



**CITY OF IONE**  
**IONE, CA 95640**

**REGULAR MEETING STARTS AT 6:00 PM**

*Mayor Stacy Rhoades*  
*Vice Mayor Jack Mitchell*  
*Councilmember Dominic Atlan*  
*Councilmember Alison LaFayne*  
*Councilmember Diane Wratten*

AT 1 E. MAIN STREET, IONE, CA 95640  
AND VIA ZOOM

The City of Ione is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://zoom.us/j/2351961316?pwd=d3lWTW0zbVJLbQpQNjBDQWtpZkRyUT09>

Meeting ID: 235 196 1316

Passcode: 95640

Find your local number: <https://zoom.us/u/aex3ZLbqgp>

**Tuesday, July 18, 2023**

*THE CITY OF IONE IS A GENERAL LAW CITY DEDICATED TO PROVIDING LEADERSHIP,  
ACCOUNTABILITY, AND FISCAL INTEGRITY WHILE PROMOTING ECONOMIC  
OPPORTUNITIES AND MAINTAINING A HIGH QUALITY OF LIFE FOR OUR CITIZENS.*

PLEASE LIMIT PUBLIC COMMENT/TESTIMONY TO FOUR MINUTES

Gov't. Code §54954.3

The Ione City Council welcomes, appreciates, and encourages participation in the City Council Meeting. The City Council reserves the right to reasonably limit the total time for public comment on any particular noticed agenda item as it may deem necessary.

Full staff reports and associated documents are available for public review at the Office of the City Clerk, City Hall, 1 E. Main Street, Ione, CA. Hard copies may be obtained for \$3.60 for pages 1-5 and \$.45 for each additional page. Documents that are not available when the agenda is posted will be made available for public review at the meeting.

**A. ROLL CALL**

**B. CLOSED SESSION:**

*If all matters are not completed prior to the regular meeting start time, the City Council will convene to Closed Session after the Regular Meeting ends.*



**CITY OF IONE**  
**IONE, CA 95640**

## **6:00 P.M. REGULAR MEETING AGENDA**

### **A. PLEDGE OF ALLEGIANCE**

### **B. REPORT OUT OF CLOSED SESSION**

### **C. APPROVAL OF AGENDA**

### **D. PRESENTATIONS/ANNOUNCEMENTS: None**

### **E. PUBLIC COMMENT: EACH SPEAKER IS LIMITED TO 4 MINUTES**

*NOTE: This is the time for members of the public who wish to be heard on matters that do not appear on the Agenda. Persons may address the City Council at this time on any subject within the jurisdiction of the Ione City Council.*

*Please be mindful of the 4 minute time limit per person. Pursuant to the Brown Act, the City Council may not take action or engage in a detailed discussion on an item that does not appear on the Agenda. However, matters that require Council action will be referred to staff for a report and/or recommendation for possible action at a future Council meeting. Is there anyone in the audience who wishes to address the Council at this time?*

### **F. INFORMATION ITEMS:**

*All matters listed under this category are for information only with no action to be taken by the City Council.*

1. June 2023 Fire Department Report.
2. June 2023 Police Department Report.
3. June 2023 Administrative Report.
4. June 2023 Public Works Report.
5. June 2023 Building Department Report.

### **G. CONSENT CALENDAR:**

*All matters listed under this category are considered to be routine and will be enacted by one motion. Any item may be removed for discussion and possible action and made a part of the regular agenda at the request of a Councilmember(s).*

1. July 18, 2023 Warrants\*

*Recommendation: Staff recommends that the council review and approve the attached report for payment totaling \$357,299.59*



**CITY OF IONE**  
**IONE, CA 95640**

2. Minutes of June 6<sup>th</sup>, 2023 and June 20<sup>th</sup>, 2023\*

*Recommendation: By motion, approve the minutes from June 6<sup>th</sup>, 2023 City Council Meeting and June 20<sup>th</sup>, 2023 City Council Meeting*

