

**FARR WEST
ENGINEERING**

5510 LONGLEY LANE
RENO, NEVADA 89511
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CITY OF LOYALTON
PO BOX 128
LOYALTON, CA 96118-0128

Invoice number 13597
Date 06/05/2020

Project R4442-1781 LOYALTON, CITY OF -
CLEANUP AND ABATEMENT ORDER
(CAO) – PHASE 2

Period 4/25/20 to 5/29/20

Cleanup and Abatement Order (CAO) – Phase 2
TO #5

Description of Services: Finalized the Quarter 1 2020 report for submittal to the CA Water Quality Control Board.
Collaborated with new subconsultant project manager about history of leak detection project and scheduling of
upcoming services.

Professional Services

	Hours	Rate	Billed Amount
Alexa Kinsinger	6.75	98.00	661.50
		Invoice total	661.50

Invoice Summary

Description	Contract Amount	Current Billed	Prior Billed	Total Billed	Remaining
Task 1.0 - Project Management	8,500.00	24.50	2,563.00	2,587.50	5,912.50
Task 2.0 - CAO Reporting	11,500.00	245.00	4,903.50	5,148.50	6,351.50
Task 3.0 - Pond Leak Detection Testing Oversight	12,500.00	392.00	6,643.75	7,035.75	5,464.25
Task 4.0 - Pond Leak Detection Subconsultant Services	110,000.00	0.00	65,575.25	65,575.25	44,424.75
Task 5.0 - Project Contingency	14,500.00	0.00	0.00	0.00	14,500.00
Total	157,000.00	661.50	79,685.50	80,347.00	76,653.00

Acknowledgement of Approval, City of Loyalton

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

General Account (1956)	5/31/20	(169,242.35)	Reconciled	7/13/2020
CDBG Account (0059)	5/31/20	(\$10,596.62)	Reconciled	7/01/2020
F.D. Reserve (7243)	5/31/20	(\$143,855.65)	Reconciled	7/13/2020
General Savings (0322)	5/31/20	(\$29,398.60)	Reconciled	7/01/2020
Enterprise-W&S (0559)	5/31/20	(\$357,535.84)	Reconciled	7/13/2020
WWTP Settle. (4387)	5/31/20	(\$355,050.86)	Reconciled	7/10/2020
LAIF Account (496)	5/31/20	(\$2,041,938.11)	Reconciled	7/13/2020
CalTrust (29130)	5/31/20	(\$101,163.52)	Reconciled	7/13/2020

This authorization took place at the council meeting held on 07/21/20 and will be further reflected in the council minutes of this meeting.

Authorized Signature Sarah Jackson, Mayor, Dated 07/21/20

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	08/07/2020	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	08/14/2020	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	08/21/2020	
	Water		1,500.00
	Sewer		4,500.00
General Fund	Enterprise Loan MM 0559	08/28/2020	
	Water		1,500.00
	Sewer		4,500.00

THIS TOTAL

\$24000.00

This authorization took place at the council meeting held on 07/21/2020 and will be further reflected in the council minutes of this meeting.

Authorized Signature Sarah Jackson, Mayor, Dated 07/21/2020



CalTRUST
 c/o Ultimus Fund Solutions
 PO Box 541150
 Omaha, NE 68154-9150
 www.caltrust.org
 Email: CalTRUSTSupport@ultimusfundsolutions.com
 Fax: 402-963-9094
 Phone: 833-CALTRUST (225-8787)

Investment Account Summary

06/01/2020 through 06/30/2020

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Jun 30 (\$)	Value on Jun 30 (\$)	Average Cost Amount (\$)	Cumulative Unrealized Gain/(Loss) (\$)
CITY OF LOYALTON	20100029130					
CalTRUST Short Term Fund	20100029130	10,006.283	10.11	101,163.52	100,564.26	599.26
Portfolios Total value as of 06/30/2020				101,163.52		

DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
CalTRUST Short Term Fund		CITY OF LOYALTON		Account Number: 20100029130				
Beginning Balance	06/01/2020			9,997.456	10.10	100,974.31		
Accrual Income Div Reinvestment	06/30/2020	89.24	8.827	10,006.283	10.11	101,163.52	0.00	0.00
Unrealized Gain/(Loss)						99.97		
Closing Balance as of	Jun 30			10,006.283	10.11	101,163.52		

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.

Type	Date	Num	Name	Memo	Paid Amount
Enterprise Loan MM 0559					
Transfer	06/05/2020			Funds Transfer	1,500.00
Transfer	06/05/2020			Funds Transfer	4,500.00
Transfer	06/12/2020			Funds Transfer	1,500.00
Transfer	06/12/2020			Funds Transfer	4,500.00
Transfer	06/19/2020			Funds Transfer	1,500.00
Transfer	06/19/2020			Funds Transfer	4,500.00
Transfer	06/26/2020			Funds Transfer	1,500.00
Check	06/30/2020			Service Charge	-2.00
Total Enterprise Loan MM 0559					23,998.00

General Funds

General Checking 1956- NEW

Paycheck	06/01/2020		Jardin, Patsy E	VOID: COLA inc...	0.00
Check	06/01/2020		Cussins, John C	COLA increase ...	-20.58
Check	06/01/2020		Jardin, Patsy E	COLA increase ...	-34.19
Check	06/01/2020		Yegge, Donald M.	COLA increase ...	-9.02
Check	06/01/2020		McGarity, Orville D	COLA increase ...	-4.71
Liability ...	06/03/2020		Employment Developme...	69817369	-49.92
Liability ...	06/03/2020		US Treasury-941	94-6000364	-1,094.70
Check	06/05/2020		Employment Developme...	69817369	-429.00
Liability ...	06/12/2020		Employment Developme...	69817369	-45.58
Liability ...	06/12/2020		US Treasury-941	94-6000364	-1,124.42
Liability ...	06/26/2020		Employment Developme...	69817369	-36.83
Transfer	06/05/2020		US Treasury-941	94-6000364	-1,035.28
Transfer	06/05/2020			Funds Transfer	-1,500.00
Transfer	06/12/2020			Funds Transfer	-4,500.00
Transfer	06/12/2020			Funds Transfer	-1,500.00
Transfer	06/19/2020			Funds Transfer	-4,500.00

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07/16/20

Cash Basis

City of Loyaltton
Bills Paid

As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Transfer	06/19/2020			Funds Transfer	-4,500.00
Transfer	06/26/2020			Funds Transfer	-1,500.00
Transfer	06/26/2020			Funds Transfer	-4,500.00
Check	06/30/2020			Service Charge	-2.00
Check	06/11/2020	EFT6....	Plumas Bank-Vendor	Bank Fee- Chec...	-83.46
Bill Pmt ...	06/04/2020	EFT108	B & L Backflow Testing ...		-1,350.20
Bill Pmt ...	06/04/2020	EFT109	Verizon Wireless		-101.07
Bill Pmt ...	06/04/2020	EFT110	Liberty Utilities		-26.75
Bill Pmt ...	06/04/2020	EFT111	Liberty Utilities		-58.95
Bill Pmt ...	06/04/2020	EFT112	Liberty Utilities		-289.58
Bill Pmt ...	06/04/2020	EFT113	Liberty Utilities		-45.18
Bill Pmt ...	06/04/2020	EFT114	Liberty Utilities		-97.93
Bill Pmt ...	06/04/2020	EFT115	Liberty Utilities		-195.47
Bill Pmt ...	06/04/2020	EFT116	Liberty Utilities		-64.13
Bill Pmt ...	06/04/2020	EFT117	Liberty Utilities		-1,625.84
Bill Pmt ...	06/04/2020	EFT118	Liberty Utilities		-2,215.24
Bill Pmt ...	06/04/2020	EFT119	Liberty Utilities		-134.15
Bill Pmt ...	06/04/2020	EFT120	Clark Pest Control of Sto...		-95.00
Bill Pmt ...	06/11/2020	EFT127	Plumas Sierra Rural Elec...		-4,791.82
Bill Pmt ...	06/11/2020	EFT128	Plumas Sierra Rural Elec...		-59.74
Bill Pmt ...	06/11/2020	EFT129	Amerigas*		-160.46
Bill Pmt ...	06/18/2020	EFT131	Piney Bowes Lease	201913977	-164.55
Bill Pmt ...	06/18/2020	EFT132	Plumas-Sierra Telecomm.		-109.00
Bill Pmt ...	06/18/2020	EFT133	Farr West Engineering		-1,419.00
Bill Pmt ...	06/18/2020	EFT134	Pape Machinery - POW...		-1,995.25
Bill Pmt ...	06/30/2020	EFT136	United Healthcare Insura...		-283.11
Bill Pmt ...	06/30/2020	EFT142	Verizon Wireless	J. Cussins 3278...	-101.07
Paycheck	06/01/2020	6260	Cussins, John C	370745244-000...	0.00
Paycheck	06/01/2020	6262	McGarity, Orville D	VOID: COLA inc...	0.00
Paycheck	06/01/2020	6263	Yegge, Donald M.	VOID: COLA inc...	0.00
Paycheck	06/01/2020	6271	Cussins, John C	VOID: COLA inc...	0.00
Paycheck	06/01/2020	6272	Jardin, Patsy E		-1,140.52
Paycheck	06/01/2020				-1,812.26

