other	114,849.43	114,849.43	114,849.43
Total Water Service Income	115,792.93	115,792.93	115,792.93
Total Enterprise Income	115,792.93	115,792.93	115,792.93
Revenue Use of Money & Property			
Interest Income	105.13	105.13	105.13
Total Revenue Use of Money & Property	105.13	105.13	105.13
Total Income	115,898.06	115,898.06	115,898.06
Gross Profit	115,898.06	115,898.06	115,898.06
Expense			
Finance Charge	0.80	0.80	0.80
Small Tools & Equipment	166.00	166.00	166.00
Small Tools & Equipment - Other	117.77	117.77	117.77
Total Small Tools & Equipment	283.77	283.77	283.77
Repairs & Maintenance	1,182.93	1,182.93	1,182.93
Utilities			
Security	48.00	48.00	48.00
Internet - Broadband	305.20	305.20	305.20
Propane	291.78	291.78	291.78
Electric	21,057.47	21,057.47	21,057.47
Garbage Disposal	47.18	47.18	47.18
Total Utilities	21,749.63	21,749.63	21,749.63
Equipment Repair & Maintenance	1,594.72	1,594.72	1,594.72
Taxes			
Solid Waste Benefit Assessment	162.60	162.60	162.60
Taxes - Other	7.60	7.60	7.60
Total Taxes	170.20	170.20	170.20
Salaries and Wages			
Workers Comp.	6,519.88	6,519.88	6,519.88

**City of Loyaltton  
Water**

July 1, 2018 through February 13, 2019

	Water Fund 7520-1 (Enterprise Funds)	Total Enterprise ...	TOTAL
Payroll Tax Expense	2,369.08	2,369.08	2,369.08
Payroll Expense			
Part Time Wages	11,612.38	11,612.38	11,612.38
Payroll Expense - Other	13,679.28	13,679.28	13,679.28
Total Payroll Expense	25,291.66	25,291.66	25,291.66
Total Salaries and Wages	34,180.62	34,180.62	34,180.62
Employee Benefits			
Nationwide City	407.57	407.57	407.57
Health Insurance	1,018.66	1,018.66	1,018.66
Total Employee Benefits	1,426.23	1,426.23	1,426.23
Services and Supplies			
Postage	669.19	669.19	669.19
Advertising	676.12	676.12	676.12
Automobile Expense			
Fuel	1,085.98	1,085.98	1,085.98
Automobile Expense - Other	390.28	390.28	390.28
Total Automobile Expense	1,476.26	1,476.26	1,476.26
Bank Service Charges	5.00	5.00	5.00
Chemicals	2,072.66	2,072.66	2,072.66
Contracted Services			
Health/Drug Screening	28.00	28.00	28.00
Legal Fees	1,325.00	1,325.00	1,325.00
Auditing Expense	5,196.00	5,196.00	5,196.00
Accounting & Financial	800.00	800.00	800.00
Testing	3,915.00	3,915.00	3,915.00
Total Contracted Services	11,264.00	11,264.00	11,264.00
Dues and Subscriptions	75.00	75.00	75.00
Insurance			
Liability Insurance	8,020.33	8,020.33	8,020.33
Property Insurance	6,543.08	6,543.08	6,543.08
Insurance - Other	421.29	421.29	421.29
Total Insurance	14,984.70	14,984.70	14,984.70
Licenses and Permits	1,038.00	1,038.00	1,038.00
Office Expense	1,691.09	1,691.09	1,691.09
Operating Supplies	1,459.48	1,459.48	1,459.48
Telephone	487.16	487.16	487.16