3. Appointment to Planning Commission\*

*Recommendation: By motion, confirm Mayor Rhoades recommendation to appoint Karen Huss to the Planning Commission. Appointment will expire October, 2024.*

#### **H. PUBLIC HEARING:**

1. None.

#### **I. REGULAR AGENDA:**

1. 2019-2020 Audit

*Recommendation: Accept the 2019-2020 Audit.*

2. Response to 2022-2023 Grand Jury Report

*Recommendation: Review the Grand Jury Findings and response letter and authorize the Mayor to sign and submit the response to the Grand Jury.*

3. Response to Notice of Preparation for ACUSD

*Recommendation: Review Draft letter and authorize the Mayor to sign and submit the response to ACUSD.*

#### **J. REPORTS AND COMMUNICATIONS FROM CITY MANAGER**

#### **K. COUNCIL COMMENTS/COMMITTEE REPORTS/FUTURE AGENDA ITEMS**

#### **L. RESUME TO CLOSED SESSION IF NECESSARY**

#### **M. REPORT OUT OF CLOSED SESSION**

#### **N. ADJOURNMENT TO REGULAR MEETING ON AUGUST 1, 2023**

#### **Upcoming Meetings:**

**July 20<sup>th</sup>:                      Technical Advisory Committee Meeting (TAC)    9:00 A.M.**

**July 25<sup>th</sup>:                      Parks and Recreation Commission Meeting                      CANCELLED**



**CITY OF IONE**  
**IONE, CA 95640**

<b>August 1<sup>st</sup>:</b>	<b>City Council Meeting</b>	<b>6:00 P.M.</b>
<b>August 8<sup>th</sup>:</b>	<b>Planning Commission Meeting</b>	<b>6:00 P.M.</b>
<b>August 15<sup>th</sup>:</b>	<b>City Council Meeting</b>	<b>CANCELLED</b>

#### NOTICE REGARDING CHALLENGES TO DECISIONS

Pursuant to all applicable laws and regulations, including without limitation, California Government Code Section 65009 and or California Public Resources Code Section 21177, if you wish to challenge in court any of the above decisions (regarding planning, zoning and/or environmental decisions), you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, this public hearing.

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#### ADA COMPLIANCE STATEMENT

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In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact City Clerk Janice Traverso at (209) 274-2412, ext. 102. Notification 24 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

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CITY OF IONE  
FIRE DEPARTMENT  
June 2023 Status Report

Type of Call	Number of calls
Emergency Medical	56
Vehicle Accidents (Jaw of life used 1)	5
Fire Alarms Commercial	2
Medical alarms	2
Vehicle Fire Lawn tractor 8,000 loss	1
Cal Fire Assignment VMP	3
Station cover assignments	30
Mutual Aid fires	10
Lock out	2
Support services Rehab	4
Natural gas leak	1
Snake removal	1
Animal Rescue	2
Landing zone	1
Lift assist	21
Police assist	1
Structure Fires (\$100 loss Stoney brook )	1
Hazardous Materials (1) Mills St (2) Arroyo Seco St )	2

Total Fire Loss in the city : \$8,100

Total Number of Calls: **145**

# Agenda Item

#

DATE: July 18, 2023

TO: Mayor Rhoades and City Council

FROM: John Alfred, Chief of Police

SUBJECT: Receive and File Police Department 2023 June Report

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## **RECOMMENDED ACTION:**

1. Receive and file Lone Police Department 2023 June Report.

## **FISCAL IMPACT:**

There is no fiscal impact associated with this item.

## **BACKGROUND:**

This monthly report is for the month of June 2023. This report is designed to give you an understanding of the day-to-day operations of the Lone Police Department and staff for June of 2023.