City of Loyaltan
Bills Paid

As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Paycheck	06/01/2020	6273	McGarity, Orville D		-265.09
Paycheck	06/01/2020	6274	Yegge, Donald M.		-437.31
Check	06/02/2020	6286	Kenton McHenry		-126.28
Bill Pmt ...	06/04/2020	6287	Sierra Valley Home Center	1100	-536.59
Bill Pmt ...	06/04/2020	6288	League of California Cities		-467.00
Paycheck	06/12/2020	6289	Bennett, Kenneth E		-1,525.30
Paycheck	06/12/2020	6290	Castillo, Jerry		-296.80
Paycheck	06/12/2020	6291	Freeto, Jillian		-700.53
Paycheck	06/12/2020	6292	Jordan, Keith S.		-1,455.90
Paycheck	06/12/2020	6293	LeBlanc, Katherine L		-619.10
Paycheck	06/12/2020	6294	Stockdale, Jamie		-682.35
Bill Pmt ...	06/18/2020	6295	Kelly Champion		-2,100.00
Bill Pmt ...	06/18/2020	6296	Alliant Insurance Service...	CRIME0708 / C...	-1,047.00
Paycheck	06/26/2020	6297	Bennett, Kenneth E		-1,433.08
Paycheck	06/26/2020	6298	Castillo, Jerry		-618.83
Paycheck	06/26/2020	6299	Freeto, Jillian		-1,443.70
Paycheck	06/26/2020	6300	Jordan, Keith S.		0.00
Paycheck	06/26/2020	6301	LeBlanc, Katherine L	VOID:	-857.25
Check	06/23/2020	6302	Stockdale, Jamie		-45.50
Paycheck	06/26/2020	6303	Petty Cash (Jillian Freeto)	Prtty Cash	-610.75
Check	06/26/2020	6304	LeBlanc, Katherine L		-49.50
Check	06/26/2020	6305	Brooks Mitchell	June Council 20...	-49.50
Check	06/26/2020	6306	Darlene Riede	June Council 20...	-49.50
Check	06/26/2020	6307	Joy Markum	June Council 20...	-150.00
Check	06/26/2020	6308	Kathy LeBlanc	June Council 20...	-49.50
Check	06/26/2020	6309	Nancy Rogers	June Council 20...	-49.50
Check	06/30/2020	6310	Sarah Jackson	June Council 20...	-750.00
Check	06/30/2020	6315	Neiman, Marc	Start Up- Paym...	-115.15
Check	06/24/2020	6316	Postmaster	June Billing	-3,705.00
Bill Pmt ...	06/30/2020	6317	Collins Accountancy Co...		-128.39
Check	06/30/2020	6324	Marc Nieminen- Vendor		-429.50
Bill Pmt ...	06/04/2020	200048	Farr West Engineering		

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Cash Basis

City of Loyaltan
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Bill Pmt ...	06/04/2020	200049	Silver State Analytical La...		-261.00
Bill Pmt ...	06/04/2020	200050	North Lake Tahoe Fire P...	20-059	-95.00
Bill Pmt ...	06/04/2020	200051	AT&T CALNET 3		-30.66
Bill Pmt ...	06/04/2020	200052	AT&T CALNET 3		-20.75
Bill Pmt ...	06/04/2020	200053	AT&T CALNET 3		-40.41
Liability ...	06/09/2020	200054	US Treasury-941	94-6000364	-1,495.71
Liability ...	06/09/2020	200055	Employment Developme...	69817369	-396.11
Bill Pmt ...	06/30/2020	200056	Porter Simon Profession...	92132-13200M	-960.00
Bill Pmt ...	06/30/2020	200057	Sierra County Auditor	Police Contract-...	-1,250.00
Bill Pmt ...	06/30/2020	200058	L. N. Curtis & Sons		-1,808.86
Bill Pmt ...	06/30/2020	200059	Current Electric & Alarm,...		-120.00
Bill Pmt ...	06/30/2020	200060	Silver State Analytical La...		-508.00
Bill Pmt ...	06/30/2020	200061	Xerox Corporation	951429299	-270.89
Bill Pmt ...	06/30/2020	200062	Western Pacific Electric, ...		-1,563.54
Bill Pmt ...	06/30/2020	200063	AT&T CALNET 3		-29.22
Bill Pmt ...	06/30/2020	200064	AT&T CALNET 3		-20.89
Bill Pmt ...	06/30/2020	200065	AT&T CALNET 3		-40.25
Bill Pmt ...	06/30/2020	200066	Pac Machine Co., Inc.		-6,036.00
Bill Pmt ...	06/18/2020	EFT1...	Intermountain Disposal, I...		-148.90
Total General Checking 1956- NEW					-82,340.00
General Contingency Saving 0322					
Total General Contingency Saving 0322					
Total General Funds					-82,340.00
Designated Funds					
WWTP Settlement MM 4321					
Total WWTP Settlement MM 4321					
WWTP Construction 1990					

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Cash Basis

City of Loyaltan
Bills Paid

As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Total WWTP Construction	1990				
Community Dev Block Grant 0059					
Total Community Dev Block Grant 0059					
Total Designated Funds					
TOTAL					
					<u><u>-58,342.00</u></u>

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

July 13, 2020

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

CITY OF LOYALTON

CITY CLERK
P.O. BOX 128
LOYALTON, CA 96118

Tran Type Definitions

Account Number: 98-46-496

June 2020 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	2,041,938.11
Total Withdrawal:	0.00	Ending Balance:	2,041,938.11

General Fund

General Fund		Actuals July 1, 2019 through June 30, 2020	2019/2021 BUDGET
Ordinary Income/Expense			
Income			
	Transfer In		\$262,602.00
	Building Permits	8,042.90	\$6,000.00
	Donations	240.00	
	Property Taxes		-\$7,000.00
	Supplemental	246.03	\$1,000.00
	Homeowners	401.42	\$350.00
	Clerk Fees	450.17	\$800.00
	Secured	42,387.08	\$27,500.00
	Unsecured	1,536.03	\$1,250.00
	Prior Year		
	Total Property Taxes	45,020.73	\$23,900.00
	Taxes & License Revenue		
	Sales & Use	69,655.05	\$60,000.00
	Franchise	7,700.00	\$6,500.00
	License & Permits	4,735.00	\$750.00
	Total Taxes & License Revenue	82,090.05	\$67,250.00
	Charges for Current Services		
	Cemetery Plots	500.00	\$2,000.00
	Copies & Faxes	210.20	\$500.00
	Rent Income		
	Auditorium Rental	290.00	\$650.00
	Social Hall	455.00	\$500.00
	Rent Income - Other	9,300.00	\$11,350.00
	Service Area Revenue		
	Charges for Current Services - Other		\$700.00
	Total Charges for Current Services	10,755.20	\$15,700.00
	Revenue Use of Money & Property		
	Interest Income	63.15	\$48,000.00
	Revolving Loan		
	Total Revenue Use of Money & Property	63.15	
	Miscellaneous Revenue		
	Miscellaneous Revenue - SCORE	6,585.84	\$6,500.00
	Miscellaneous Other	8.00	
	Total Income	152,797.87	\$429,952.00
	Expense		
	Late Fee /DSA 796 Fees	487.40	
	Finance Charge	21.57	\$100.00
	Small Tools & Equipment	819.69	
	Small Tools & Equipment - Other	325.42	\$325.00
	Safety	494.27	

General Fund

General Fund		Actuals July 1, 2019 through June 30, 2020	2019/2021 BUDGET
Total Small Tools & Equipment		1,639.38	\$325.00
Repairs & Maintenance		2,470.78	\$1,400.00
Building Repairs		3,483.94	\$23,250.00
Utilities			
Other		158.61	
Security		204.00	\$50.00
Internet - Broadband		179.85	\$200.00
Propane		10,897.13	\$3,300.00
Electric		5,650.24	\$1,300.00
Electric for Discharge			
Garbage Disposal		761.88	\$900.00
Total Utilities		23,806.43	\$5,750.00
Equipment Repair & Maintenance		1,154.17	\$175.00
Taxes			
Solid Waste Benefit Assessment		6,041.80	\$4,900.00
Taxes - Other		45.76	\$4,500.00
Total Taxes		7,241.73	\$9,400.00
Salaries and Wages			
Workers Comp.		1,141.30	
Payroll Tax Expense		2,198.01	\$7,371.00
Payroll Expense			
Part Time Wages		4,174.12	
Payroll Expense - Other		1,436.45	\$21,060.00
Total Payroll Expense		5,610.57	
Salaries and Wages - Other		5,901.27	
Total Salaries and Wages		14,851.15	\$28,431.00
Employee Benefits			
Nationwide City			
Retirement		89,038.80	
Health Insurance		283.11	
Total Employee Benefits		89,321.91	
Services and Supplies			
Postage		283.06	\$150.00
Advertising		378.40	\$1,200.00
Automobile Expense			
Fuel		583.48	\$780.00
Automobile Expense - Other		63.14	\$250.00
Total Automobile Expense		1,308.08	\$1,030.00
Bank Service Charges		267.86	\$25.00
Chemicals			
Contracted Services			\$150.00
Council Expense		2,085.00	
Health/Drug Screening		559.60	

