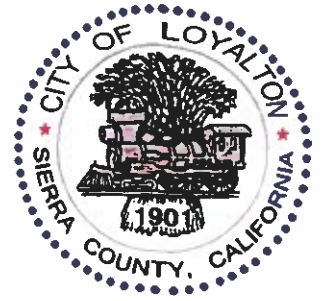


CITY OF LOYALTON

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



OFFICE OF THE MAYOR

**AGENDA FOR THE REGULAR MEETING OF THE
LOYALTON CITY COUNCIL
6:00 P.M. – CITY HALL AUDITORIUM
605 SCHOOL STREET
OCTOBER 17TH, 2023
NEXT ORDINANCE #425
NEXT RESOLUTION NO. 7-2023**

**AGENDA & PACKET AVAILABLE ON CITY WEB SITE
cityofloyalton.org**

Any person with a disability may submit a request for reasonable modification or accommodation to the above-described means for accessing and offering comment at the meeting to Kathy LeBlanc, City Clerk, at [\[ofclerk-cityofloyalton@psln.com\]](mailto:ofclerk-cityofloyalton@psln.com) who will swiftly resolve such request.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **APPROVAL OF AGENDA**
5. **ANNOUNCEMENTS**
6. **APPROVAL OF MINUTES**
Regular Meeting September 19th, 2023 (Attachment)
Special Meeting September 27th, 2023 (Attachments)
7. **STAFF REPORTS**
 1. Request from Sierra County to appoint council member to the Sierra County Solid Waste Task Force.
 2. Letter to Loyalton City Council regarding Nepotism.
8. **TIMED ITEM: 6:20 P.M. HOUSING ELEMENT**

9. PUBLIC COMMENT

This is an opportunity for members of the public to address the Council on items which are not on the agenda. Please state your name for the record. Comments are limited to three minutes. Written comments should be submitted to the City Clerk 24 hours prior to the meeting to allow for distribution. Under Government Code Section 54954.2 – Brown Act, the Council cannot take action on any item not on the posted agenda

10. FIRE DEPARTMENT REPORT

11. FINANCIAL COMMITTEE REPORTS

1. Financial Committee Report/Update

- Approval of Reconciled Accounts for July, August, and September 2023 (Attachment)
- Approval of Bill Sheet September 2023 (Attachment)
- Acknowledgment of Approval of Fund Transfer from General 1956 to Enterprise Loan MM 0559 not to exceed \$24,000. (Attachment)

12. PUBLIC WORKS COMMITTEE REPORTS/PARK AND RECREATION

13. OTHER COMMITTEE REPORTS

14. DISCUSSION AND POSSIBLE ACTION ITEMS

1. Discussion and Possible Action regarding Reaffirming our State of Emergency Water Distribution System.
2. Discussion and Possible Action regarding Town Hall Meeting on Water Distribution System.

15. AGENDA INPUT FOR UPCOMING MEETINGS

16. BOARD MEMBER CLOSING REMARKS

17. ADJOURNMENT

September 19th , 2023

REGULAR MEETING

The Regular meeting of the Loyalton City Council was called to order by Vice-Mayor Riede on September 19, 2023, at 6:00 p.m. Loyalton City Auditorium

COUNCIL MEMBERS PRESENT Vice Mayor Riede, J. Markum, D. Gayner, B. Mertton

COUNCIL MEMBERS ABSENT

STAFF PRESENT

City Clerk- Kathy LeBlanc

GUESTS PRESENT

P. DeMartini, J. Buck, S. McIlravey, J. Powers, L. Garza, C. Johnson, W. Bergstrom, D. Lawlor, L. Horner, N. Rogers, J. Cameron, L. McIntosh, J. Herod, K. Miner

APPROVAL OF AGENDA

It was moved by J. Markum, seconded by D. Gayner to approve the agenda as presented. Motion carried.

ANNOUNCEMENTS

1. Councilmember Markum had a request from G. Clark regarding old flags, he requested that we contact him so the used flags can be disposed of properly.
2. Vice-Mayor thanked the Rotary Club and members of the community for the clean work they did downtown.

APPROVAL OF MINUTES

1. It was moved by J. Markum, seconded by D. Gayner to approve the minutes of the Special Meeting on August 15th, 2023. Motion carried.
2. It was moved by J. Markum, seconded by D. Gayner to approve the minutes of the Regular Meeting on August 15th, 2023. Motion carried.
3. It was moved by J. Markum, seconded by D. Gayner to approve the minutes of the Special Meeting on August 29th, 2023. Motion carried.
4. It was moved by J. Markum, seconded by D. Gayner to approve the minutes of the Special Meeting on September 13, 2023. Motion carried.

STAFF REPORTS/WRITTEN COMMUNICATIONS

1. City Clerk K. LeBlanc requested that all requests for the use of the Social Hall and Auditorium go through City Hall for reservations to avoid any conflicts.
2. Vice-Mayor Riede had a request from Liberty Utilities regarding the tree across from City Hall to be cut down, she requested that they trim the tree instead.

3. Vice-Mayor Riede requested that the City Clerk send a letter to Townsend regarding letter received by Sierra County Health Department.

ACCEPTION OF RESIGNATION LETTER FROM JERRY GEROW

It was moved by B. Mertton, seconded by J. Markum to accept resignation from Jerry Gerow. Motion carried.

APPOINTMENT TO FILL VACANCY ON CITY COUNCIL

It was decided by consensus of the Loyalton City Council to advertise for the vacant position on the council.

APPOINTMENT OF MAYOR AND VICE-MAYOR

It was moved by J. Markum, seconded by D. Gayner to appoint D. Riede as Mayor. Roll Call: J. Markum-Aye, D. Gayner-Aye, D. Riede-Aye, B. Mertton-Aye. Motion carried.

It was moved by D. Riede, seconded by B. Mertton to appoint D. Gayner as Vice-Mayor. Roll Call: J. Markum-Aye, D. Gayner-Aye, D. Riede-Aye, B. Mertton-Aye, Motion carried.

APPOINTMENT OF BOARDS AND COMMITTEES

It was moved by J. Markum, seconded by D. Gayner to appoint D. Gayner, J. Markum, B. Mertton to serve on the LTC Board. Motion carried.

It was moved by J. Markum, seconded by D. Gayner to appoint D. Gayner as alternate on the SCORE Board. Motion carried,

It was moved by J. Markum, seconded by D. Gayner to appoint D. Gayner, J. Markum, B. Mertton-Alternate for the LAFCO Board. Motion carried.

Mayor Riede then appointed the following for the City of Loyalton Committees;

Finance- B. Mertton, D. Riede

Public Works- B. Mertton, D. Riede

Personnel – D. Riede, D. Gayner

SVGWMD – J. Markum, B. Mertton-Alternate

PUBLIC COMMENT

L. McIntosh addressed the council on use of the auditorium and apologized for any inconvenience. Councilmember Markum stated that all use for the Auditorium and Social Hall must go through City Hall. Ms. McIntosh then gave an update on the Old Museum Building stating that we missed the appointment for consideration of Historical Site. She then stated that she would like to fund raise for the building. Councilmember Markum would like the council to oversee all projects. This will be brought back for the next agenda.