**City of Loyaltton  
Water**  
July 1, 2018 through February 13, 2019

	Water Fund 7520-1 (Enterprise Funds)	Total Enterprise ...	TOTAL
Training	100.00	100.00	100.00
Services and Supplies - Other	2.60	2.60	2.60
<b>Total Services and Supplies</b>	<b>36,001.26</b>	<b>36,001.26</b>	<b>36,001.26</b>
<b>Total Expense</b>	<b>96,590.16</b>	<b>96,590.16</b>	<b>96,590.16</b>
<b>Net Ordinary Income</b>	<b>19,307.90</b>	<b>19,307.90</b>	<b>19,307.90</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>Debt Service</b>			
<b>Interest Expense</b>			
<b>Interest 91-05 Water</b>	61,853.50	61,853.50	61,853.50
<b>Total Interest Expense</b>	<b>61,853.50</b>	<b>61,853.50</b>	<b>61,853.50</b>
<b>Total Debt Service</b>	<b>61,853.50</b>	<b>61,853.50</b>	<b>61,853.50</b>
<b>Total Other Expense</b>	<b>61,853.50</b>	<b>61,853.50</b>	<b>61,853.50</b>
<b>Net Other Income</b>	<b>-61,853.50</b>	<b>-61,853.50</b>	<b>-61,853.50</b>
<b>Net Income</b>	<b>-42,545.60</b>	<b>-42,545.60</b>	<b>-42,545.60</b>

# City of Loyaltton General

July 1, 2018 through February 13, 2019

	General Go... (General Fu...	City Buildin... (General Fu...	Law Enforc... (General Fu...	General Fu... (General Fu...	Total Gener... (General Fu...	TOTAL
<b>Ordinary Income/Expense</b>						
Income						
Building Permits	409.00	0.00	0.00	0.00	409.00	409.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes						
Supplemental	303.75	0.00	0.00	0.00	303.75	303.75
Homeowners	390.37	0.00	0.00	0.00	390.37	390.37
Clerk Fees	713.34	0.00	0.00	0.00	713.34	713.34
Secured	24,392.98	0.00	0.00	0.00	24,392.98	24,392.98
Unsecured	1,089.26	0.00	0.00	0.00	1,089.26	1,089.26
Prior Year	46.88	0.00	0.00	0.00	46.88	46.88
<b>Total Property Taxes</b>	<b>26,936.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,936.58</b>	<b>26,936.58</b>
<b>Taxes &amp; License Revenue</b>						
Sales & Use	41,610.68	0.00	0.00	0.00	41,610.68	41,610.68
License & Permits	715.00	0.00	0.00	0.00	715.00	715.00
<b>Total Taxes &amp; License Revenue</b>	<b>42,325.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,325.68</b>	<b>42,325.68</b>
<b>Intergovernmental - State</b>						
VLF Swap	31,398.44	0.00	0.00	0.00	31,398.44	31,398.44
Intergovernmental - State - Other	0.00	0.00	0.00	16,338.13	16,338.13	16,338.13
<b>Total Intergovernmental - State</b>	<b>31,398.44</b>	<b>0.00</b>	<b>0.00</b>	<b>16,338.13</b>	<b>47,736.57</b>	<b>47,736.57</b>
<b>Charges for Current Services</b>						
Copies & Faxes	477.60	0.00	0.00	0.00	477.60	477.60
Rent Income						
Auditorium Rental	30.00	30.00	0.00	0.00	60.00	60.00
Social Hall	65.00	130.00	0.00	0.00	195.00	195.00
Total Rent Income	95.00	160.00	0.00	0.00	255.00	255.00
Charges for Current Services - ...	0.00	713.36	0.00	0.00	713.36	713.36
<b>Total Charges for Current Services</b>	<b>572.60</b>	<b>873.36</b>	<b>0.00</b>	<b>0.00</b>	<b>1,445.96</b>	<b>1,445.96</b>
<b>Revenue Use of Money &amp; Property Interest Income</b>						
Total Revenue Use of Money & Pr...	152.93	0.00	0.00	0.00	152.93	152.93
<b>Total Income</b>	<b>101,795.23</b>	<b>873.36</b>	<b>0.00</b>	<b>16,338.13</b>	<b>119,006.72</b>	<b>119,006.72</b>
<b>Gross Profit</b>	<b>101,795.23</b>	<b>873.36</b>	<b>0.00</b>	<b>16,338.13</b>	<b>119,006.72</b>	<b>119,006.72</b>
<b>Expense</b>						
Late Fee	29.00	0.00	0.00	0.00	29.00	29.00