General Fund

General Fund		Actuals July 1, 2019 through June 30, 2020	2019/2021 BUDGET
	Professional Fees	12,720.50	\$15,000.00
	Consulting		\$350.00
	Legal Fees	3,206.40	\$10,000.00
	Auditing Expense	1,299.00	\$1,299.00
	Accounting & Financial	5,507.75	
	Building Permits	783.56	
	Law Enforcement	10,000.00	
	Total Contracted Services	36,429.67	\$26,799.00
	Dues and Subscriptions	592.75	\$250.00
	Insurance		
	Liability Insurance	3,370.12	\$2,100.00
	Travel for SCORE	375.30	\$200.00
	Property Insurance	1,120.90	\$1,600.00
	Insurance - Other	1,047.00	\$275.00
	Total Insurance	6,506.07	\$4,175.00
	Licenses and Permits		
	Miscellaneous	59.46	
	Meals	30.71	\$25.00
	Total Miscellaneous	90.17	\$25.00
	Office Expense	8,602.03	\$1,275.00
	Operating Supplies	5,128.81	\$720.00
	Telephone	580.42	\$225.00
	Training		
	Travel	200.68	\$250.00
	Services and Supplies - Other		\$100.00
	Total Services and Supplies	60,368.00	\$36,224.00
	Total Expense	143,634.51	\$105,055.00
	Other Expense		
	Transfers Out		\$302,908.00
	Prior Period Adjustment	-9,736.65	
	Capital Outlay	-938.45	
	Construction Costs	4,175.48	
	Total Construction Costs	4,175.48	
	Total Other Expense	-6,499.62	
	Net Income	\$15,662.98	\$21,989.00
	DRAFT		

WATER

				Actuals July 1, 2019 through June 30, 2020	Budget 2019/2020
Ordinary Income/Expense					
Enterprise Income					
Water Service Income					
			Connect/Disconnect Fee	\$ 950.00	
			Late Fees Water	1,348.75	
			Uncollectible		
			Water Service Income - Other	275,711.00	272,400.00
			Total Water Service Income	278,009.75	272,400.00
Revenue Use of Money & Property					
			Interest Income	301.91	
			Revolving Loan		
			Total Revenue Use of Money & Property	301.91	-
Total Income				278,311.66	272,400.00
Expense					
Late Fee					
Finance Charge					
Small Tools & Equipment					
			Small Tools & Equipment - Other		250.00
			Safety		
			Total Small Tools & Equipment	-	250.00
Repairs & Maintenance				4,773.49	1,500.00
Building Repairs				324.36	
Utilities					
			Other		
			Security	72.00	50.00
			Internet - Broadband	588.36	500.00
			Propane	363.39	600.00
			Electric	63,855.23	38,000.00
			Electric for Discharge		
			Garbage Disposal	89.33	80.00
			Total Utilities	64,968.31	39,230.00
Equipment Repair & Maintenance				1,142.46	2,000.00
Taxes					
			Solid Waste Benefit Assessment	238.18	165.00
			Taxes - Other	13.28	15.00
			Total Taxes	251.46	180.00
Salaries and Wages					
			Workers Comp.	8,300.36	
			Payroll Tax Expense	4,555.66	19,656.00
			Payroll Expense		
			Part Time Wages	26,294.16	
			Payroll Expense - Other	24,107.33	56,160.00
			Total Payroll Expense	50,401.49	56,160.00
			Salaries and Wages - Other	5,740.49	25,000.00
			Total Salaries and Wages	68,998.00	100,816.00
Employee Benefits					
			Nationwide City	548.27	1,100.00
			Retirement	23,450.48	
			Health Insurance	1,115.85	1,600.00
			Total Employee Benefits	25,114.60	2,700.00

WATER

	Actuals July 1, 2019 through June 30, 2020	Budget 2019/2020
Services and Supplies		
Postage	1,305.35	1,100.00
Advertising		700.00
Automobile Expense		
Fuel	1,312.00	1,800.00
Automobile Expense - Other	16.30	2,750.00
Total Automobile Expense	1,328.30	4,550.00
Bank Service Charges	47.51	50.00
Chemicals	2,480.18	2,400.00
Contracted Services		
Annual Street Report		
Health/Drug Screening	490.00	
Professional Fees	883.50	
Consulting/accounting&financial	774.25	500.00
Legal Fees	196.00	7,500.00
Auditing Expense	5,196.00	5,196.00
Testing	4,992.20	5,500.00
Contracted Services - Other	490.00	5,000.00
Total Contracted Services	13,021.95	23,696.00
Dues and Subscriptions	1,405.00	1,000.00
Insurance		
Liability Insurance	14,465.79	8,025.00
Travel for SCORE		
Property Insurance	4,483.60	6,500.00
Insurance - Other		450.00
Total Insurance	18,949.39	14,975.00
Licenses and Permits	4,001.00	1,250.00
Miscellaneous		
Meals	81.36	
Total Miscellaneous	81.36	-
Office Expense	1,226.32	2,500.00
Operating Supplies	1,342.96	2,000.00
Telephone	1,072.40	780.00
Training		600.00
Travel	106.22	
Services and Supplies - Other		100.00
Total Services and Supplies	46,367.94	55,701.00
Total Expense	211,940.62	202,377.00
Other Expense		
Transfers Out		
Debt Service - principal	19,800.00	26,250.00
Interest Expense		
Interest 91-05 Water	41,980.50	43,700.00
Total Interest Expense	41,980.50	
Total Debt Service	61,780.50	69,950.00
Total Other Expense	61,780.50	
Total Expenses	273,721.12	272,327.00
Net Income	\$ 4,590.54	\$ 73.00

WATER

						Actuals July 1, 2019 through June 30, 2020		Budget 2019/2020
					DRAFT			

SEWER

		Actuals July 1, 2019 through June 30, 2020	Budget 2019/2020
Sewer			
Ordinary Income/Expense			
Income			
Transfer In			\$ 250,000.00
Enterprise Income			
Sewer Service Income			
Late Fees Sewer		\$ 2,676.09	
Uncollectible			
Sewer Service Income - Other		366,754.19	360,000.00
Total Sewer Service Income		369,430.28	360,000.00
Revenue Use of Money & Property			
Interest Income		34,409.39	
Revolving Loan			
Total Revenue Use of Money & Property		34,409.39	-
Total Income		403,839.67	610,000.00
Expense			
Late Fee			
Finance Charge			
Small Tools & Equipment			
Safety		106.19	
Small Tools & Equipment - Other		54.36	1,500.00
Total Small Tools & Equipment		160.55	1,500.00
Repairs & Maintenance		3,857.11	6,500.00
Building Repairs		969.71	
Utilities			
Other – generator fuel			650.00
Security		72.00	75.00
Internet - Broadband		479.60	500.00
Propane		2,253.86	3,500.00
Electric		33,199.63	50,000.00
Electric for Discharge			
Garbage Disposal		372.53	600.00
Total Utilities		36,377.62	55,325.00
Equipment Repair & Maintenance		8,825.85	12,000.00
Taxes			
Solid Waste Benefit Assessment		844.16	800.00
Taxes - Other		41.76	50.00
Total Taxes		885.92	850.00
Salaries and Wages			
Workers Comp.		8,300.36	
Payroll Tax Expense		6,996.90	19,656.00
Payroll Expense			
Part Time Wages		26,674.63	

SEWER

		Actuals July 1, 2019 through June 30, 2020	Budget 2019/2020
	Sewer		
	Payroll Expense - Temp	98.00	56,160.00
	Total Payroll Expense	26,772.63	56,160.00
	Salaries and Wages - Other	58,422.72	25,000.00
	Total Salaries and Wages	100,492.61	100,816.00
	Employee Benefits		
	Nationwide City	548.35	1,400.00
	Retirement	23,450.52	
	Health Insurance	1,935.84	1,600.00
	Total Employee Benefits	25,934.71	3,000.00
	Services and Supplies		
	Postage	1,150.89	1,500.00
	Advertising		500.00
	Automobile Expense		
	Fuel	1,446.17	2,750.00
	Automobile Expense - Other	16.30	400.00
	Total Automobile Expense	1,462.47	3,150.00
	Bank Service Charges	152.50	50.00
	Chemicals	-	2,000.00
	Contracted Services		
	FEMA	335.00	
	Annual Street Report		
	Health/Drug Screening	490.00	250.00
	Professional Fees	115,830.73	1,500.00
	Consulting/accounting&Financial	1,109.25	1,500.00
	Legal Fees	1,096.00	10,000.00
	Auditing Expense	5,196.00	5,196.00
	Testing	3,732.72	6,000.00
	Contracted Services - Other	15,725.30	200,000.00
	Total Contracted Services	143,515.00	224,446.00
	Dues and Subscriptions	75.00	500.00
	Equipment Rent	50.00	
	Insurance		
	Liability Insurance	11,496.19	8,025.00
	Travel for SCORE		
	Property Insurance	4,483.60	6,350.00
	Insurance - Other		450.00
	Total Insurance	15,979.79	14,825.00
	Licenses and Permits	18,767.00	20,000.00
	Miscellaneous		
	Meals	81.36	
	Total Miscellaneous	81.36	-
	Office Expense	1,241.63	3,000.00
	Operating Supplies	3,259.57	6,000.00