C. Johnson asked about the progress of the Verizon Tower.

J. Herod inquired about having the painting for the stop signs on City Streets. She also had concerns about the cross walks downtown. She had questions in regard to burn permits within the city.

L. Horner thanked D. Lawlor for the clean-up at Old Trailer Park.

W. Bergstrom thanked Rotary for the help on the clean-up downtown, stating there is a few properties that need to be addressed.

J. Buck stated she would like to have the track at the park cleaned up.

FIRE DEPARTMENT REPORT

No Fire Department Report.

P. DeMartini asked about audit and Fire Department Budget and the Fire Department Fund Transfer. She also thanked the Rotary Club for clean-up downtown.

FINANCIAL COMMITTEE REPORT/UPDATE

No Finance Report was given.

Reconciled Accounts for July and August will be added to next agenda.

It was moved by J. Markum, seconded by D. Gayner to approve bills for July not to exceed \$58,764.97. Motion carried.

It was moved by J. Markum, seconded by D. Gayner to approve bills for August not to exceed \$104,048.77. Motion carried.

ACKNOWLEDGEMENT OF APPROVAL OF FUNDS TRANSFERS.

1. It was moved by J. Markum, seconded by B. Mertton to approve fund transfer from General 1956 to Enterprise Loan MM 0559 not to exceed \$30,000. Motion carried.
2. After a brief discussion it was moved by J. Markum, seconded by B. Mertton to approve fund transfer from WWTP Settlement Fund (4387) to General Account (1956) not to exceed \$24,000. Motion carried.

PUBLIC WORKS COMMITTEE REPORTS/PARK AND RECREATION

1. Mayor Riede announced that J. Lundy is now our operator of record at WWTP.
2. Councilmember Mertton gave a report supplied by K. Bennette on the water system.
3. It was moved by D. Gayner, seconded by J. Markum to approve proposed electrical work on the Surge Protector at the WWTP not to exceed \$2,705.00. Motion carried.

OTHER COMMITTEE REPORTS

None

DISCUSSION AND POSSIBLE ACTION ITEMS

1. Mayor Riede gave a brief update on the water distribution system, after a brief discussion It was moved by B. Metton, seconded by D. Gayner to reaffirm our State of Emergency Water Distribution System. Motion carried. (This item will be added to next agenda)
2. Councilmeber B. Mertton gave a brief report on the Town Hall meeting on September 7th, 2023. He stated that the USDA grants reopen in March. He stated that it will be at least 60 days to see monies from Federal Appropriation Funding. The next meeting will be held on October 5th, 2023. (This item will be added to the next agenda)
3. Councilmember B. Mertton gave a brief update on preparing the Housing Element. Mayor Riede also gave a report to prepare Housing Element in conjunction with Sierra County. (This item will be added to the next agenda.)
4. It was moved by J. Markum, seconded by D. Gayner to remove J. Gerow as a signer on Plumas Bank Accounts. Motion carried. It was moved by D. Gayner, seconded by J. Markum to approve B. Mertton as additional signer on Plumas Bank Accounts. Motion carried.

5. It was moved by D. Gayner, seconded by B. Merton to approve Business License for Easley Electric LLC. Motion carried.

INPUT FOR UPCOMING MEETINGS

1. Housing Element
2. Fire Department Fund Transfer

CLOSING REMARKS

None

Meeting Adjourned

APPROVED: _____

Mayor Darlene Riede

ATTEST: _____

Kathy LeBlanc, City Clerk

DRAFT

September 27th, 2023

SPECIAL MEETING

The special meeting of the Loyalton City Council was called to order by Mayor Riede on September 27th, 2023, at 4:00 p.m.

COUNCIL MEMBERS PRESENT

Mayor D. Riede, D. Gayner, B. Mertton, J. Markum

COUNCIL MEMBERS ABSENT:

STAFF PRESENT

Kathy LeBlanc-City Clerk

GUESTS PRESENT: J. Buck, J. Cameron, S. McIlravy

APPROVAL OF AGENDA

It was moved by J. Markum, seconded by D. Gayner to approve the agenda as presented. Motion carried.

ANNOUNCEMENTS

None

STAFF REPORTS

1. Councilmember Mertton reported on the leak on the Horner property, it has stopped leaking and has been repaired.
2. Councilmember Gayner inquired about the painting for the crosswalks and lines for the stop signs.

PUBLIC COMMENT

- 1.(a) J. Cameron inquired about extra packets for the council meetings (b) She stated she did not like the 4:00 p.m. meetings (c) Questions about pay for Justus Lundy (d) Inquired about Linsey McIntosh regarding Old Museum Building.
2. S. McIlravy inquired about City Clerk.
3. J. Buck inquired about the DOWL Engineering Contract, she also had questions regarding credit card charges.

CLOSED SESSION:

Mayor Riede closed the special meeting to enter closed session. Mayor Riede reconvened the meeting reporting the following action's 1. Mayor Riede stated that the council approved the hiring of Tommie Brandow for 1 day a week at \$27.00 per hour. Roll Call- B. Mertton-Aye, D. Gayner-Aye, Mayor Riede-Aye, J. Markum-Abstained. (2) Mayor Riede reported that the City of Loyalton is letting B. Morrow go.

AGENDA IMPUT FOR UPCOMMING MEETING

1. Lindsey McIntosh request for old museum to go forward on project.

COUNCIL MEMBER CLOSING REMARKS

MEETING ADJOURNED

APPROVED: _____
Mayor Darlene Riede

ATTEST: _____
Kathy LeBlanc- City Clerk

DRAFT

From: sierralogger@cwo.com
Sent: Sunday, October 8, 2023 8:33 AM
To: ofclerk-cityofloyalton@psln.com
Subject: CONFLICT OF INTEREST TO THE RESIDENTS OF LOYALTON CA NEPOTISM

Fwd to: Mayor of Loyalton, CA and City Council

§ 83.5. Nepotism.

2 CA ADC § 83.5 Official California Code of Regulations

Authority cited: Sections 18502 and 18660, Government Code. Reference: Section 19050, Government Code.

Nepotism means an employee's use of influence or power to hire, transfer, or promote an applicant or employee because of a personal relationship.

**This policy: 1204 - NEPOTISM - CALIFORNIA DEPARTMENT OF HUMAN RESOURCE
Nepotism means an employee's use of influence or power to hire, transfer, or promote an applicant or employee because of a personal relationship, i.e. Joy Markem both in service to the City of Loyalton/City Council positions/Committees and her Relative under instruction/training/City of Loyalton, ca Finances/Accounting.**

This policy:

- Provides the definition of nepotism and personal relationships.

- Provides the required components to be included in an appointing power's anti-nepotism policy, including what personal relationships are strictly prohibited.

- Identifies other potentially sensitive situations where nepotism may occur.