# City of Loynton General

July 1, 2018 through February 13, 2019

	General Go... (General Fu...)	City Buildin... (General Fu...)	Law Enforc... (General Fu...)	General Fu... (General Fu...)	Total Gener...	TOTAL
Finance Charge	100.73	0.00	0.00	0.00	100.73	100.73
DSA 796 Fees	15.60	0.00	0.00	0.00	15.60	15.60
Small Tools & Equipment	18.51	0.00	0.00	0.00	18.51	18.51
Repairs & Maintenance	48.88	72.26	0.00	0.00	121.14	121.14
Building Repairs	0.00	548.28	0.00	0.00	548.28	548.28
Utilities						
Security	24.00	0.00	0.00	0.00	24.00	24.00
Internet - Broadband	114.45	0.00	0.00	0.00	114.45	114.45
Propane	0.00	0.00	0.00	107.81	107.81	107.81
Electric	63.54	0.00	0.00	5.69	69.23	69.23
Total Utilities	201.99	0.00	0.00	113.50	315.49	315.49
Equipment Repair & Maintenance	48.43	0.00	0.00	0.00	48.43	48.43
Taxes						
Solid Waste Benefit Assessment	20.18	4,091.50	0.00	0.00	4,111.68	4,111.68
Property Tax	4,304.14	0.00	0.00	0.00	4,304.14	4,304.14
Taxes - Other	0.26	10.00	0.00	0.00	10.26	10.26
Total Taxes	4,324.58	4,101.50	0.00	0.00	8,426.08	8,426.08
Salaries and Wages	652.00	0.00	0.00	0.00	652.00	652.00
Workers Comp.	410.67	128.60	0.00	0.00	539.27	539.27
Payroll Tax Expense						
Payroll Expense	560.98	0.00	0.00	0.00	560.98	560.98
Part Time Wages	3,606.18	1,371.20	0.00	0.00	4,977.38	4,977.38
Payroll Expense - Other						
Total Payroll Expense	4,167.16	1,371.20	0.00	0.00	5,538.36	5,538.36
Total Salaries and Wages	5,229.83	1,499.80	0.00	0.00	6,729.63	6,729.63
Services and Supplies						
Postage	89.05	0.00	0.00	0.00	89.05	89.05
Advertising	1,754.83	0.00	0.00	0.00	1,754.83	1,754.83
Automobile Expense						
Fuel	98.13	0.00	0.00	13.67	111.80	111.80
Automobile Expense - Other	146.36	0.00	0.00	0.00	146.36	146.36
Total Automobile Expense	244.49	0.00	0.00	13.67	258.16	258.16
Contracted Services						
Professional Fees	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Legal Fees	15,460.00	0.00	0.00	0.00	15,460.00	15,460.00
Auditing Expense	1,299.00	0.00	0.00	0.00	1,299.00	1,299.00

City of Loyaltan  
General

July 1, 2018 through February 13, 2019

	General Go... (General Fu...)	City Buildin... (General Fu...)	Law Enforc... (General Fu...)	General Fu... (General Fu...)	Total Gener...	TOTAL
Accounting & Financial	300.00	0.00	0.00	0.00	300.00	300.00
Total Contracted Services	17,059.00	0.00	10,000.00	0.00	27,059.00	27,059.00
Dues and Subscriptions Insurance	50.00	0.00	0.00	0.00	50.00	50.00
Liability Insurance	2,005.83	0.00	0.00	0.00	2,005.83	2,005.83
Property Insurance	1,577.77	0.00	0.00	0.00	1,577.77	1,577.77
Travel for SCORE	117.80	0.00	0.00	0.00	117.80	117.80
Insurance - Other	130.30	0.00	0.00	0.00	130.30	130.30
Total Insurance	3,831.70	0.00	0.00	0.00	3,831.70	3,831.70
Miscellaneous Meals	19.09	0.00	0.00	0.00	19.09	19.09
Total Miscellaneous	19.09	0.00	0.00	0.00	19.09	19.09
Office Expense	945.44	0.00	0.00	18.44	963.88	963.88
Operating Supplies	166.00	144.02	0.00	0.00	310.02	310.02
Telephone	82.84	0.00	0.00	27.46	110.30	110.30
Travel	1,013.45	0.00	0.00	0.00	1,013.45	1,013.45
Services and Supplies - Other	0.97	0.00	0.00	0.00	0.97	0.97
Total Services and Supplies	25,256.86	144.02	10,000.00	59.57	35,460.45	35,460.45
Total Expense	35,274.41	6,365.86	10,000.00	173.07	51,813.34	51,813.34
Net Ordinary Income	66,520.82	-5,492.50	-10,000.00	16,165.06	67,193.38	67,193.38
Other Income/Expense Other Expense Transfers Out	0.00	0.00	0.00	26,438.95	26,438.95	26,438.95
Total Other Expense	0.00	0.00	0.00	26,438.95	26,438.95	26,438.95
Net Other Income	0.00	0.00	0.00	-26,438.95	-26,438.95	-26,438.95
Net Income	66,520.82	-5,492.50	-10,000.00	-10,273.89	40,754.43	40,754.43