SEWER

				Actuals July 1, 2019 through June 30, 2020	Budget 2019/2020
			Sewer		
			Telephone	1,574.17	1,500.00
			Training		500.00
			Travel	200.00	500.00
			Services and Supplies - Other		
			Total Services and Supplies	187,509.38	11,500.00
			Total Expense	365,013.46	458,462.00
			Other Expense		
			Transfers Out		
			Debt Service - principal		121,240.26
			Interest Expense		
			Interest 92-01 Sewer	16,621.59	33,000.00
			Interest 92-03 Sewer	2,495.04	4,600.00
			Interest 92-07 Sewer	377,775.00	65,000.00
			Total Interest Expense	396,891.63	102,600.00
			Total Debt Service	396,891.63	223,840.26
			Total Other Expense	396,891.63	223,840.26
			Total Expenses	761,905.09	682,302.26
			Net Income	\$ (358,065.42)	\$ (72,302.26)
			DRAFT		

FIRE Dept

FIRE DEPT		Actuals July 1, 2019 through June 30, 2020	Budget
Ordinary Income/Expense			
Income			
Transfer In			10,000.00
Service Area Revenue	44,742.80		50,000.00
Charges for Current Services - Other			
Total Charges for Current Services	44,742.80		
Revenue Use of Money & Property	43,067.60		
Interest Income	300.44		
Revolving Loan			
Total Revenue Use of Money & Property	43,368.04		
Miscellaneous Revenue			
Miscellaneous Revenue - SCORE			
Miscellaneous Other			
Total Income	88,110.84		60,000.00
Expense			
Late Fee			
Finance Charge	3.20		
Fire Fighting Expenses	3,159.55		
Small Tools & Equipment			
Small Tools & Equipment - Other			
Safety	3,917.86		10,000.00
Small Tools & Equipment - Other	1,427.78		6,000.00
Total Small Tools & Equipment	5,345.64		
Repairs & Maintenance	1,998.82		1,250.00
Building Repairs			10,000.00
Utilities			
Other			
Security			
Internet - Broadband			
Propane	1,060.99		1,800.00
Electric	4,167.25		4,300.00
Electric for Discharge			
Garbage Disposal	357.50		300.00
Total Utilities	5,585.74		
Equipment Repair & Maintenance	1,912.61		10,000.00
Taxes			
Solid Waste Benefit Assessment	2,438.54		1,200.00
Taxes - Other			10.00
Total Taxes	2,438.54		
Salaries and Wages			
Workers Comp.	1,867.59		2,100.00
Payroll Tax Expense			
Payroll Expense			
Part Time Wages			
Payroll Expense - Other			
Fire Fighting Wages	26,494.83		
Total Payroll Expense	-		
Salaries and Wages - Other			
Total Salaries and Wages	28,362.42		
Employee Benefits			
Nationwide City			

			FIRE Dept	
			Actuals	
			July 1, 2019	
			through June	
			30, 2020	Budget
FIRE DEPT				
		Retirement		
		Health Insurance		
		Total Employee Benefits		
		Services and Supplies		
		Postage		75.00
		Advertising		
		Automobile Expense		
		Fuel	1,709.24	1,000.00
		Automobile Expense - Other	90.00	1,700.00
		Total Automobile Expense	1,799.24	
		Bank Service Charges	29.00	75.00
		Equipment Rent	166.24	
		Chemicals		
		Contracted Services		
		Annual Street Report		
		Health/Drug Screening		220.00
		Professional Fees		
		Consulting		
		Legal Fees	280.00	
		Auditing Expense		
		Testing		
		Contracted Services - Other		
		Total Contracted Services	280.00	
		Dues and Subscriptions		
		Insurance		
		Liability Insurance	99.90	
		Travel for SCORE		
		Property Insurance	622.53	
		Insurance - Other		
		Total Insurance	722.43	
		Licenses and Permits		
		Miscellaneous		
		Meals	52.30	
		Total Miscellaneous	52.30	
		Office Expense	352.03	
		Operating Supplies	660.19	2,500.00
		Telephone	616.73	550.00
		Training		500.00
		Travel		150.00
		Services and Supplies - Other		
		Total Services and Supplies	4,678.16	
		Total Expense	79,979.51	
				53,730.00
		Net Income	8,131.33	6,270.00
		DRAFT		

Streets Highways

		ACTUALS July 1, 2019 through June 30, 2020	2019/2020 BUDGET
Ordinary Income/Expense			
Income			
Transfer In			\$30,306.00
Property Taxes		5,486.47	
Admin Fee		-5,563.49	
Interest Income		10.15	
Intergovernmental - State			
Road Maintenance & Rehab		13,801.91	\$9,750.00
VLF Swap		28,834.28	\$400.00
Motor Vehicle			
Traffic Congestion Relief		864.52	\$850.00
Highway Users Tax			
2103 (Gas Tax)		5,302.55	\$2,500.00
2105		3,922.73	\$3,500.00
2106		6,028.55	\$6,000.00
2107		5,477.19	\$4,500.00
2107.5		1,000.00	\$1,000.00
Total Highway Users Tax		21,731.02	\$17,500.00
Total Intergovernmental - State		65,231.73	\$28,500.00
Total Income		65,164.86	\$58,805.00
Expense			
Late Fee			
Finance Charge			
Small Tools & Equipment			
Small Tools & Equipment - Other		286.14	\$400.00
Safety		22.94	
Total Small Tools & Equipment		309.08	\$400.00
Repairs & Maintenance		4,366.71	\$2,400.00
Building Repairs			
Utilities			
Other			
Security			
Internet - Broadband		59.95	\$50.00
Propane		43.40	\$100.00
Electric		39,570.39	\$34,000.00
Electric for Discharge			
Garbage Disposal			
Total Utilities		39,673.74	\$34,150.00
Equipment Repair & Maintenance		3,464.02	\$2,800.00
Taxes			
Solid Waste Benefit Assessment		29.22	\$25.00
Taxes - Other		0.28	
Total Taxes		29.48 #	25.00
Salaries and Wages			
Workers Comp.		1,141.31	
Payroll Tax Expense		723.42	\$2,457.00
Payroll Expense			
Part Time Wages			
Payroll Expense - Other		8,133.28	\$7,020.00
Total Payroll Expense		8,133.28 #	7,020.00
Salaries and Wages - Other			
Total Salaries and Wages		9,998.01 #	9,477.00
Employee Benefits			
Nationwide City			

Streets Highways

		Actuals July 1, 2019 through June 30, 2020	2019/2020 BUDGET
	Retirement		
	Health Insurance		
	Total Employee Benefits	0.00	
	Services and Supplies		
	Postage	16.45	
	Advertising		
	Automobile Expense		
	Fuel	1,192.46	\$1,500.00
	Automobile Expense - Other	28.83	\$0.00
	Total Automobile Expense	1,221.29 #	1,500.00
	Bank Service Charges		
	Chemicals		
	Contracted Services		
	Annual Street Report		\$1,400.00
	Health/Drug Screening	22.40	
	Professional Fees		
	Consulting/Accounting&Financial		
	Legal Fees		
	Auditing Expense	2,800.74	\$1,299.00
	Testing		
	Contracted Services - Other		
	Total Contracted Services	2,823.14 #	2,699.00
	Dues and Subscriptions		\$50.00
	Insurance		
	Liability Insurance	3,270.23	\$3,000.00
	Travel for SCORE		
	Property Insurance	1,120.90	\$1,600.00
	Insurance - Other		\$200.00
	Total Insurance	4,391.13 #	4,800.00
	Licenses and Permits		
	Miscellaneous		
	Meals		
	Total Miscellaneous	0.00	
	Office Expense	106.09	\$250.00
	Operating Supplies	401.52	\$200.00
	Telephone	32.99	\$55.00
	Training		
	Travel		
	Services and Supplies - Other		
	Total Services and Supplies	8,992.61 #	9,554.00
	Total Expense	66,833.65	\$58,806.00
	Other Expense		
	Transfers Out		
	Capital Outlay		
	Construction Costs		
	Total Capital Outlay	0.00	
	Total Other Expense		
	Net Income	-\$1,668.79 #	\$0.00
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10:15 AM
07/13/20