## **ATTACHMENTS:**

Summary – 2023 June Report

# IONE POLICE DEPARTMENT

## JUNE REPORT

Data is from June 1<sup>st</sup> to June 30<sup>th</sup>





**CITY OF IONE  
POLICE DEPARTMENT  
2022**

**June Report to City Council**

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**Data is from May 1<sup>st</sup> to May 30<sup>th</sup>**

**1. Calls for Service**

<b>2022 – June</b>	<b>130</b>
<b>2023 – June</b>	<b>130</b>

**2. Patrol Statistics**

<b>Type of Call</b>	<b>2022 – June</b>	<b>2023 – June</b>
<b>Officer Initiated Incidents</b>	422	363
<b>Traffic Stops</b>	186	127
<b>Other OIA Incidents</b>	236	236
<b>Business Checks</b>	146	170
<b>Vehicle/Person Checks</b>	24	14

<b>Type of Report</b>	<b>2022 – June</b>	<b>2023 – June</b>
<b>Total Reports</b>	43	35
<b>Accident Reports</b>	1	1
<b>Corner's Case</b>	1	0
<b>Felony</b>	8	9
<b>Information Report</b>	19	15
<b>Infraction</b>	4	0
<b>Misdemeanor</b>	9	10
<b>Unclassified</b>	0	0

<b>Arrests</b>	<b>2022 – June</b>	<b>2023 – June</b>
<b>Total Arrests</b>	8	10
<b>Misdemeanor</b>	6	6
<b>Felony</b>	2	4

Citations	2022 – June	2023 – June
<b>Total</b>	11	15
<b>Felony</b>	0	1
<b>Misdemeanor</b>	2	2
<b>Infraction</b>	9	12

### 3. Staffing Levels

- 1 Chief
  - 1 Sergeant
  - 2 Corporals
  - 4 Officers
  - 1 Reserve
  - 1 Part-time Administrative Analyst
- As of the date of this report, we are at full staffing levels for full-time employees. We currently have one reserve position open and are starting the recruiting process to fill the position.
  - We currently run 12-hour shifts for patrol staff and corporals (Day Shift 6 AM – 6 PM, Graveyard 6 PM – 6 AM, Corporals 2 PM – 2 AM). The Sergeant and Chief work a standard 8 hours shift Monday Through Friday.

### 4. Volunteer Unit

- This month, the volunteer unit was used for office duties and special events.
- The Police Department could only function with the support of our volunteer unit. The volunteers assist with records, property and evidence, special events, vacation home checks, and other collateral duties as assigned.



***CITY OF IONE***  
***IONE, CA 95640***

**DATE: JULY 18, 2023**

**TO: AMY GEDNEY, INTERIM CITY MANAGER**

**FROM: JODI STENECK, FINANCE MANAGER**

**SUBJECT: FINANCE/ADMINISTRATIVE DEPARTMENT JUNE 2023 REPORT**

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To provide information regarding the activities of the Administration Department for the month of June 2023

**Wastewater Issues:**

- June 9- staff, along with Councilmember Wratten and Mayor Rhoades, met with ARSA staff, RWQCB staff and the attorney for CDCR was there. We discussed compliance issues.
- The RFP for wastewater was issued May 31, staff provided a tour of the wwtp on June 7, and RFPs were submitted June 15<sup>th</sup>. Interviews were held June 19<sup>th</sup>. Council approval of a contract was June 27<sup>th</sup>.
  - Onboarding with the new wastewater treatment plant operator has gone well. We are still awaiting the arrival of the chlorine tank which was supposed to have shipped June 30 and is now scheduled to be shipped July 18<sup>th</sup>.

**Parks:**

- Staff has met with the Amador Central Railroad group to get that agreement in place and move forward with getting the train depot repaired.
- Staff is working on a pro forma for parks costs.

**Agendas:**

- Prepared:
  - Three City Council, one Planning Commission, and one Parks and Recreation Commission agendas and one Ad Hoc Budget Committee agenda.

**Human Resources:**

- Retirement processed for one employee.
- Hired new Finance Manager.
- Managed one (1) Workers Compensation claim.
- Posted advertisement for Public Works Superintendent position.

- Employee development: All employees have completed their sexual harassment training.
- Two performance reviews were completed.