- Discusses the factors a department should consider when evaluating the potential impact of a personal relationship.

- Identifies other types of work relationships that may apply to nepotism.

- Examines other factors or components an appointing power should include in their nepotism policy.

Introduction

The Department of Human Resources (CalHR) provides guidance to all departments by identifying potentially sensitive situations in which personal relationships could affect working conditions. This guidance will aid all departments in the development of their own nepotism policies.

Statement

Article VII of the California State Constitution, statutes and State Personnel Board rules provide that all civil service appointments shall be made according to a merit-based selection process.

Nepotism is when an employee uses the employee's influence or power to hire, transfer, or promote an applicant or employee because of a personal relationship, which is contrary to the merit-based civil service system, and therefore is prohibited in the state workplace. Moreover, nepotism undermines the public's trust that government is free from corruption.

Nepotism may also lower morale and reduce the work productivity of state employees. Consequently, when appointments are made based on personal relationships rather than qualifications, then the work of the state government is less likely to be performed efficiently and effectively.

In order to ensure that appointing powers safeguard the state's merit-based civil service system, civil service rules require appointing powers to establish and administer an anti-nepotism policy that includes certain components in accordance with California Code Regulations title 2, section 87.

As such, this policy section shall first define personal relationships and then broadly outline the required anti-nepotism policy components. Last, this policy section shall discuss how to develop and administer an effective anti-nepotism policy.

Application

Personal Relationships

California Code of Regulations, title 2, section 83.6 defines personal relationship as persons related by blood, adoption, current or former marriage, domestic partnership or cohabitation. Cohabitation means living with another person while in a romantic relationship without being married or in a domestic partnership.

Anti-Nepotism Policy Components

According to California Code of Regulations, title 2, section 87, anti-nepotism policies shall include the following components:

A statement that the appointing power is committed to merit-based hiring and that nepotism is antithetical to a merit-based civil service system.

A definition of "nepotism" as an employee's use of influence or power to hire, transfer, or promote an applicant or employee because of a personal relationship.

A definition of "personal relationship" as persons related by blood, adoption, current or former marriage, domestic partnership or cohabitation. Requiring disclosure of relationships beyond these categories may violate an employee's or applicant's right to privacy.

A statement that prohibits participation in the selection of an applicant for employment by anyone who has a personal relationship with the applicant.

A statement that prohibits the direct or first-line supervision of an employee with whom the supervisor has a personal relationship.

A process for addressing issues of direct supervision when personal relationships exist between employees. In California, nepotism itself is generally permissible in the private sector workplace,, **BUT, in the public sector/government, it is unlawful.**

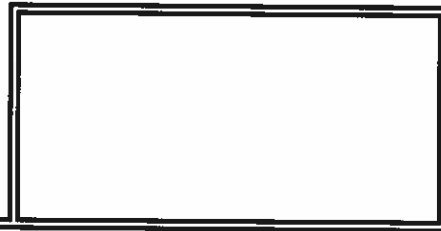
CITY OF LOYALTON

CITY COUNCIL STAFF REPORT

MEETING OF: October 17, 2023

Subject: Housing Element Update

From: Kathy LaBlanc, City Clerk



Recommended Action: Provide direction on Housing Element Update

BACKGROUND: The Housing Element, one of seven State mandated elements that comprise the General Plan, is a policy document that provides an assessment of housing characteristics and needs in the community and establishes programs to improve housing to meet these needs. To stay in compliance with State law, the Housing Element must be updated, generally, every five years. Loyalton’s current Housing Element was approved by the State Department of Housing and Community Development (“HCD”) for the period 2019-2024. The next update is due next year.

The last two housing element updates were conducted using State grant funding. After much research conducted by Mr. Price (PCS) the City’s Planning Director, no grant funding was determined available for this housing element update project. PCS conducted the last two housing elements and a comprehensive Zoning Code Update for Loyalton and has offered to conduct the next update for the City.

Due to significant changes to housing law over the last several years the update process has become much more complicated, challenging, and costly. Some of the more recent laws require much more extensive research and analysis to comply and obtain approval from HCD, such as an expanded level of site development constraints to affordable housing and a new section on evaluating fair housing.

The County is pursuing an agreement with Mr. Price to update their Housing Element for \$65,000. Based on current available information from HCD, this budget includes conducting a complete housing analysis of the entire County which involves more extensive work required under new housing laws. This cost also included working with a Planning Commission and Board of Supervisors to adopt the document. At their last meeting the County Board of Supervisors had indicated an openness to working with the City on a common program to update

both Housing Elements together. Due to the tight timeline to complete the update process the County decided to move forward with or without Loyalton's participation. Should the City still wish to pursue preparing the update, some cost savings could be realized with using similar data, but the timing in completing these updates may be different.

Mr. Price is working with HCD to find out if there could be cost savings for rural areas, such as for Sierra County and Loyalton, for less extensive evaluation of fair housing requirements. The fair housing assessment, another new statute applied to all housing element updates, is a significant cost component of Sierra County's and Loyalton's housing element update. These areas/communities continue to lose population and there may not be much value in a full-scale fair housing analysis that might be more appropriate for larger, growing, urban areas in California. HCD seems to realize this and has indicated that they are working on a potential new methodology for conducting a fair housing assessment for rural areas, but nothing has been determined at this point. Thus, the costs for this additional work must be included in the cost of preparing an update to the Housing Element. Should the City wish PCS to produce the update, the cost would be \$55,000. (at the time this report was prepared). Before a more complete scope of work and budget can be assembled by PCS, we need to have the City Council provide direction as to whether or not they would like to enter into an agreement with PCS to complete the update or, possibly seek other proposals from other consultants, or decline this effort altogether. Another option would be to hold off until there is more certainty provided from HCD regarding a potentially reduced work scope/budget for preparing the fair housing assessment. This might be a cost savings of as much as \$5,000.

Acknowledgement of Approval, City of Loyalton

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

General Account (1956)	(\$71,602.17)	Reconciled as of 09/30/2023
FEMA Flood Sav (0059)	(\$52,548.38)	Reconciled as of 09/20/2023
F.D. Reserve (7243)	(\$111,392.70)	Reconciled as of 09/30/2023
Enterprise-W&S (0559)	(\$103,127.11)	Reconciled as of 09/30/2023
WWTP Settle. (4387)	(\$76,448.66)	Reconciled as of 09/30/2023
PayPAL (CCard POAs)	(\$855.05)	Reconciled as of 07/31/2023
LAIF Account (496)	(\$2,051,917.56)	Reconciled as of 07/31/2023

This authorization took place at the council meeting held on *10-17-23* and will be further reflected in the council minutes of this meeting.

Authorized Signature

D. Rinde, Mayor, Dated

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		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559		
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559		
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559		
	Water		1,500.00
	Sewer		4,500.00
THIS TOTAL			\$24,000.00

This authorization took place at the council meeting held on *10-17-23* and will be further reflected in the council minutes of this meeting.