Cash Basis

City of Loyaltton
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Enterprise Loan MM 0559					
Transfer	06/05/2020			Funds Transfer	1,500.00
Transfer	06/05/2020			Funds Transfer	4,500.00
Transfer	06/12/2020			Funds Transfer	1,500.00
Transfer	06/12/2020			Funds Transfer	4,500.00
Transfer	06/19/2020			Funds Transfer	1,500.00
Transfer	06/19/2020			Funds Transfer	4,500.00
Transfer	06/26/2020			Funds Transfer	1,500.00
Transfer	06/26/2020			Funds Transfer	4,500.00
Check	06/30/2020			Service Charge	-2.00
Total Enterprise Loan MM 0559					23,998.00

General Funds

General Checking 1956- NEW

Paycheck	06/01/2020		Jardin, Patsy E	VOID: COLA increase	0.00
Check	06/01/2020		Cussins, John C	COLA increase for May	-20.58
Check	06/01/2020		Jardin, Patsy E	COLA increase for May	-34.19
Check	06/01/2020		Yegge, Donald M.	COLA increase for May	-9.02
Check	06/01/2020		McGarity, Orville D	COLA increase for May	-4.71
Liability Ch...	06/03/2020		Employment Development Dep...	69817369	-49.92
Liability Ch...	06/03/2020		US Treasury-941	94-6000364	-1,094.70
Check	06/05/2020		Employment Development Dep...	69817369	-429.53
Liability Ch...	06/12/2020		Employment Development Dep...	69817369	-45.58
Liability Ch...	06/12/2020		US Treasury-941	94-6000364	-1,124.42
Liability Ch...	06/26/2020		Employment Development Dep...	69817369	-36.83
Transfer	06/05/2020		US Treasury-941	94-6000364	-1,035.28
Transfer	06/05/2020			Funds Transfer	-1,500.00
Transfer	06/12/2020			Funds Transfer	-4,500.00
Transfer	06/12/2020			Funds Transfer	-1,500.00
Transfer	06/12/2020			Funds Transfer	-4,500.00
Transfer	06/19/2020			Funds Transfer	-1,500.00

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Cash Basis

City of Loyaltton
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Paycheck	06/01/2020	6274	Yegge, Donald M.		-437.31
Check	06/02/2020	6286	Kenton McHenry		-126.28
Bill Pmt -Ch...	06/04/2020	6287	Sierra Valley Home Center	1100	-536.59
Bill Pmt -Ch...	06/04/2020	6288	League of California Cities		-467.00
Paycheck	06/12/2020	6289	Bennett, Kenneth E		-1,525.30
Paycheck	06/12/2020	6290	Castillo, Jerry		-296.80
Paycheck	06/12/2020	6291	Freeto, Jillian		-700.53
Paycheck	06/12/2020	6292	Jordan, Keith S.		-1,455.90
Paycheck	06/12/2020	6293	LeBlanc, Katherine L		-619.10
Paycheck	06/12/2020	6294	Stockdale, Jamie		-682.35
Bill Pmt -Ch...	06/18/2020	6295	Kelly Champion		-2,100.00
Bill Pmt -Ch...	06/18/2020	6296	Alliant Insurance Services, Inc.	CRIME0708 / CL142052	-1,047.00
Paycheck	06/26/2020	6297	Bennett, Kenneth E		-1,433.08
Paycheck	06/26/2020	6298	Castillo, Jerry		-143.95
Paycheck	06/26/2020	6299	Freeto, Jillian		-618.83
Paycheck	06/26/2020	6300	Jordan, Keith S.		-1,443.70
Paycheck	06/26/2020	6301	LeBlanc, Katherine L	VOID:	0.00
Paycheck	06/26/2020	6302	Stockdale, Jamie		-857.25
Check	06/23/2020	6303	Petty Cash (Jillian Freeto)	Prtty Cash	-45.50
Paycheck	06/26/2020	6304	LeBlanc, Katherine L		-610.75
Check	06/26/2020	6305	Brooks Mitchell	June Council 2020	-49.50
Check	06/26/2020	6306	Darlene Riede	June Council 2020	-49.50
Check	06/26/2020	6307	Joy Markum	June Council 2020	-49.50
Check	06/26/2020	6308	Kathy LeBlanc	June Council 2020 City C...	-150.00
Check	06/26/2020	6309	Nancy Rogers	June Council 2020	-49.50
Check	06/26/2020	6310	Sarah Jackson	June Council 2020	-49.50
Check	06/30/2020	6315	Neiman, Marc	Start Up- Payment	-750.00
Check	06/24/2020	6316	Postmaster	June Billing	-115.15
Bill Pmt -Ch...	06/30/2020	6317	Collins Accountancy Company		-3,705.00
Check	06/30/2020	6324	Marc Nieminen- Vendor		-128.39
Bill Pmt -Ch...	06/04/2020	200048	Farr West Engineering		-429.50
Bill Pmt -Ch...	06/04/2020	200049	Silver State Analytical Laborator...		-261.00

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Cash Basis

City of Loyaltyon
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Community Dev Block Grant		0059			
Total Community Dev Block Grant		0059			
Total Designated Funds					
TOTAL					-58,340.53

Type	Date	Num	Name	Memo	Paid Amount
Enterprise Loan MM 0559					
Transfer	06/05/2020			Funds Transfer	1,500.00
Transfer	06/05/2020			Funds Transfer	4,500.00
Transfer	06/12/2020			Funds Transfer	1,500.00
Transfer	06/12/2020			Funds Transfer	4,500.00
Transfer	06/19/2020			Funds Transfer	1,500.00
Transfer	06/19/2020			Funds Transfer	4,500.00
Transfer	06/26/2020			Funds Transfer	1,500.00
Transfer	06/26/2020			Funds Transfer	4,500.00
Check	06/30/2020			Service Charge	-2.00
Total Enterprise Loan MM 0559					23,998.00

General Funds

Type	Date	Num	Name	Memo	Paid Amount
General Checking 1956- NEW					
Paycheck	06/01/2020		Jardin, Patsy E	VOID: COLA inc...	0.00
Check	06/01/2020		Cussins, John C	COLA increase ...	-20.58
Check	06/01/2020		Jardin, Patsy E	COLA increase ...	-34.19
Check	06/01/2020		Yegge, Donald M.	COLA increase ...	-9.02
Check	06/01/2020		McCarthy, Orville D	COLA increase ...	-4.71
Liability ...	06/03/2020		Employment Developme...	69817369	-49.92
Liability ...	06/03/2020		US Treasury-941	94-6000364	-1,094.70
Check	06/05/2020		Employment Developme...	69817369	-429.00
Liability ...	06/12/2020		Employment Developme...	69817369	-45.58
Liability ...	06/12/2020		US Treasury-941	94-6000364	-1,124.42
Liability ...	06/26/2020		Employment Developme...	69817369	-36.83
Transfer ...	06/26/2020		US Treasury-941	94-6000364	-1,035.28
Transfer	06/05/2020			Funds Transfer	-1,500.00
Transfer	06/05/2020			Funds Transfer	-4,500.00
Transfer	06/12/2020			Funds Transfer	-1,500.00
Transfer	06/12/2020			Funds Transfer	-4,500.00
Transfer	06/19/2020			Funds Transfer	-1,500.00