**Finance:**

**Accounts Receivables:**

- Fourteen (14) building permits were issued in June 2023.
- 2,209 active sewer service customers and 496 are auto pay.

**Accounts Payables:**

- Forty-eight (48) warrants were issued in the amount of \$229,032.77.

**Audit:**

- Kicked off 2020-2021 audit with auditor.

**Training:**

- Caselle Financial Software training for Finance Manager

**CDBG:**

- Two calls with HCD representative regarding CDBG closure process and re-interviewed loan recipients on how awarded loans were utilized.



# City of Ione

## Public Works Department

**DATE:** JULY 11, 2023  
**TO:** AMY GEDNEY, INTERIM CITY MANAGER  
**FROM:** GARRETT ROGERS, ACTING PW SUPERINTENDENT  
**RE:** JUNE 2023 MONTHLY PW ACTIVITY

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### STAFFING:

We have a part time seasonal employee for the summer assisting with a number of projects including weed eating, painting, and general cleaning.

### PARKS:

- Howard Park
  - The basketball backboard has been repaired and installed.
  - Soccer Fields: We are planning on mapping those sprinklers in July.
  - Baseball Fields: We have completed mapping the sprinkler system and are working on ensuring watering is consistent.
- Perry Earl: Regular mowing
- Oakridge Circle: Regular mowing.
- Grover: Regular mowing.
- Train Park:
  - Decorative bark and rocks were added to the park in anticipation of the Wednesday nigh Farmers' Market.
  - We will need to fix the electrical outlets in that area.
- Train Depot Park: The park was cleaned and the trees were all trimmed six feet up.
- Pool: Continued maintenance. No issues to report.

### STREETS & SIDEWALKS:

- Park and Ride parking lot: Weed eaten and trimmed bushes.
- Weed abatement has been continuing.
- We are working on mapping where stop bars and painted stop signs will be placed. Ordered stencil and paint.

### WASTEWATER:

- The repair for the berm that was washed out in January has been completed.
- Staff has been investigating repair options for the water wheel located at the Town Field. Repair options have been limited as there are not a lot of parts available for that type of



equipment. As of July 7, 2023, the Rancheria has come up with an option and will bill the City for the repair.

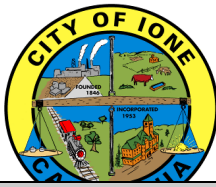
- Staff will be working with our new operator, James Water Service to assist in their transition.

**VEHICLES:**

- The new PW trucks are still on back order.

**SAFETY:**

- Staff will be working on implementing monthly safety training meetings.



## June 2023 Building Department Report

### Permit Summary Report (Total Fees Paid)

	Current Month June 2023	Month Last Year June 2022
<b>Building</b>		
Count	5	13
<b>Electrical</b>		
Count	14	11
<b>Mechanical</b>		
Count	1	5
<b>New SFD</b>		
Count	4	0
<b>Plumbing</b>		
Count	0	0
Total Count	24	29
Total Fees	\$5,206.53	\$16,855.94
Total Fees Paid	\$4,529.47	\$16,565.53

### Inspection Summary Report by Permit Type

**6/1/2023 TO 7/1/2023**

	Building	Electrical	Mechanical	New SFD	Plumbing	Row Total
Consultation	0	1	0	0	0	1
Drywall	0	0	0	2	0	2
Electrical Panel - Meter Tag	0	0	0	8	0	8
Energy	0	1	0	0	0	1
Final Bldg. Inspections	1	0	0	3	0	4
Final Depart. Inspections	0	0	0	3	0	3
Final Inspection	3	0	0	0	0	3
Footing/Underground Plumbing	0	0	0	4	0	4
Frame, Rough MEP	0	0	0	2	0	2
HVAC Final	0	0	1	0	0	1
Inspection	2	0	0	0	0	2
Insulation	0	0	0	2	0	2
Lath	0	0	0	2	0	2
Pool/Spa	9	0	0	0	0	9
Roof Nail	3	0	0	2	0	5
Sewer Lateral	0	0	0	4	0	4
Shear Nailing	0	0	0	8	0	8
Solar P/V Final	2	20	0	0	0	22
Structural Slab	0	0	0	4	0	4
Structure	1	0	0	2	0	3
Water Heater	0	0	0	0	3	3
<b>Totals:</b>	<b>21</b>	<b>22</b>	<b>1</b>	<b>46</b>	<b>3</b>	<b>93</b>