Authorized Signature

D. Riede, Mayor, Dated

**City of Loyalton
Bills Paid
September 2023**

Type	Date	Num	Name	Memo	Paid Amount
General Funds					
Enterprise Loan MM 0559					
Check	09/30/2023			Service Charge	-2.00
Total Enterprise Loan MM 0559					
General Checking 1956-NEW					
Paycheck	09/01/2023	8358	Cussins, John C		-1,292.98
Paycheck	09/01/2023	8361	Jardin, Patsy E		-2,160.85
Paycheck	09/01/2023	8362	LeBlanc, Katherine L		-138.53
Paycheck	09/01/2023	8363	Markum, Joy L		-138.52
Paycheck	09/01/2023	8365	Riede, Darlene F		-138.52
Paycheck	09/01/2023	8366	Yegge, Donald M		-580.71
Paycheck	09/01/2023	8359	Gayner, Dorie L		-138.52
Paycheck	09/01/2023	8360	Gerow, Jerry C		-138.52
Paycheck	09/01/2023	8364	McCarthy, Orville D		-303.45
Liability Check	09/01/2023	E-pay	US Treasury-941	94-6000364 - September 2023 Pension & Council Checks QB Trackin...	-146.78
Liability Check	09/01/2023	E-pay	Employment Development Department	69817369 - September 2023 Pension & Council Checks QB Tracking ...	-0.60
Paycheck	09/02/2023	8368	Merton, William J		-138.52
Bill Pmt -Check	09/02/2023	8369	Bob Feeny		-1,277.85
Bill Pmt -Check	09/02/2023	8370	John Cussins Retiree		-523.80
Bill Pmt -Check	09/02/2023	8371	Postmaster	09/01/23, Reimbursement of charges paid	-156.48
Bill Pmt -Check	09/02/2023	8372	S.C.O.R.E.		-13,948.81
Liability Check	09/02/2023	E-pay	US Treasury-941	Monthly installment	-22.96
Liability Check	09/02/2023	E-pay	Employment Development Department	94-6000364 - Council Check 9/2/23 QB Tracking # -123008706	-22.96
Bill Pmt -Check	09/11/2023	8380	Dorie Gayner	69817369 - Council Check 9/2/23 QB Tracking # -123006706	-0.15
Bill Pmt -Check	09/11/2023	8381	Gina-Marie Morris (Contract Work)	Reimbursement for a charge at Reno Wedco on personal CCard	-1,120.00
Paycheck	09/13/2023	8373	Bennett, Kenneth E	09/30/23, Inv 2023-08	-2,827.39
Paycheck	09/13/2023	8374	Lane, Daniel J		-1,442.63
Paycheck	09/13/2023	8375	LeBlanc, Katherine L		-623.41
Paycheck	09/13/2023	8376	Lundy, Justus		-1,244.58
Paycheck	09/13/2023	8377	Morrow, Brandon C		-1,698.28
Liability Check	09/13/2023	E-pay	Employment Development Department	69817369 - PPE 09/09/23 QB Tracking # -122880706	-331.73
Liability Check	09/13/2023	E-pay	US Treasury-941	94-6000364 - PPE 09/09/23 QB Tracking # -122878706	-2,141.24
Liability Check	09/13/2023	E-pay	Employment Development Department	69817369 - PPE 09/09/23 QB Tracking # -122876706	-0.91
Bill Pmt -Check	09/23/2023	8388	Liberty Utilities	Hand Written by Kathy LeBlanc	-12,332.78
Bill Pmt -Check	09/23/2023	8387	Plumas-Sierra Rural Electric		-6,046.51
Bill Pmt -Check	09/23/2023	8382	Plumas-Sierra Telecomm.		-109.00
Bill Pmt -Check	09/23/2023	8384	City of Portola	Hand Written by Kathy LeBlanc	-371.00
Bill Pmt -Check	09/23/2023	8384	DOWL / Farr West Engineering	08/15/23, Inv 105, Building Inspector - Billing Dates 03/12/22-06/30/23...	-2,141.00
Bill Pmt -Check	09/23/2023	8385	Intermountain Disposal, Inc.	09/04/23, Inv 7363, 30215, 01-1, Waterline Replacement Design 2023 -...	-2,810.00
Bill Pmt -Check	09/23/2023	8389	Pitney Bowes Inc Purchase Power	Hand Written by Kathy LeBlanc	-110.56
Bill Pmt -Check	09/23/2023	8386	Silver State Analytical Laboratories, Inc	8000-9000-0953-9911 Hand Written by Kathy LeBlanc	-176.00
Paycheck	09/28/2023	8391	Cussins, John C	Hand Written by Kathy LeBlanc	-347.00
Paycheck	09/28/2023	8393	Jardin, Patsy E		-1,292.98
Paycheck	09/28/2023	8392	Gayner, Dorie L		-2,160.85
Paycheck	09/28/2023	8394	LeBlanc, Katherine L		-138.53
Paycheck	09/28/2023	8395	Markum, Joy L		-138.53
Paycheck	09/28/2023	8397	Merton, William J		-138.53

3:05 PM
10/08/23
Cash Basis

City of Loyaltton
Bills Paid
September 2023

Type	Date	Num	Name	Memo	Paid Amount
Paycheck	09/28/2023	8398	Riede, Darlene F		-138.53
Paycheck	09/28/2023	8399	Yegge, Donald M.		-580.71
Paycheck	09/28/2023	8396	McGarity, Orville D		-303.45
Liability Check	09/28/2023	E-pay	US Treasury-941	94-6000364 - October 2023 concil and pension checks QB Tracking ...	-146.70
Liability Check	09/28/2023	E-pay	Employment Development Department	69817369 - October 2023 concil and pension checks QB Tracking # 3...	-0.60
Paycheck	09/28/2023	8401	Bennett, Kenneth E		-2,928.66
Paycheck	09/28/2023	8402	Lane, Daniel J		-1,195.33
Paycheck	09/28/2023	8403	LeBlanc, Katherine L		-689.75
Paycheck	09/28/2023	8404	Lundy, Justus		-1,244.58
Paycheck	09/28/2023	8405	Morrow, Brandon C		-1,800.17
Liability Check	09/28/2023	E-pay	Employment Development Department	69817369 - PPE 09/23/23 QB Tracking # 376577294	-350.73
Liability Check	09/28/2023	E-pay	US Treasury-941	94-6000364 - PPE 09/23/23 QB Tracking # 376585294	-2,163.20
Bill Pmt -Check	09/28/2023	8406	Postmaster		-163.21
Liability Check	09/30/2023	E-pay	Employment Development Department	69817369 B Morrow Final Check 09/30/23 QB Tracking # 551746294	-49.75
Liability Check	09/30/2023	E-pay	US Treasury-941	94-6000364 B Morrow Final Check 09/30/23 QB Tracking # 551752294	-308.94
Total General Checking 1956- NEW					-71,205.56
Total General Funds					-71,207.56
TOTAL					-71,207.56