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07/16/20
Cash Basis

City of Loyaltton
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Transfer	06/19/2020			Funds Transfer	-4,500.00
Transfer	06/26/2020			Funds Transfer	-1,500.00
Transfer	06/26/2020			Funds Transfer	-4,500.00
Check	06/30/2020			Service Charge	-2.00
Check	06/11/2020	EFT6....	Plumas Bank-Vendor	Bank Fee- Chec...	-83.46
Bill Pmt ...	06/04/2020	EFT108	B & L Backflow Testing ...		-1,350.20
Bill Pmt ...	06/04/2020	EFT109	Verizon Wireless		-101.07
Bill Pmt ...	06/04/2020	EFT110	Liberty Utilities	370745244-000...	-26.75
Bill Pmt ...	06/04/2020	EFT111	Liberty Utilities		-58.95
Bill Pmt ...	06/04/2020	EFT112	Liberty Utilities		-289.58
Bill Pmt ...	06/04/2020	EFT113	Liberty Utilities		-45.18
Bill Pmt ...	06/04/2020	EFT114	Liberty Utilities		-97.93
Bill Pmt ...	06/04/2020	EFT115	Liberty Utilities		-195.47
Bill Pmt ...	06/04/2020	EFT116	Liberty Utilities		-64.13
Bill Pmt ...	06/04/2020	EFT117	Liberty Utilities		-1,625.84
Bill Pmt ...	06/04/2020	EFT118	Liberty Utilities		-2,215.24
Bill Pmt ...	06/04/2020	EFT119	Liberty Utilities		-134.15
Bill Pmt ...	06/04/2020	EFT120	Clark Pest Control of Sto...		-95.00
Bill Pmt ...	06/11/2020	EFT127	Plumas Sierra Rural Elec...		-4,791.82
Bill Pmt ...	06/11/2020	EFT128	Plumas Sierra Rural Elec...		-59.74
Bill Pmt ...	06/11/2020	EFT129	Amerigas*	201913977	-160.46
Bill Pmt ...	06/18/2020	EFT131	Pitney Bowes Lease		-164.55
Bill Pmt ...	06/18/2020	EFT132	Plumas-Sierra Telecomm.		-109.00
Bill Pmt ...	06/18/2020	EFT133	Farr West Engineering		-1,419.00
Bill Pmt ...	06/18/2020	EFT134	Pape Machinery - POW...		-1,995.25
Bill Pmt ...	06/30/2020	EFT136	United Healthcare Insura...		-283.11
Bill Pmt ...	06/30/2020	EFT142	Verizon Wireless	J. Cussins 3278...	-101.07
Paycheck	06/01/2020	6260	Cussins, John C	370745244-000...	0.00
Paycheck	06/01/2020	6262	McGarthy, Orville D	VOID: COLA inc...	0.00
Paycheck	06/01/2020	6263	Yegge, Donald M.	VOID: COLA inc...	0.00
Paycheck	06/01/2020	6271	Cussins, John C	VOID: COLA inc...	0.00
Paycheck	06/01/2020	6272	Jardin, Patsy E		-1,140.52
Paycheck	06/01/2020				-1,812.26

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Cash Basis

City of Loyaltton
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Paycheck	06/01/2020	6273	McGarity, Orville D		-265.09
Paycheck	06/01/2020	6274	Yegge, Donald M.		-437.31
Check	06/02/2020	6286	Kenton McHenry		-126.28
Bill Pmt ...	06/04/2020	6287	Sierra Valley Home Center	1100	-536.59
Bill Pmt ...	06/04/2020	6288	League of California Cites		-467.00
Paycheck	06/12/2020	6289	Bennett, Kenneth E		-1,525.30
Paycheck	06/12/2020	6290	Castillo, Jerry		-296.80
Paycheck	06/12/2020	6291	Freeto, Jillian		-700.53
Paycheck	06/12/2020	6292	Jordan, Keith S.		-1,455.90
Paycheck	06/12/2020	6293	LeBlanc, Katherine L		-619.10
Paycheck	06/12/2020	6294	Stockdale, Jamie		-682.35
Bill Pmt ...	06/18/2020	6295	Kelly Champion		-2,100.00
Bill Pmt ...	06/18/2020	6296	Alliant Insurance Service...	CRIME0708 / C...	-1,047.00
Paycheck	06/26/2020	6297	Bennett, Kenneth E		-1,433.08
Paycheck	06/26/2020	6298	Castillo, Jerry		-143.95
Paycheck	06/26/2020	6299	Freeto, Jillian		-618.83
Paycheck	06/26/2020	6300	Jordan, Keith S.		-1,443.70
Paycheck	06/26/2020	6301	LeBlanc, Katherine L	VOID:	0.00
Check	06/23/2020	6302	Stockdale, Jamie		-857.25
Paycheck	06/26/2020	6303	Petty Cash (Jillian Freeto)	Prtty Cash	-45.50
Check	06/26/2020	6304	LeBlanc, Katherine L		-610.75
Check	06/26/2020	6305	Brooks Mitchell	June Council 20...	-49.50
Check	06/26/2020	6306	Darlene Riede	June Council 20...	-49.50
Check	06/26/2020	6307	Joy Markum	June Council 20...	-49.50
Check	06/26/2020	6308	Kathy LeBlanc	June Council 20...	-150.00
Check	06/26/2020	6309	Nancy Rogers	June Council 20...	-49.50
Check	06/26/2020	6310	Sarah Jackson	June Council 20...	-49.50
Check	06/30/2020	6315	Neiman, Marc	Start Up- Paym...	-750.00
Check	06/24/2020	6316	Postmaster	June Billing	-115.15
Bill Pmt ...	06/30/2020	6317	Collins Accountancy Co...		-3,705.00
Check	06/30/2020	6324	Marc Nieminen- Vendor		-128.39
Bill Pmt ...	06/04/2020	200048	Farr West Engineering		-429.50

8:04 AM
07/16/20
Cash Basis

City of Loyaltan
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Bill Pmt ...	06/04/2020	200049	Silver State Analytical La...		-261.00
Bill Pmt ...	06/04/2020	200050	North Lake Tahoe Fire P...	20-059	-95.00
Bill Pmt ...	06/04/2020	200051	AT&T CALNET 3		-30.66
Bill Pmt ...	06/04/2020	200052	AT&T CALNET 3		-20.75
Bill Pmt ...	06/04/2020	200053	AT&T CALNET 3		-40.41
Liability ...	06/09/2020	200054	US Treasury-941	94-6000364	-1,495.71
Liability ...	06/09/2020	200055	Employment Developme...	69817369	-396.11
Bill Pmt ...	06/30/2020	200056	Porter Simon Profession...	92132-13200M	-960.00
Bill Pmt ...	06/30/2020	200057	Sierra County Auditor	Police Contract-...	-1,250.00
Bill Pmt ...	06/30/2020	200058	L. N. Curtis & Sons		-1,808.86
Bill Pmt ...	06/30/2020	200059	Current Electric & Alarm,...		-120.00
Bill Pmt ...	06/30/2020	200060	Silver State Analytical La...		-508.00
Bill Pmt ...	06/30/2020	200061	Xerox Corporation	951429299	-270.89
Bill Pmt ...	06/30/2020	200062	Western Pacific Electric, ...		-1,563.54
Bill Pmt ...	06/30/2020	200063	AT&T CALNET 3		-29.22
Bill Pmt ...	06/30/2020	200064	AT&T CALNET 3		-20.89
Bill Pmt ...	06/30/2020	200065	AT&T CALNET 3		-40.25
Bill Pmt ...	06/30/2020	200066	Pac Machine Co., Inc.		-6,036.00
Bill Pmt ...	06/18/2020	EFT1...	Intermountain Disposal, L...		-148.90

Total General Checking 1956- NEW

-82,340.00

General Contingency Saving 0322

Total General Contingency Saving 0322

Total General Funds

-82,340.00

Designated Funds

WWTP Settlement MM 4321

Total WWTP Settlement MM 4321

WWTP Construction 1990

8:04 AM
07/16/20
Cash Basis

City of Loyaltan
Bills Paid
As of June 30, 2020

Type	Date	Num	Name	Memo	Paid Amount
Total WWTP Construction		1990			
Community Dev Block Grant		0059			
Total Community Dev Block Grant		0059			
Total Designated Funds					
TOTAL					-58,342.00

PER CAPITA ALLOCATIONS ANNOUNCED

The California Department of Parks and Recreation's Office of Grants and Local Services (OGALS) is announcing the allocations for the Per Capita program, funded through the Parks and Water Bond Act of 2018 (Proposition 68).

Per Capita allocation for all cities and local districts, including the THE CITY OF LOYALTON, is \$177,952

While this figure is less than the minimum allocation of \$200,000, it was derived by dividing the funds made available by the bond by the number of eligible entities. Additionally, \$2 million is being subtracted from OGALS program delivery budget to supplement the allocation pool.

60% of the Program funds are allocated to eligible cities and local districts, other than a regional park district, regional park and open-space districts, and regional open-space districts.

Total available for cities and local districts (60% of \$185,000,000 plus \$2,000,000):
\$113,000,000.00

The revised timeline for the Per Capita program will be as follows:

Grant Performance Period: July 1, 2018 – June 30, 2024

Resolution: Grantee submits to OGALS no later than December 31, 2020

Application Packet(s): Grantee submits to OGALS no later than June 30, 2021

Project Completion Packet: Grantee completes project and submits completion documents to OGALS no later than March 31, 2024.

These figures and dates are contingent upon the Legislature approving the Governor's May Revised Budget, which proposes to extend the project liquidation of the Per Capita program to June 30, 2024; and which also proposes to augment funds available for the Per Capita Program by \$2 million.

OGALS will be holding on-line application workshops, which all eligible agencies are required to attend. Eligible agencies will receive further information about the workshops in a future notice.

Funds are available for local park rehabilitation, creation, and improvement. Grant recipients are encouraged to utilize awards to rehabilitate existing infrastructure and to address deficiencies in neighborhoods lacking access to the outdoors.

Information on the program is available on the Per Capita Website, and the Procedural Guide provides details on how to submit an application.

If you have questions, contact your project officer, Lydia Willett at LYDIA.WILLETT@PARKS.CA.GOV.