*CITY OF IONE  
IONE, CA 95640*

**Agenda Item #G1**

**DATE: JULY 18, 2023**

**TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**FROM: JODI STENECK, FINANCE MANAGER**

**SUBJECT: JULY 18, 2023 WARRANTS**

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**RECOMMENDED ACTION:**

Staff recommends that the council review and approve the attached report for payment totaling \$357,299.59.

**FISCAL IMPACT:**

\$357,299.59

**BACKGROUND:**

Due to changes in the Finance Department, the warrants include past due invoices from prior months.

**DISCUSSION:**

**ATTACHMENTS:**

Warrant list dated 7-18-23

City of Ione		Unpaid Invoice Report - UNPAID INV. REPORT						Page: 1	
		Posting period: 07/23						Jul 12, 2023 10:05AM	
Invoice Number	Seq.#	Description	Invoice Date	GL Peri	GL Account Number	Activity #	GL Account Description	Net Invoice Check Amount	
<b>8X8 INC.</b>									
3922237	1	VOIP PHONE GF JUNE-JULY 2023	07/01/23	07/23	1111-94-6160	0	COMMUNICATIONS	104.61	
Total 3922237:								104.61	
<b>ABC PLUMBING HEATING &amp; AIR COND INC</b>									
I3646	1	PLYMOUTH HWY/RAYMOND-HYDRO JET MANHOLE	06/27/23	07/23	3111-50-6193	0	MAINT OF COLLECTION SYSTEM	928.13	
Total I3646:								928.13	
<b>ALFRED, JON</b>									
32027260	1	EDU REIMBURSEMENT PER MOU	06/27/23	06/23	1111-70-5219	0	TUITION REIMBURSEMENT	1,800.00	
Total 32027260:								1,800.00	
<b>AMADOR COUNTY LAFD</b>									
1111946215	1	LOCAL AGENCY FORMATION COMMISSION SHARED COST FY 23-24	07/03/23	07/23	1111-94-6215	0	PROF & SPEC SERV. - OTHER	7,770.00	
Total 1111946215:								7,770.00	
<b>AMADOR COUNTY SHERIFF'S DEPT</b>									
32029050	1	MO. RIMS ACCESS FEE 04/23	05/09/23	07/23	1111-70-6220	0	OTHER CONTRACTUAL SERVICES	689.70	
Total 32029050:								689.70	
<b>AMADOR WATER AGENCY</b>									
32021060	1	005018-001-RAW WATER HOWARD PARK	06/01/23	07/23	1111-92-6170	0	UTILITIES	2,391.45	
Total 32021060:								2,391.45	
<b>AMY SEILLIERE</b>									
32025060	1	OVERPAID FOR PERMIT #2082	06/05/23	06/23	1111-42-4221	0	CONSTRUCTION PERMITS	215.20	
Total 32025060:								215.20	
<b>ARNO E SULLIVAN D</b>									
32025070	1	ACCT 8286-1 DMV/DOT EXAM - CHIEF MACKAY	07/05/23	07/23	1111-75-6215	0	PROF & SPEC SERV. - OTHER	200.00	