City of Loylton
Credit Card Detail
September 2023

Date	Num	Name	Memo	Class	Debit	Credit	Balance
BoFA CC 4046-R- DeMartini							
09/04/2023	Bill	Bank of America	10/01/23 - Sept Statement	Fire Department 7707	140.16	0.00	-140.16
Total BoFA CC 4046-R- DeMartini							
BoFA CC 6111- K LeBlanc							
09/01/2023		Intuit Inc.	To record charge under Vender			70.00	70.00
09/01/2023		Intuit Inc.	To split according to classes			0.00	0.00
09/01/2023		Intuit Inc.	01/23 Monthly Charge - 20% Water	Enterprise Funds:Water Fund 7520-1		14.00	14.00
09/01/2023		Intuit Inc.	01/23 Monthly Charge - 20% Sewer	Enterprise Funds:Sewer Fund 7580-1		28.00	28.00
09/01/2023		Intuit Inc.	01/23 Monthly Charge - 20% General	General Fund:General Government-9420-1		14.00	42.00
09/01/2023		Intuit Inc.	01/23 Monthly Charge - 20% Cemeteries	General Fund:Cemeteries 9220-1		14.00	56.00
09/01/2023		Intuit Inc.	01/23 Monthly Charge - 20% Parks	General Fund:Parks and Recreation		14.00	70.00
09/02/2023		Nexiva	To record charge under Vender			104.27	174.27
09/02/2023		Nexiva	To split according to classes			0.00	70.00
09/02/2023		Nexiva	09/23 Monthly Charge - 33% Water	Enterprise Funds Water Fund 7520-1		34.76	104.76
09/02/2023		Nexiva	09/23 Monthly Charge - 33% Sewer	Enterprise Funds Sewer Fund 7580-1		34.76	139.52
09/02/2023		Nexiva	09/23 Monthly Charge - 33% General	General Fund:General Government-9420-1		34.75	174.27
09/04/2023	Bill	Bank of America	10/01/23 - Sept Statement	Enterprise Funds Water Fund 7520-1	48.76		125.51
09/04/2023	Bill	Bank of America	10/01/23 - Sept Statement	Enterprise Funds Sewer Fund 7580-1	48.76		174.27
09/04/2023	Bill	Bank of America	10/01/23 - Sept Statement	Enterprise Funds:General Government-9420-1	14.00		125.51
09/04/2023	Bill	Bank of America	10/01/23 - Sept Statement	Enterprise Funds:Water Fund 7520-1	48.75		76.75
09/06/2023	Bill	Microsoft	09/23 Monthly Charge	General Fund:Cemeteries 9220-1		14.00	62.75
09/23/2023	Adobe	Adobe	Adobe Subscription	General Fund:Parks and Recreation		0.00	14.00
09/26/2023	Userway	UserWay	ADA Compliance software	General Fund:General Government-9420-1		12.50	12.50
Total BoFA CC 6111- K LeBlanc					348.54	430.03	81.49
TOTAL					488.70	430.03	-58.67

City of Loyalton
Unpaid Bills Detail
As of October 10, 2023

Date	Num	Memo	Class	Open Balance
AP 09/28/2023	Class Corr	Class Correction for payments made on 09/28/23		163.21
Total AP				163.21
Gary Price 10/02/2023	PSS-004	Housing Progress Report		1,140.00
Total Gary Price				1,140.00
Intermountain Disposal, Inc. 09/25/2023	76784	09/27/23 - Inv 76556 - 1 yrd can Sewer	Enterprise Funds:Sewer Fund 7580-1	55.28
09/25/2023	76784	09/27/23 - Inv 76556 - 1 yrd can Parks	General Fund:Parks and Recreation	55.28
Total Intermountain Disposal, Inc.				110.56
Ken Morgan 09/30/2023	23119	10/29/23 Inv 23119	Enterprise Funds Sewer Fund 7580-1	1,765.00
Total Ken Morgan				1,765.00
Plumas-Sierra Rural Electric 09/29/2023	2941	09/21/23 - Acct 2941 Sewer Shed - 0 kWh	Enterprise Funds Sewer Fund 7580-1	91.42
09/29/2023	17386	09/21/23 - 50% Sewer - Acct 17386 Recirculation Pump & Ma...	Enterprise Funds Sewer Fund 7580-1	2,994.31
09/29/2023	17386	10/21/23 - 50% Water - Acct 17386 Recirculation Pump & Ma...	Enterprise Funds:Water Fund 7520-1	2,994.30
Total Plumas-Sierra Rural Electric				6,080.03
Plumas-Sierra Telecomm. 09/29/2023	66807	10/21/23 - Acct 66807 Fire	Fire Department 7707:Fire Department-General ...	60.00
09/29/2023	37225	10/21/23 - 25% Acct 37225 Water	Enterprise Funds:Water Fund 7520-1	27.25
09/29/2023	37225	10/21/23 - 25% Acct 37225 Sewer	Enterprise Funds:Sewer Fund 7580-1	27.25
09/29/2023	37225	10/21/23 - 50% Acct 37225 General	General Fund:General Government-9420-1	54.50
Total Plumas-Sierra Telecomm.				169.00
Reno Hydraulic & Rebuild, Inc 09/28/2023	129624	Loader		37.05
Total Reno Hydraulic & Rebuild, Inc				37.05
Sierra County Auditor 10/01/2023	Bill	02/01/23 - Police Contract	General Fund:General Government-9420-1	1,250.00
Total Sierra County Auditor				1,250.00
Sierra Valley Enterprises 08/15/2023	109	09/15/23 - Inv 109	Enterprise Funds	3,100.15
08/15/2023	110	09/15/23 - Inv 110	Enterprise Funds	623.50
08/15/2023	111	09/15/23 - Inv 111	Enterprise Funds	3,034.62

City of Loyaltyon
Unpaid Bills Detail
As of October 10, 2023

Date	Num	Memo	Class	Open Balance
Total Sierra Valley Enterprises				
6,758.27				
Sierra Valley Home Center				
09/25/2023	219265	10/10/23, Inv 219265, PO 7085 - Sewer	Enterprise Funds:Sewer Fund 7580-1	135.97
09/12/2023	218366	10/10/23, Inv 218366, PO 7084, General	General Fund:General Government-9420-1	147.96
09/26/2023	FC 27656	10/10/23 - FC 27656	General Fund:General Government-9420-1	0.82
Total Sierra Valley Home Center				
284.75				
Silver State Analytical Laboratories, Inc				
09/27/2023	RN305529	10/26/23 - Effluent Weir	Enterprise Funds:Sewer Fund 7580-1	207.00
09/27/2023	RN305537	10/26/23 - Effluent Weir	Enterprise Funds:Sewer Fund 7580-1	70.00
09/28/2023	RN305753	10/27/23 - Effluent Weir	Enterprise Funds:Sewer Fund 7580-1	70.00
Total Silver State Analytical Laboratories, Inc				
347.00				
Xerox Corporation				
09/07/2023	019722920	10/07/23 - 25% Water - Meter usage and Charges	Enterprise Funds:Water Fund 7520-1	75.70
09/07/2023	019722920	10/07/23 - 25% Sewer - Meter usage and Charges	Enterprise Funds:Sewer Fund 7580-1	75.70
Total Xerox Corporation				
151.40				
TOTAL				
18,256.27				