Resolution Form

Resolution Number: (insert number here)

**RESOLUTION OF THE (Title of Governing Body/City Council, Board of Supervisors)
OF (City, County, or District) APPROVING APPLICATION(S) FOR PER CAPITA
GRANT FUNDS**

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Per Capita Grant Program, setting up necessary procedures governing application(s); and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the grantee's Governing Body to certify by resolution the approval of project application(s) before submission of said applications to the State; and

WHEREAS, the grantee will enter into a contract(s) with the State of California to complete project(s);

NOW, THEREFORE, BE IT RESOLVED that the (grantee's governing body) hereby:

1. Approves the filing of project application(s) for Per Capita program grant project(s); and
2. Certifies that said grantee has or will have available, prior to commencement of project work utilizing Per Capita funding, sufficient funds to complete the project(s); and
3. Certifies that the grantee has or will have sufficient funds to operate and maintain the project(s), and
4. Certifies that all projects proposed will be consistent with the park and recreation element of the [city/county/district's] general or recreation plan (PRC §80063(a)), and
5. Certifies that these funds will be used to supplement, not supplant, local revenues in existence as of June 5, 2018 (PRC §80062(d)), and
6. Certifies that it will comply with the provisions of §1771.5 of the State Labor Code, and
7. (PRC §80001(b)(8)(A-G)) To the extent practicable, as identified in the "Presidential Memorandum—Promoting Diversity and Inclusion in Our National Parks, National Forests, and Other Public Lands and Waters," dated January 12, 2017, the [city/county/district] will consider a range of actions that include, but are not limited to, the following:
 - (A) Conducting active outreach to diverse populations, particularly minority, low-income, and disabled populations and tribal communities, to increase awareness within those communities and the public generally about specific programs and opportunities.
 - (B) Mentoring new environmental, outdoor recreation, and conservation leaders to increase diverse representation across these areas.
 - (C) Creating new partnerships with state, local, tribal, private, and nonprofit organizations to expand access for diverse populations.

(D) Identifying and implementing improvements to existing programs to increase visitation and access by diverse populations, particularly minority, low-income, and disabled populations and tribal communities.

(E) Expanding the use of multilingual and culturally appropriate materials in public communications and educational strategies, including through social media strategies, as appropriate, that target diverse populations.

(F) Developing or expanding coordinated efforts to promote youth engagement and empowerment, including fostering new partnerships with diversity-serving and youth-serving organizations, urban areas, and programs.

(G) Identifying possible staff liaisons to diverse populations.

8. Agrees that to the extent practicable, the project(s) will provide workforce education and training, contractor and job opportunities for disadvantaged communities (PRC §80001(b)(5)).
9. Certifies that the grantee shall not reduce the amount of funding otherwise available to be spent on parks or other projects eligible for funds under this division in its jurisdiction. A one-time allocation of other funding that has been expended for parks or other projects, but which is not available on an ongoing basis, shall not be considered when calculating a recipient's annual expenditures. (PRC §80062(d)).
10. Certifies that the grantee has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Procedural Guide; and
11. Delegates the authority to the (designated position, not name of person occupying position), or designee to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the grant scope(s); and
12. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

Approved and adopted the _____ day of _____, 20_____.

I, the undersigned, hereby certify that the foregoing Resolution Number _____ was duly adopted by the (grantee's governing body) following a roll call vote:

Ayes: _____

Noes: _____

Absent: _____

(Clerk)

CARES Act Relief Fund Allocations for Cities - City Managers

The Department of Finance has issued an [application](#) for cities to receive their [direct allocation](#) from the approved \$500 million of city CARES Act funding. Funds are to be used by October 30, 2020 and are applicable for eligible COVID-19 expenses incurred starting on March 1, 2020. Below is a breakdown of the requirements and deadlines established by the Department in addition to notes from League staff gathered from communications with the Department to assist you.

Certification

- The city's chief executive or authorized designee must email a signed PDF of the *attached* certification form to the Department of Finance at CRFApplications@dof.ca.gov by no later than 11:59 P.M. Pacific Daylight Time on July 10, 2020. Applications received after that time and date may be disallowed.
 - **Please also** email a copy of your city's signed application and any questions you may have to covid-19@cacities.org. The League is coordinating with the Department of Finance to ensure accurate recording of submitted certifications.
- Cities must attest their adherence to COVID-19 federal guidelines, stay at home orders, and state Executive Orders to receive certification for these funds.
 - **Please note** that no additional action or documentation is needed to certify compliance at this time if the city believes to be in compliance with these orders.
 - The Department of Public Health, in coordination with the Department of Finance, will notify cities (which submit certification documents) that it believes to be out of compliance. Identified cities will be provided an opportunity to provide documentation and come into compliance. The League is actively seeking additional clarification on this process.

Reporting

- By September 1, 2020, via a form still to be issued by the Department of Finance, cities are to report on the details, justification, and status of their expenditures and regional collaboration to date. This report will determine whether cities will receive additional time to expend funds and whether they are to receive additional installments.

- **Please note** that funds can be used to reimburse eligible expenditures back dated to March 1, 2020 that were not accounted for in the most recently approved budget as of March 27, 2020. The entirety of a city's allocation may be used for reimbursements.
- It is required that cities retain records that support reported COVID-19 eligible expenditures in accordance with [U.S. Treasury Guidelines](#). Documentation will support the city's reporting to the state and help mitigate repayments of disallowed costs. Documentation will also assist cities with swapping expenditures deemed to be ineligible with other incurred eligible expenses. The state and federal government retain the authority to audit use of these funds.

Allocation and Methodology

- Funding will be allocated in several installments; the first allocation will total one-sixth of your city's total [allocation](#).
 - **Please note** that the Department of Finance may accelerate payments in the coming months based on utilization of funds and compliance with health orders. League staff is actively seeking clarification on the metrics to be used by the Department in making this determination.
- The Department of Finance, utilizing May 2020 city population estimates developed by the Department's Demographic Research Unit, will allocate \$500 million as follows:
 - \$275 million to cities with a population less than 300,000. Allocation based on the city's population share within this parameter.
 - \$225 million directly to cities with a population greater than 300,000 that did not receive a direct allocation from the Federal CARES Act. Allocation based on the city's population share within this parameter.
 - No city shall receive less than \$50,000.

Expenditure Timeline

- Funds are to be used by October 30, 2020 and are applicable for eligible COVID-19 expenses incurred starting on March 1, 2020.
- As noted above, the Department may accelerate allocations (decrease the number of monthly of installments); however, if the Department continues to allocate one-sixth of the city's total allocation each month from July to December 2020, the expenditure deadline may be extended.
- The extension of the expenditure deadline and the acceleration of allocations will be largely based on city's expenditures and actions reported on/by September 1.
 - **Please note** that states and local governments must return any funds not used by December 30, 2020 back to the U.S. Treasury.

- The utilization of funds by cities will factor into the Department's decision to accelerate payment and extend the expenditure deadline beyond October 30. If significant unspent funds are projected, the Department may redirect the dollars for its own purposes in accordance with Control [Section 11.90 \(e\)](#) of the 2020 Budget Act.

Questions and Support

- Over the next several weeks, the League will be coordinating with the Department of Finance to answer your questions, provide education on eligible expenses, and reporting requirements.
- Please email a copy of your city's signed application and any questions you may have to covid-19@cacities.org.

Coronavirus Relief Funds

CARES Act Requirements and Treasury Guidance
Finance Process Overview



Objectives

- Overview of Federal CARES Act Requirements for Coronavirus Relief Funds (CRF)
- Certification and Allocation Timelines
- Eligible Expenditures - US Treasury Guidance
- Compliance with State Public Health Requirements
- Reporting and Records Retention
- Questions and Answers

CARES Act Requirements

- Necessary expenditures incurred due to the COVID-19 public health emergency.
 - Direct response
 - Second order effects such as economic support
- Not accounted for in the most recently approved budget, **except** COVID-related supplemental appropriations or budget adjustments
- Expenses incurred between March 1, 2020 and December 30, 2020.