Invoice Number	Seq.#	Description	Invoice Date	GL Peri	GL Account Number	Activity #	GL Account Description	Net Invoice Check Amount
Total 32025070:								
<b>BIG VALLEY PRINTING</b>								
U7480	1	SEWER BILLING ENVELOPES	06/27/23	13/23	3111-50-6111	0	OFFICE EXPENSE	517.01
Total U7480:								
<b>CALNET INC</b>								
3145776	1	WIRELESS SUPREME/EAVE OF MAIN HOUSE	06/27/23	07/23	1111-94-6160	0	COMMUNICATIONS	107.45
Total 3145776:								
3145777	1	CALEA COMPLIANCE FEE	06/27/23	07/23	1111-94-6160	0	COMMUNICATIONS	2.97
Total 3145777:								
3145778	1	PROTECT SILVER	06/27/23	07/23	1111-94-6160	0	COMMUNICATIONS	6.95
Total 3145778:								
<b>CALIFORNIA BUILDING STANDARDS</b>								
APRIL - JUNE 2023	1	QUARTERLY FEES COLLECTED WITH BUILDING PERMITS APR - JUNE 2023	07/07/23	07/23	1111-00-2120	0	TAXES & WITHHOLDINGS DUE	331.20
Total APRIL - JUNE 2023:								
<b>CARBON COPY INC.</b>								
620423	1	COPY EXPENSE - JUN 2023	06/23/23	07/23	2111-50-6220	0	OTHER CONTRACTUAL SERVICES	50.77
620423	2	COPY EXPENSE - JUN 23	06/23/23	07/23	1111-94-6220	0	OTHER CONTRACTUAL SERVICES	50.77
620423	3	COPY EXPENSE - JUN 2023	06/23/23	07/23	3111-50-6220	0	OTHER CONTRACTUAL SERVICES	50.77
Total 620423:								
620424	1	PD COPIER	06/23/23	07/23	1111-94-6111	0	OFFICE EXPENSE	152.31
Total 620424:								
<b>CASELLE INC.</b>								
126129	1	CONTRACT SUPPORT/MAINT - AUG 2023	07/01/23	07/23	3131-50-6166	0	SOFTWARE PROGRAMS	453.25
126129	2	CONTRACT SUPPORT/MAINT - AUG 2023	07/01/23	07/23	3111-50-6166	0	SOFTWARE PROGRAMS	453.25

Invoice Number	Seq.#	Description	Invoice Date	GL Peri	GL Account Number	Activity #	GL Account Description	Net Invoice Check Amount
126129	3	CONTRACT SUPPORT/MAINT - AUG 2023	07/01/23	07/23	2111-50-6166	0	SOFTWARE	453.25
126129	4	CONTRACT SUPPORT/MAINT - AUG 2023	07/01/23	07/23	1111-94-6166	0	SOFTWARE PROGRAMS	453.25
Total 126129:								
CREATIVE SERVICES OF NEW ENGLAND								
C23-27279	1	OVATE JUNIOR OFFICER BADGE STICKERS	06/13/23	07/23	1111-70-6220	0	OTHER CONTRACTUAL SERVICES	460.95
Total C23-27279:								
CRITICAL REACH INC								
2606	1	2023 APBNET ANNUAL SUPPORT FEE	12/08/22	07/23	1111-70-6215	0	PROF & SPEC SERV. - OTHER	235.00
Total 2606:								
DE NOVO PLANNING GROUP INC.								
3804	1	IONE CITY PLANNING	03/24/23	07/23	1111-80-6213	0	PROF & SPEC SERVICES-PLANNER	8,241.86
Total 3804:								
3834	1	IONE CITY PLANNING	05/08/23	05/23	1111-80-6213	0	PROF & SPEC SERVICES-PLANNER	25,161.51
Total 3834:								
3862	1	PLANNING SERVICES MAY 2023	06/13/23	06/23	1111-80-6213	0	PROF & SPEC SERVICES-PLANNER	10,800.74
Total 3862:								
DEPARTMENT OF CONSERVATION								
32026070	1	STRONG MOTION INSTRUMENTATION AND SEISMIC HAZARD MAPPING FEES	07/06/23	07/23	1111-00-2120	0	TAXES & WITHHOLDINGS DUE	943.41
Total 32026070:								
FIRST SECURITY FINANCE INC.								
IONE-CA-2008-1 08	1	PRINCIPAL PMT	07/11/23	07/23	9511-50-9311	0	RETIREMENT OF PRINCIPAL	2,866.84
IONE-CA-2008-1 08	2	INTEREST PMT	07/11/23	07/23	9511-50-9211	0	INTEREST EXPENSE	627.48
Total IONE-CA-2008-1 08/2023:								