**City of Loyaltton**  
**Credit Card Detail**  
December 5, 2018 through February 13, 2019

Type	Date	Num	Name	Memo	Class	Cir	Split	Debit	Credit	Balance
<b>B of A CC 2646-J. Evans</b>										
Credit Card Charge	12/06/2018	Auth. 0...	White's Sierra Gas ...	5472-0635-78...		X	Fuel		66.54	66.54
Credit Card Charge	01/02/2019	111-0...	Amazon	5472-0635-78...		X	Operating Supplies		102.30	168.84
Bill	01/04/2019	54720...	Bank of America	-MULTIPLE-	General ...	X	Accounts Payable	245.20		-76.36
Credit Card Charge	01/09/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-78...		X	Fuel		113.72	37.36
Credit Card Charge	01/09/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-78...		X	Fuel		33.00	70.36
Credit Card Charge	01/09/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-78...		X	Fuel		87.37	157.73
Credit Card Charge	01/12/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-78...		X	Fuel		9.01	166.74
Credit Card Charge	01/15/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-78...		X	Postage	256.00	12.90	179.64
Bill	02/13/2019	54720...	Bank of America	-MULTIPLE-	General ...		Accounts Payable			-76.36
<b>Total B of A CC 2646-J. Evans</b>										
								501.20	424.84	-76.36
<b>BofA CC 5732-K. Jordan</b>										
Credit Card Charge	12/19/2018	08954G	Quik Stop	54472-0635-7...		X	Fuel		60.03	60.03
Credit Card Charge	12/26/2018	P.O. 6...	Batteries Plus	5472-0635-74...		X	Operating Supplies		273.12	273.15
Bill	01/04/2019	54720...	Bank of America	-MULTIPLE-	-MULTI...	X	Accounts Payable	273.15		0.00
Credit Card Charge	01/15/2019	No Re...	Whites Sierra Statio...	5472-0635-74...		X	Fuel		58.33	58.33
Credit Card Charge	01/20/2019	No Re...	Whites Sierra Statio...	5472-0635-74...		X	Fuel		51.08	109.41
Credit Card Charge	01/21/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-74...		X	Fuel		80.93	190.34
Credit Card Charge	01/23/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-74...		X	Fuel		39.97	230.31
Bill	02/13/2019	54720...	Bank of America	-MULTIPLE-	Special ...		Accounts Payable	230.31		0.00
<b>Total BofA CC 5732-K. Jordan</b>										
								503.46	503.46	0.00
<b>BofA CC 6111- K LeBlanc</b>										
Credit Card Charge	12/07/2018	Auth. 0...	Whites Sierra Statio...	5472-0635-77...		X	-SPLT-		87.56	87.56
Credit Card Charge	12/12/2018	30424...	Excede WildBlue Vista	5472-0635-77...		X	Internet - Broadband		69.69	157.25
Credit Card Charge	12/14/2018	Auth. 0...	Whites Sierra Statio...	5472-0635-77...		X	-SPLT-		145.44	302.69
Credit Card Charge	12/21/2018	Auth. 0...	Whites Sierra Statio...	5472-0635-77...		X	Fuel		73.01	375.70
Credit Card Charge	01/01/2019	18538...	Nextiva	5472-0635-77...		X	-SPLT-		92.17	467.87
Bill	01/04/2019	54720...	Bank of America	-MULTIPLE-	-MULTI...	X	Accounts Payable	467.87		0.00
Credit Card Charge	01/04/2019	Inv. 77...	California State Univ...	5472-0635-77...		X	Training		213.05	213.05
Credit Card Charge	01/04/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-77...		X	-SPLT-		181.44	394.49
Credit Card Charge	01/11/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-77...		X	-SPLT-		116.91	511.40
Credit Card Charge	01/12/2019	30424...	Excede WildBlue Vista	5472-0635-77...		X	Internet - Broadband		69.69	581.09
Credit Card Charge	01/18/2019	Auth. 0...	Whites Sierra Statio...	5472-0635-77...		X	-SPLT-		142.26	723.35
Credit Card Charge	01/26/2019	63073...	Gala Shasta Hotel	5472-0635-77...		X	Travel for SCORE		117.80	841.15
Credit Card Charge	02/01/2019	19104...	Nextiva	5472-0635-77...		X	-SPLT-		92.21	933.36
Bill	02/01/2019		Bank of America	-MULTIPLE-	-MULTI...		Accounts Payable	933.36		0.00
<b>Total BofA CC 6111- K LeBlanc</b>										
								1,401.23	1,401.23	0.00
<b>TOTAL</b>								<b>2,405.89</b>	<b>2,329.53</b>	<b>-76.36</b>