CARES Act Limitations

- Funds **cannot** be used to backfill lost revenue
- Cannot be used as non-federal share of Medicaid
- Payroll or benefits for employee duties not “substantially dedicated”
- Workforce bonuses
- Damages covered by insurance
- Assistance to owners to pay property taxes
- Items disallowed in US Treasury FAQs
 - Continue to receive updates (Last one 7/8/20)

State Responsibilities for CRF

- As the direct recipient of CRF, any disallowances will initially be recouped from the State
- Required to gather information and report to the federal government on use of funds
- Required to perform subrecipient monitoring, including audits
- Certification, reporting, and Control Section 11.90 established to share that risk with local government and other recipients of CRF and comply with these federal requirements

Six Expenditure Categories

1 - Medical Expenses

- Treatment of COVID-19 and related expenses in public hospitals or clinics
- Temporary medical facilities
- Testing, including serological/anti-body testing
- Emergency medical response, including emergency medical transportation
- Establishing and operating public telemedicine capabilities

Six Expenditure Categories

2 – Public Health Expenses

- Communication/enforcement-public health orders
- Acquisition and distribution of medical and protective supplies (PPE/cleaning supplies) for various public health and safety staff
- Disinfection of public areas and other facilities
- Technical assistance on mitigation
- Public safety measures in response to COVID-19
- Quarantining individuals

Six Expenditure Categories

3 – Substantially Dedicated Payroll Expenses

- Includes: public safety, public health, health care, human services, and similar employees
- Public health and public safety are **presumed** to be “substantially dedicated”
 - Provide ready funding to address unforeseen financial needs and risks created by COVID-19
 - For employees in these area “administrative convenience” that underlying assumption that they are all deemed “substantially dedicated”

Substantially Dedicated

Let's explore this a bit more:

- Less documentation of the work being performed if public health and public safety staff
- CARES Act does not allow backfill of lost revenue – the “administrative convenience” provides a tool to assume that these staff could be paid for by the CRF, potentially freeing up general purpose funds (or offsetting lower receipts)
- Full payroll and benefits can be paid by CRF

Substantially Dedicated

Let's explore this a bit more – other staff:

- This can also include staff that were “repurposed” to previously “unbudgeted” function instead of laid off
- Could include overtime if those additional hours are outside normal/historical duties
- There is no percent threshold – some discretion, with appropriate documentation, like time keeping system or rationale for change in duties/functions
- Can use the CRF to other funds that may have incurred the initial expense

Substantially Dedicated

Examples at the state level:

- Staff stopped our program reviews to track federal funds related to COVID-19.
- Staff who could not telework were redeployed to help with UI program and set up for medical surge
- Staff at all state agencies being trained and redirected to support contact tracing
- IT staff that were directed to support COVID-19 tracking, reporting, and new online services previously requiring in person visits

Six Expenditure Categories

4 – Comply with Public Health Measures and Mitigate the Effects of COVID-19:

- Food delivery to seniors and vulnerable populations
- Telework capabilities for public employees
- Providing paid sick, paid family and medical leave to public employees
- Maintaining local jails such as sanitation and improvement of social distancing measures
- Caring for homeless

Six Expenditure Categories

5 - Economic Support

- Grants to small businesses for costs of business interruption
- Grant or financial assistance – payment of overdue rent/mortgage to avoid eviction or funeral expense
- Payroll support program
- Unemployment insurance (UI) costs if those costs are not reimbursed by federal government – generally applies to local governments using “reimbursement method” to finance UI

Six Expenditure Categories

6 -Other

- Any other COVID-19 expenses “reasonably necessary” to the function of government that satisfies the broader eligibility criteria:
 - Hazard pay and overtime if substantially dedicated
 - Increased workers compensation costs due to COVID
 - Leases renewed solely to respond to COVID-19
 - Public health emergency recovery planning
 - Support for private hospitals (grant/short-term loan)
 - Enrollment in government benefit programs

Costs Incurred (3/1 – 12/30/20)

- Initial guidance required funds to be “spent” by December 30, 2020 (not just obligated)
- Recent revision (6/30/2020) allows for a liquidation period (generally 90 days)
 - Performance/delivery **must** be during the covered period
 - Bulk purchases can be used beyond December if portion is used during the covered period
 - Recognizes supply chain disruptions may result in delays beyond recipient’s control
- Grants and loans must be during this window

Unspent Funds

- Unspent funds must be returned to the US Treasury
- Subrecipients are also bound by this requirement – that means all expenses must be incurred during the covered period
- An obligation or award is not considered spent
- The direct recipient of the funds (state) is ultimately responsible for compliance with this limitation on the use of the funds
- Unspent funds may be reallocated by the state – based on September 1 expenditure reports

Stafford Act – Match for FEMA

- Most recent Treasury guidance notes that CRF may be used to meet the non-federal Stafford Act match
- Applicants for FEMA Public Assistance (PA) have flexibility to determine the federal fund source that best meets response needs
- FEMA **may decide to not pay** for certain costs and may direct entities to another agency/fund source
- FEMA has determined that contract tracing is more appropriately paid from either CRF or CDC funding.
- Coordinate closely with CalOES to use CRF as a PA match – **both** CRF and FEMA eligibility must be met

Process and Timeline (CS11.90)

- All cities completed certification by 7/10/20
 - Use funds consistent with federal CARES Act
 - Adhere to state EOs and California Department of Public Health orders, directives, and guidance
 - Report on expenditures and summarize regional collaboration and non-duplication of efforts by September 1, 2020
 - Return unspent funds by October 30, 2020 unless extended by Finance based on reported expenditures
 - Repay any costs disallowed after federal review
 - Retain records (5 years) to support reported expenditures and participate in state and federal audits

Process and Timeline

Adherence to Public Health Orders

- Finance will coordinate with CDPH and CalOES to verify compliance before each allocation process
- State may withhold (and redirect) funds if not in compliance
- State officials will collaborate with local leaders to encourage compliance
- No city ordinances or resolutions inconsistent with state's stay-at-home orders

Process and Timeline

Public Health Conditions – Counties Must Meet

- Meeting current requirements for county variance:
 - At least 15 staff per 100,000 people trained and available for contract tracing
 - Ability to isolate positive cases (quarantine contacts)
 - Ability to shelter at least 15 percent of residents who are experiencing homelessness
 - Ability to test 1.5 per 1,000 residents daily
 - Testing sites close to where most residents live
 - Evidence of a plan to contain the virus

Process and Timeline

Public Health Conditions – Counties Must Meet

- **Actively participate in County Data Monitoring Program:**
 - Currently required commitment to participate
 - Undertaking efforts advised by the state if on the County Data Monitoring List
 - Source of disease transmission
 - Action plan and timelines
 - Ready to reinstitute non-pharmaceutical interventions [NPIs] (e.g. closure of indoor spaces) as needed

Process and Timeline

- Initial Payment – 1/6 of overall amount (\$80M)
 - Prepare schedule and notification this week
 - Given size of payment both the Controller and Treasurer have been notified to speed up processing
 - Controller should allocate in 10-14 days
- Additional 1/6 of overall amount to cities that remain in compliance on August 1 and September 1
- Balance of Funds (\$250M) will be paid after report and summary from cities in compliance with health orders and federal laws – likely before October 1

Reporting Process

- Report to the State by September 1, 2020 per CS11.90
- Will cover expenditures from March 1, 2020 through June 30, 2020 – assuming CRF will reimburse
 - Will need this for detailed federal report due 9/21
- Also report expended or obligated since July 1
- Project expenditures through December 30, 2020
 - Demonstrate a realistic plan for spending by the end of the year to avoid reallocation
- Majority of funds expected to be spent early on
- Summary: regional collaboration/unduplicated costs

Reporting Process

- State (other direct recipients) must report on CRF expenditures between March 1 and June 30, 2020
- For the interim report (due July 17) the state would report on amount identified for local governments

<u>Category of spending</u>	<u>Amount</u>
Transferred to other governments	\$0.00
Payroll for public health and safety employees	\$0.00
Budgeted personnel and services diverted to a substantially different use	\$0.00
Improvements to telework capabilities of public employees	\$0.00
Medical expenses	\$0.00
Public health expenses	\$0.00
Distance learning	\$0.00
Economic support	\$0.00
Expenses associated with the issuance of tax anticipation notes	\$0.00
All items not listed above	\$0.00
Total	\$0.00

Quarterly Reporting Process

- By September 21, 2020 state must submit detailed quarterly report (3/1/20 – 6/30/20)
- Next quarterly report (7/1/20 – 9/30/20) due to federal government by October 13, 2020
- Current guidance requires reporting on funds expended or obligated for each project or activity
- Detailed list (Name/Description) projects/activities
- Detailed list of loans issued; contracts and grants awarded; transfers to other government entities; and direct payments made by **recipient** over \$50K

Records Retention

- Retain records 5 years **after** final payment is made; make available on request for audits
- All documents and financial records sufficient to establish compliance: (1) Necessary, (2) Not in recent budget, (3) Incurred 3/1/20 – 12/30/20
 - General ledger, subsidiary ledger
 - Budget records 2019 and 2020
 - Payroll and time keeping records
 - Receipts of purchases
 - Contracts and subcontracts, including any performance outcomes
 - Documentation of reports, audits, monitoring of recipients
 - All CRF internal and external e-mail/electronic communications

Other CRF Information

- CFDA Number: 21.019
- Funds can be in interest bearing accounts; interest proceeds must be used for same purposes
- Assets purchased may be retained (e.g. homeless)
- Funds are subject to the Single Audit Act
- Must follow Uniform Guidance regarding subrecipient monitoring
- Funds may be used to cover expense related to audit conducted under the Single Audit Act
- Competitive bidding is not required

Questions/Follow-Up

Local Government Unit:

CREApplications@dof.ca.gov

Federal Reporting/Research Unit

COVIDFederalTracking@dof.ca.gov

US Treasury/OIG CRF Information:

<https://home.treasury.gov/policy-issues/cares/state-and-local-governments>