City of Loyalton
Balance Sheet
 As of October 8, 2023

	Oct 8, 23
ASSETS	
Current Assets	
Checking/Savings	
General Funds	
Cash Drawer	390.22
Enterprise Loan MM 0559	109,127.11
PayPal - Credit Card Payments	-126.18
General Checking 1956- NEW	25,977.78
Total General Funds	135,368.93
Designated Funds	
WWTP Settlement (LAIF)	2,051,917.56
WWTP Settlement MM 4387 (New)	76,448.66
Fire Dept. Reserve 7243	111,392.70
FEMA Flood Savings 0059	52,548.38
Total Designated Funds	2,292,307.30
Total Checking/Savings	2,427,676.23
Accounts Receivable	
Accounts Receivable	589.26
Total Accounts Receivable	589.26
Other Current Assets	
Prepaid Expense	28,140.00
Due From Other Funds	842,677.83
Accounts Receivable- Proprietar	
Ent. PayPAL POA Flow Through	126.18
Reserve for Bad Debt	-47,899.16
Accts Receivable- Late Fees Wat	559.41
Accts Receivable- Late Fees Sew	839.16
Sewer Ent. Accounts Receivable	26,688.83
Water Ent. Accounts Receivable	19,866.64
Total Accounts Receivable- Proprietar	181.06
Total Other Current Assets	870,998.89
Total Current Assets	3,299,264.38
Fixed Assets	
Fixed Assets	
Capital Assets Not in Use	17,550.00
Construction in Progress	0.38
Land	428,612.39
Buildings	2,779,606.34
Improvements	12,253,086.65
Machinery and Equipment	1,731,204.48
Accumulated Depreciation	-8,047,283.00
Total Fixed Assets	9,162,777.24
Total Fixed Assets	9,162,777.24
TOTAL ASSETS	12,462,041.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	16,747.45
Total Accounts Payable	16,747.45
Credit Cards	
BofA CC 6111- K LeBlanc	688.58

City of Loyalton
Balance Sheet
 As of October 8, 2023

	Oct 8, 23
Total Credit Cards	688.58
Other Current Liabilities	
Insurance Premium Liability	82,240.82
Unearned Revenue - Proprietar	
Water Ent. Unapplied Credits	5,037.07
Sewer Ent. Unapplied Credits	7,555.58
Total Unearned Revenue - Proprietar	12,592.65
Unearned Revenue-FEMA Advance	52,469.37
Due to Other Funds	842,677.83
Accrued Bond Interest Payable	57,588.75
Customer Deposits	
Planning Deposits	1,000.00
Customer Deposits - Other	170.00
Total Customer Deposits	1,170.00
Payroll Liabilities	
State Taxes	-49.75
Federal Taxes	-308.94
Total Payroll Liabilities	-358.69
Total Other Current Liabilities	1,048,380.73
Total Current Liabilities	1,065,816.76
Long Term Liabilities	
Sierra Co 18/19 Audit Payable	33,227.70
Community Leasing Partners	43,465.35
Bonds Payable	
USDA 92-07	2,882,000.00
Note Payable- Water Proj 91-05	880,700.00
USDA Sewer 92-01	622,330.75
USDA Sewer 92-03	100,491.00
Total Bonds Payable	4,485,521.75
Total Long Term Liabilities	4,562,214.80
Total Liabilities	5,628,031.56
Equity	
Unassigned (Fund Equity)	19,939.61
Reserved Funds	
Debt Service Reserve	350,878.00
Total Reserved Funds	350,878.00
Invested in Fixed Assets	4,350,253.81
Unreserved Fund Balance	2,451,115.03
Net Income	-338,176.39
Total Equity	6,834,010.06
TOTAL LIABILITIES & EQUITY	12,462,041.62