Total IONE-CA-2008-1 08/2023:

3,494.32

Invoice Number	Seq.#	Description	Invoice Date	GL Peri	GL Account Number	Activity #	GL Account Description	Net Invoice Check Amount
<b>FOLKMAN JANITORIAL</b>								
1103	1	CLEANING OF HALL - 6/27	06/25/23	06/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	200.00
Total 1103:								
<b>GUY'S SAW CENTER</b>								
534569	1	STIHL FMIX TR MMER - FS131R	06/28/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	527.96
Total 534569:								
<b>HASA</b>								
897016	1	MULTI-CHLOR	06/27/23	07/23	3131-50-6113	0	CHEMICALS	4,619.71
Total 897016:								
<b>HINDERLITER DELLAMAS &amp; ASSOCIATES</b>								
SIN028907	1	Q4/2022 ONTRACT SERVICES - SALES TAX	06/20/23	06/23	1111-65-6215	0	PROF & SPEC SERV. - OTHER	1,050.00
Total SIN028907:								
<b>HUNT &amp; SONS INC.</b>								
209493	1	FUEL	06/30/23	07/23	1111-95-6201	0	FUEL	68.03
Total 209493:								
209883	1	CHEV DELO STAPLEX BLGI #2	07/05/23	07/23	1111-75-6201	0	FUEL	58.08
Total 209883:								
<b>IONE ACE HARDWARE</b>								
1649607855	1	FD - PUT KNF/REMOVER PRO	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	12.70
1649607855	2	FD - AGC HIGH AMP FUSE ASSORT	06/25/23	07/23	1111-75-6130	0	TOOLS & SMALL EQUIP	7.11
1649607855	3	FD - PACKING TAPE	06/25/23	07/23	1111-75-6111	0	OFFICE EXPENSE	12.91
1649607855	4	FD - BATTERY/FASTENERS	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	19.23
1649607855	5	FD - PTR TAPE	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	5.38
1649607855	6	FD - GLV LTHR DRVR	06/25/23	07/23	1111-75-6119	0	SAFETY EQUIPMENT	18.31
1649607855	7	FD - STRAP STRETCH/TACKY RED GREASE	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	16.36
1649607855	8	FD - INSECT KILLR INDOOR	06/25/23	07/23	1111-75-6111	0	OFFICE EXPENSE	12.92
1649607855	9	FD - MOTOR OIL/QUICK CLIP	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	24.96
1649607855	10	FD - FASTENERS	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	6.13