City of Loyaltan  
Revenue & Expenses  
July 1, 2018 through February 13, 2019

26,438.95	Transfer in	Income
409.00	Building Permits	Ordinary Income/Expense
815.00	Donations	
303.75	Property Taxes	
390.37	Supplemental	
713.34	Homeowners	
24,392.98	Clerk Fees	
1,089.26	Secured	
46.88	Unsecured	
	Prior Year	
26,936.58	Total Property Taxes	
41,610.68	Taxes & License Revenue	
4,815.00	Sales & Use	
	License & Permits	
46,425.68	Total Taxes & License Revenue	
413,146.38	Intergovernmental - Federal	
	USDA Grant	
	Intergovernmental - State	
	Road Maintenance & Rehab	
7,436.96	VLF Swap	
31,398.44	Highway Users Tax	
	2103 (Gas Tax)	
	2105	
	2106	
	2107	
	2107.5	
11,697.24	Total Highway Users Tax	
21,087.41	Intergovernmental - State - Other	
71,620.05	Total Intergovernmental - State	
	Enterprise Income	
	Sewer Service Income	
1,686.99	Late Fees Sewer	
	Sewer Service Income - Other	
212,684.47	Total Sewer Service Income	
	Water Service Income	
	Connection Fee	
100.00	Late Fees Water	
843.50	Water Service Income - Other	
114,849.43	Total Water Service Income	
115,792.93	Total Enterprise Income	
330,164.39	Total Water Service Income	
	Charges for Current Services	
	Copies & Faxes	
761.31	Rent Income	
	Auditorium Rental	
60.00	Social Hall	
455.00	Rent Income - Other	
7,200.00	Total Rent Income	
7,715.00	Service Area Revenue	
20,000.00	Charges for Current Services - Other	
729.44		

City of Loyalton  
Revenue & Expenses  
July 1, 2018 through February 13, 2019

Jul 1, '18 - Feb 13, 19	
	29,205.75
3,804.83	1,224.21
5,029.04	950,190.82
950,190.82	950,190.82
Gross Profit	
Expense	
Late Fee	29.00
Finance Charge	102.43
DSA 796 Fees	15.60
Small Tools & Equipment	745.51
Safety	2,062.48
Small Tools & Equipment - Other	10,362.94
Total Small Tools & Equipment	13,170.93
Repairs & Maintenance	
Building Repairs	7,623.21
Utilities	581.61
Security	240.00
Internet - Broadband	1,244.83
Propane	5,955.87
Electric	83,520.28
Garbage Disposal	993.30
Total Utilities	91,954.28
Equipment Repair & Maintenance	
Taxes	25,336.47
Solid Waste Benefit Assessment	7,379.08
Property Tax	4,304.14
Taxes - Other	89.24
Total Taxes	11,772.46
Salaries and Wages	
Workers Comp.	16,299.70
Payroll Tax Expense	7,302.77
Payroll Expense	24,584.76
Part Time Wages	73,236.44
Total Payroll Expense	97,821.20
Salaries and Wages - Other	
Total Salaries and Wages	0.00
121,423.67	815.22
Employee Benefits	2,037.36
Nationwide City	815.22
Health Insurance	2,852.58
Total Employee Benefits	2,852.58
Services and Supplies	
Postage	1,589.82
Advertising	2,530.33
Automobile Expense	5,209.91
Fuel	1,070.00
Automobile Expense - Other	1,070.00