City of Loyalton
Profit & Loss by Class

July 1 through October 3, 2023

	Fee Department 7797	Special Revenue	Various Project (General Fund)	Senior's Centers & Thrift (General Fund)	General Government-9426-1 (General Fund)	Comestores 8229-1 (General Fund)	Museums 9418 (General Fund)	Parks and Recreation (General Fund)
Ordinary Income/Expense								
Income								
Donations	0.00	0.00	0.00	0.00	0.00	0.00	1,089.00	0.00
Licenses & Fee Revenues								
ADA Tax	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00
Sales & Use	0.00	0.00	0.00	0.00	30,686.64	0.00	0.00	0.00
Business Licenses	0.00	0.00	0.00	0.00	284.40	0.00	0.00	0.00
Total Licenses & Fee Revenues	0.00	0.00	0.00	0.00	20,965.04	0.00	0.00	0.00
Intergovernmental - State								
Road Maintenance & Rehab	0.00	2,972.33	0.00	0.00	0.00	0.00	0.00	0.00
Highway Users Tax								
2165 (Bus Tax)	0.00	1,417.26	0.00	0.00	0.00	0.00	0.00	0.00
2165	0.00	222.12	0.00	0.00	0.00	0.00	0.00	0.00
2166	0.00	1,379.47	0.00	0.00	0.00	0.00	0.00	0.00
2167	0.00	1,338.06	0.00	0.00	0.00	0.00	0.00	0.00
2167 S	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Highway Users Tax	0.00	5,222.92	0.00	0.00	0.00	0.00	0.00	0.00
Total Intergovernmental - State	0.00	4,195.25	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Income								
Senior Service Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Service Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Enterprise Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Current Services								
Permit & Fee Revenue	0.00	0.00	0.00	0.00	5,188.90	0.00	0.00	0.00
Building Permits	0.00	0.00	0.00	0.00	5,188.90	0.00	0.00	0.00
Total Permit & Fee Revenue	0.00	0.00	0.00	0.00	5,188.90	0.00	0.00	0.00
Rent Income								
Truck Building Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,100.00
Rent Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Total Rent Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
Service Area Revenue- Fire Prot	8,146.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Charges for Current Services	8,146.82	0.00	0.00	0.00	5,471.90	0.00	0.00	3,600.00
Revenue Use of Money & Property								
Interest Income								
LAIF Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income - Other	70.17	0.00	0.00	0.00	21.19	0.00	0.00	0.00
Total Interest Income	70.17	0.00	0.00	0.00	21.19	0.00	0.00	0.00
Total Revenue Use of Money & Property	70.17	0.00	0.00	0.00	21.19	0.00	0.00	0.00
Miscellaneous Revenue								
Other Income	0.00	0.00	0.00	1,500.00	4,205.21	0.00	0.00	0.00
Total Miscellaneous Revenue	0.00	0.00	0.00	1,500.00	4,205.21	0.00	0.00	0.00
Total Income	8,216.89	4,195.25	0.00	1,500.00	30,653.04	0.00	1,089.00	3,600.00
Gross Profit	8,216.89	4,195.25	0.00	1,500.00	30,653.04	0.00	1,089.00	3,600.00
Expense								
Late Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tools & Equipment								
Entry Equipment	431.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tools & Equipment - Other	23.41	0.00	0.00	0.00	37.05	0.00	0.00	0.00
Total Tools & Equipment	455.40	0.00	0.00	0.00	37.05	0.00	0.00	0.00
Repairs & Maintenance								
Utilities	314.88	0.00	0.00	72.00	319.41	0.00	1,367.31	42.86
Security	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00
Insurance - Broadband	180.00	0.00	0.00	0.00	186.00	0.00	0.00	0.00
Prepays	236.95	0.00	0.00	80.44	230.56	0.00	32.18	0.00
Electric	1,470.42	9,871.53	0.00	715.23	287.25	0.00	572.38	240.00
Garbage Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.84
Total Utilities	2,092.47	9,871.53	0.00	787.64	695.74	0.00	964.74	408.90
Equipment Repair & Maintenance	81.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries and Wages								
Regular Wages	0.00	1,596.50	0.00	0.00	3,874.82	252.00	0.00	3,445.00
Part Time Wages	0.00	0.00	0.00	0.00	1,524.17	0.00	0.00	0.00
Payroll Tax Expense	0.00	277.31	0.00	0.00	415.73	19.27	0.00	287.64
Payroll Service Expense	0.04	1.08	0.00	0.00	72.24	34.04	0.00	37.24
Total Salaries and Wages	0.04	3,875.89	0.00	0.00	6,282.96	305.31	0.00	3,769.84
Employee Benefits								
Pension Pay Expense	0.00	0.00	0.00	0.00	4,084.99	0.00	0.00	0.00
Total Employee Benefits	0.00	0.00	0.00	0.00	4,084.99	0.00	0.00	0.00
Services and Supplies								
Printing	0.00	0.00	0.00	0.00	127.31	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00	198.80	0.00	0.00	0.00
Automobile Expense								
Fuel	511.28	0.00	0.00	0.00	0.00	0.00	0.00	1,85.04
Automobile Expense - Other	37.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Automobile Expense	549.13	0.00	0.00	0.00	0.00	0.00	0.00	1,85.04
Bank Services Charges	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00
Checkcashing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracted Services								
Housing Element	0.00	0.00	0.00	0.00	1,140.00	0.00	0.00	0.00
Professional Fees	0.00	0.00	0.00	0.00	1,825.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consulting	0.00	0.00	560.00	0.00	0.00	0.00	0.00	0.00
Accounting & Financial	0.00	0.00	0.00	0.00	2,476.26	0.00	0.00	0.00
Law Enforcement	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracted Services - Other	0.00	0.00	0.00	0.00	371.00	0.00	0.00	0.00
Total Contracted Services	0.00	0.00	560.00	0.00	10,612.26	0.00	0.00	0.00
Data and Subscriptions	0.00	0.00	0.00	0.00	1,303.92	0.00	0.00	0.00
Insurance								
Workers Comp	0.00	0.00	0.00	0.00	8,428.83	0.00	0.00	0.00
Liability Insurance	0.00	0.00	0.00	0.00	29,904.89	0.00	0.00	0.00
Property Insurance	0.00	0.00	0.00	0.00	100,251.90	0.00	0.00	0.00
Insurance - Other	0.00	0.00	0.00	0.00	866.80	0.00	0.00	0.00
Total Insurance	0.00	0.00	0.00	0.00	138,871.41	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	28.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Expense	0.00	18.67	0.00	0.00	656.52	0.00	0.00	0.00
Operating Supplies	0.00	0.00	0.00	0.00	80.05	0.00	0.00	0.00
Telephone	168.18	0.00	0.00	0.00	138.72	0.00	0.00	47.85
Total Services and Supplies	246.48	18.67	0.00	0.00	1,502.34	0.00	0.00	234.48
Total Expense	3,685.24	13,829.28	560.00	362.80	101,688.64	305.31	2,332.00	4,431.25
Net Ordinary Income	2,531.73	3,875.89	-560.00	1,137.20	19,484.40	-305.31	-1,243.00	-831.25
Other Income/Expense								
Operating Transfer in	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense								
Prop. Period Adjustment	0.00	0.00	0.00	0.00	-375.00	0.00	0.00	0.00
Data Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Loan 92-07 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Loan 92-03 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Loan 92-01 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense								
Interest 92-01 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest 92-03 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest 92-07 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Data Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Transfer out	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	9,625.00			

City of Loyalton
Profit & Loss by Class

July 1 through October 3, 2023

	Total General Fund	Water Fund 7330-1 (Enterprise Funds)	VanDoom Creek Repair 2022 (Water Fund 7330-1)	Water Fund 7330-1 - Other (Water Fund 7330-1)	Total Water Fund 7330-1 (Enterprise Funds)	Enterprise Funds - Other (Enterprise Funds)	Total Enterprise Funds	TOTAL
Ordinary Income/Expense								
Income								
Donations	1,099.00	0.00	0.00	0.00	0.00	0.00	0.00	1,099.00
Licenses & Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA Fee	28,689.84	0.00	0.00	0.00	0.00	0.00	0.00	28,689.84
Sales & Other	254.40	0.00	0.00	0.00	0.00	0.00	0.00	254.40
Business License	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Licenses & Fee Revenue	29,034.24	0.00	0.00	0.00	0.00	0.00	0.00	29,034.24
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Road Maintenance & Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Users Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2193 (Gas Tax)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2195	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2196	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2197	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2197.6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Highway Users Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Intergovernmental - State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Income	0.00	85,987.23	0.00	0.00	0.00	0.00	85,987.23	85,987.23
Water Service Income	0.00	0.00	0.00	48,980.00	48,980.00	0.00	48,980.00	48,980.00
Charges for Services Used	0.00	0.00	0.00	0.00	0.00	307.15	307.15	307.15
Total Enterprise Income	0.00	85,987.23	0.00	48,980.00	48,980.00	307.15	115,254.38	115,254.38
Charges for Current Services								
Permit & Fee Revenue	5,188.80	0.00	0.00	0.00	0.00	0.00	0.00	5,188.80
Building Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Permit & Fee Revenue	5,188.80	0.00	0.00	0.00	0.00	0.00	0.00	5,188.80
Capex & Fees	304.80	0.00	0.00	0.00	0.00	0.00	0.00	304.80
Rent Income	3,155.00	0.00	0.00	0.00	0.00	0.00	0.00	3,155.00
Park Building Rent	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Rent Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rent Income	3,655.00	0.00	0.00	0.00	0.00	0.00	0.00	3,655.00
Service Area Revenue- Fee Prot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Charges for Current Services	9,078.80	0.00	0.00	0.00	0.00	0.00	0.00	9,078.80
Revenue Use of Money & Property								
Interest Income	0.00	15,984.92	0.00	0.00	0.00	0.00	15,984.92	15,984.92
LAM Interest Income	21.18	138.38	0.00	0.00	0.00	48.30	221.13	311.88
Interest Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Income	21.18	15,123.30	0.00	0.00	0.00	48.30	16,200.05	16,200.05
Total Revenue Use of Money & Property	21.18	15,123.30	0.00	0.00	0.00	48.30	16,200.05	16,200.05
Miscellaneous Revenue								
Other Income	9,798.21	0.00	0.00	0.00	0.00	0.00	0.00	9,798.21
Total Miscellaneous Revenue	9,798.21	0.00	0.00	0.00	0.00	0.00	0.00	9,798.21
Total Income	39,957.04	102,090.53	0.00	48,980.00	48,980.00	355.45	131,460.43	142,731.71
Expense								
Expenses								
Late Fee	0.00	23.27	0.00	0.00	0.00	0.00	23.27	23.27
Finance Charge	0.00	11.98	0.00	0.00	0.00	0.00	11.98	11.98
Tools & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safety Equipment	37.05	0.00	0.00	0.00	0.00	0.00	0.00	37.05
Tools & Equipment - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tools & Equipment	37.05	0.00	0.00	0.00	0.00	0.00	0.00	37.05
Repairs & Maintenance								
Utilities	1,792.19	2,310.87	0.00	19,380.28	15,300.28	0.00	17,700.60	19,800.49
Security	72.00	24.00	0.00	24.00	24.00	0.00	48.00	120.00
Internet - Broadband	180.00	83.00	0.00	83.00	83.00	0.00	166.00	346.00
Phone	343.20	81.17	0.00	81.17	81.17	0.00	162.34	345.48
Electric	1,310.04	9,884.38	0.00	29,770.57	29,770.57	0.00	30,434.45	32,189.54
Garbage Disposal	185.84	185.84	0.00	0.00	0.00	0.00	185.84	371.68
Total Utilities	2,683.27	10,579.36	0.00	29,668.24	29,668.24	0.00	30,996.63	34,114.71
Equipment Repair & Maintenance								
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	6,750.27	6,750.27	6,750.27
Regular Wages	7,571.82	20,301.74	0.00	24,301.34	24,301.34	0.00	44,502.86	59,834.30
Part Time Wages	1,824.11	1,823.34	0.00	1,823.34	1,823.34	0.00	3,646.68	5,170.85
Payroll Tax Expense	352.84	1,881.79	0.00	2,307.73	3,107.73	0.00	3,989.49	4,979.44
Payroll Service Expense	143.82	49.00	0.00	49.30	49.30	0.00	98.60	240.00
Total Salaries and Wages	9,842.59	22,765.84	0.00	27,478.67	27,478.67	0.00	56,244.51	70,024.59
Employee Benefits								
Pension Pay Expense	4,084.98	7,478.18	0.00	6,954.42	6,954.42	0.00	14,432.80	18,527.56
Total Employee Benefits	4,084.98	7,478.18	0.00	6,954.42	6,954.42	0.00	14,432.80	18,527.56
Services and Supplies								
Postage	127.71	371.41	0.00	371.43	371.43	0.00	742.81	870.52
Advertising	190.80	0.00	42.00	0.00	42.00	0.00	42.00	241.80
Fuel	185.04	379.88	0.00	379.81	379.81	0.00	759.77	1,456.87
Automobile Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Automobile Expense	185.04	379.88	0.00	379.81	379.81	0.00	759.77	1,456.87
Bank Service Charges	4.20	13.00	0.00	0.00	0.00	311.15	337.15	337.15
Cash/Checks	0.00	0.00	0.00	1,808.43	1,808.43	0.00	1,808.43	1,808.43
Contracted Services								
Wrecking/Removal	1,140.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.00
Professional Fees	0.00	378.75	14,717.50	0.00	14,717.50	0.00	15,096.25	15,096.25
Legal Fees	825.00	475.00	381.00	0.00	381.00	0.00	825.00	2,480.00
Consulting	580.00	795.70	0.00	281.80	281.80	0.00	1,041.80	1,627.80
Accounting & Financial	2,478.25	0.00	0.00	0.00	0.00	0.00	2,478.25	2,478.25
Law Enforcement	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Training	0.00	1,451.00	0.00	302.00	302.00	0.00	1,753.00	1,753.00
Contracted Services - Other	371.00	0.00	0.00	0.00	0.00	0.00	371.00	371.00
Total Contracted Services	11,172.25	3,080.45	15,087.50	583.80	15,831.40	0.00	16,721.85	29,894.10
Dues and Subscriptions								
Insurance	130.92	472.50	0.00	472.50	472.50	0.00	845.00	1,075.92
Wholesale Comp	4,428.83	0.00	0.00	0.00	0.00	0.00	0.00	4,428.83
Liability Insurance	29,804.80	0.00	0.00	0.00	0.00	0.00	0.00	29,804.80
Property Insurance	100,251.80	0.00	0.00	0.00	0.00	0.00	0.00	100,251.80
Insurance - Other	685.99	404.33	0.00	404.33	404.33	0.00	808.66	1,484.65
Total Insurance	130,921.41	404.33	0.00	404.33	404.33	0.00	808.66	130,780.07
Licenses and Permits								
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Expense								
Operating Supplies	858.52	349.86	0.00	358.14	358.14	0.00	709.78	1,366.18
Telephone	137.98	147.73	0.00	147.73	147.73	0.00	223.82	361.43
Total Office Expense	1,000.00	497.59	0.00	505.87	505.87	0.00	933.60	1,487.61
Total Services and Supplies	137,728.87	5,971.53	15,109.90	5,883.03	20,997.53	311.15	26,986.21	47,886.01
Total Expense	186,850.81	49,189.82	15,109.90	80,188.84	106,299.74	2,069.42	141,558.36	182,164.34
Net Ordinary Income	-132,793.77	32,900.71	-15,109.90	-31,208.84	-57,319.31	-1,713.97	-105,697.01	-105,697.01
Other Income/Expense								
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense								
Prior Period Adjustment	-179.00	0.00	0.00	0.00	0.00	0.00	0.00	-179.00
Debt Service								
USDA Loan 82-87 Sewer	0.00	74,000.00	0.00	0.00	0.00	0.00	74,000.00	74,000.00
USDA Loan 82-83 Sewer	0.00	8,300.00	0.00	0.00	0.00	0.00	8,300.00	8,300.00
USDA Loan 82-81 Sewer	0.00	40,900.00	0.00	0.00	0.00	0.00	40,900.00	40,900.00
Interest Expense								
Interest 82-81 Sewer	0.00	14,099.34	0.00	0.00	0.00	0.00	14,099.34	14,099.34
Interest 82-83 Sewer	0.00	2,135.04	0.00	0.00	0.00	0.00	2,135.04	2,135.04
Interest 82-87 Sewer	0.00	35,125.00	0.00	0.00	0.00	0.00	35,125.00	