**City of Loyton  
Revenue & Expenses**

July 1, 2018 through February 13, 2019

Jul 1, '18 - Feb 13, 19	
Total Automobile Expense	6,279.91
Bank Service Charges	97.21
Chemicals	2,072.66
Contracted Services	56.00
Health/Drug Screening	31,154.97
Professional Fees	18,540.00
Legal Fees	12,990.00
Auditing Expense	2,000.00
Accounting & Financial	6,935.00
Testing	29,274.20
Contracted Services - Other	100,950.17
Dues and Subscriptions	200.00
Insurance	20,052.31
Liability Insurance	16,006.70
Property Insurance	117.80
Travel for SCORE	1,302.98
Insurance - Other	37,479.79
Total Insurance	19,921.00
Licenses and Permits	312.88
Miscellaneous	4,646.14
Meals	11,600.80
Miscellaneous	1,752.54
Travel	385.05
Training	1,313.45
Telephone	3,597.60
Operating Supplies	194,729.35
Office Expense	469,591.59
Services and Supplies - Other	480,599.23
Total Services and Supplies	26,438.95
Total Expense	120,473.63
Net Ordinary Income	146,912.58
Other Income/Expense	-146,912.58
Other Expense	333,686.65
Transfers Out	
Debt Service	
Interest Expense	
Interest 91-05 Water	61,853.50
Interest 92-01 Sewer	17,404.59
Interest 92-03 Sewer	2,603.04
Interest 92-07 Sewer	38,612.50
Total Interest Expense	120,473.63
Total Debt Service	120,473.63
Total Other Expense	146,912.58
Net Other Income	-146,912.58
Net Income	333,686.65

**City of Loyalton**  
**Unpaid Bills**  
As of February 13, 2019

A/E	General Journal	Date	Num	Due Date	Agging	Open Balance
						2,646.60
	General Journal	06/30/2012	A/E cx			2,646.60
	Total A/E					2,646.60
	Audit Adjustments 2015	07/01/2017	COLR...			-3,753.00
	General Journal					-3,753.00
	Total Audit Adjustments 2015					-3,753.00
	Ca. State Water Resources Control Board	12/19/2018	Inv. S...	03/19/2019		600.00
	Bill					600.00
	Total Ca. State Water Resources Control Board					600.00
	Home Depot	08/12/2017	9292845	16400...		-13.48
	Credit					-13.48
	Deposit	02/02/2018				13.48
	Total Home Depot					0.00
	Pape Machinery - POWERPLAN	11/26/2014	CM 92...			-6.00
	Credit					-6.00
	Total Pape Machinery - POWERPLAN					-6.00
	S.C.O.R.E.	07/01/2018	FY19 ...	06/30/2019		7,049.72
	Bill					7,049.72
	Total S.C.O.R.E.					7,049.72
	Sierra County Tax Collector	10/12/2018	FY 20...	04/10/2019		588.51
	Bill					588.51
	Bill	10/11/2018	FY 20...	04/10/2019		351.03
	Bill					351.03
	Bill	10/12/2018	FY 20...	04/10/2019		2,050.75
	Bill					2,050.75
	Bill	10/12/2018	FY 20...	04/10/2019		408.31
	Bill					408.31
	Bill	10/09/2018	FY 20...	04/10/2019		317.22
	Bill					317.22
	Bill	10/09/2018	FY 20...	04/10/2019		18.34
	Bill					18.34
	Total Sierra County Tax Collector					3,734.16
	Thatcher Company	10/22/2018	Inv. 50...	11/21/2018	84	-308.88
	Credit					-308.88
	Bill	10/22/2018	Inv. 50...			308.88
	Total Thatcher Company					0.00
	Western Hydro Corporation	07/02/2014	CM 15...			-299.37
	Credit					-299.37
	Total Western Hydro Corporation					-299.37
	<b>TOTAL</b>					<b>9,972.11</b>