Invoice Number	Seq.#	Description	Invoice Date	GL Peri	GL Account Number	Activity #	GL Account Description	Net Invoice Check Amount
1649607855	11	FD - FASTENER	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	7.54
1649607855	12	FD - FLOOR FINISH/QUICK CLIP	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	32.30
1649607855	13	FD - DEGREASER/SPRAY BOTTLE	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	22.18
1649607855	14	FD - ADAPTR/ENGINE OIL	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	25.83
1649607855	15	FD - ADAPTR/LOCK EXT	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	15.08
1649607855	16	FD - BAKING SODA	06/25/23	07/23	1111-75-6111	0	OFFICE EXPENSE	7.72
1649607855	17	FD - AIR CHUCK FEMALE/WHEEL PLASTIC HUB	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	15.71
1649607855	18	FD - ENGINEERS HAMMER	06/25/23	07/23	1111-75-6130	0	TOOLS & SMALL EQUIP	58.17
1649607855	19	FD - POOL TEST STRIP/POOL SPA TEST STRIP	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	64.61
1649607855	20	FD - KEYKRAFTER	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	2.90
1649607855	21	FD - FASTENERS	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	6.52
1649607855	22	FD - WOOD STUD/FASTENERS	06/25/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	17.45
1649607855	23	PD - PEAK BUG WASH	06/25/23	07/23	1111-70-6202	0	MAINT & OPERATIONS - VEHICLES	7.54
1649607855	24	PW - KEYKRAFTER/WATER/VOYAGER KEY	06/25/23	07/23	1111-95-6190	0	MAINT OF BLDGS, STRUCT, GROUND	13.65
1649607855	25	PW - PADLOCK	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	413.51
1649607855	26	PW - VALVE BOX/ACE UTILITY GLOVE/GLV LTHR DRVR	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	118.49
1649607855	27	PW - GLUE FLOOR/TROW/DCK SCREW	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	58.59
1649607855	28	PW - BIT DRILL/DRIL BIT	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	23.69
1649607855	29	PW - BLADE/WATER BOTTLE/SPRAY BOTTLE	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	23.01
1649607855	30	PW - KEYKRAFTER #69	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	12.58
1649607855	31	PW - BOTTLE WATER	06/25/23	07/23	1111-92-6111	0	OFFICE EXPENSE	12.91
1649607855	32	PW - BLADE RECIP	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	4.95
1649607855	33	PW - KEYKRAFTER #68	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	2.90
1649607855	34	PW - STAKE TERR/EDGE TERR	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	90.88
1649607855	35	PW - POOL POLE/HTH CHLOR/HTH SPR GRN	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	209.00
1649607855	36	PW - BUSHING PVC/PVC NIPPLE	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	5.16
1649607855	37	PW - NOZZLE TWIST/HOSE FLEXOGEN	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	112.02
1649607855	38	PW - MURIATIC ACID	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	77.52
1649607855	39	PW - ABSPURE BTTL/LATCH STORAGE BOX	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	67.79
1649607855	40	PW - UTILITY TOTE	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	17.23
1649607855	41	PW - DUCT TAPE	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	7.11
1649607855	42	PW - FAST SET CONCRETE	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	29.07
1649607855	43	PW - LINE TRIMR/FACE SHIELD/UTILITY GLOVE/COWPLT/KEYKRAFTER	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	80.11
1649607855	44	PW - ABSPURE BTTL/WTR	06/25/23	07/23	1111-92-6111	0	OFFICE EXPENSE	12.91
1649607855	45	PW - SPRY PAINT/PRMR	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	28.02
1649607855	46	PW - HP GOOD BRUSH FLAT	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	14.64
1649607855	47	PW - KEY SCHLAGE	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	3.23
1649607855	48	PW - COM.TRIM LINE	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	17.23
1649607855	49	PW - MOUSETRAP/AR FRSHNR/WRIST COIL KEYCHAIN/KEY RINGS	06/25/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	70.28



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1649607855	50	FD - BATTERY SLA	06/25/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	49.55
1649607855	51	FD - BUTT SPLICE/TERM RNG	06/25/23	07/23	1111-75-6130	0	TOOLS & SMALL EQUIP	28.00
1649607855	52	FD - ROPE NYLON	06/25/23	07/23	1111-75-6119	0	SAFETY EQUIPMENT	24.78
1649607855	53	FD - BUTT SPLICE	06/25/23	07/23	1111-75-6130	0	TOOLS & SMALL EQUIP	10.77
1649607855	54	FD - MLT-FOLD TOWELS	06/25/23	07/23	1111-75-6130	0	TOOLS & SMALL EQUIP	88.34
1649607855	55	PW - BYPASS LOPPR PWRGEAR	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	53.87
1649607855	56	PW - ALUMINUM DUST PAN/PLASTIC DUST PAN	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	51.88
1649607855	57	PW - SPRING SNAP/HOOK CLOTHS/LAG EYE BOLT	06/25/23	07/23	1111-92-6130	0	TOOLS & SMALL EQUIP	15.03
Total 1649607855:								2,268.06
<b>IONE TRADING POST</b>								
32020170	1	FD - FUEL	07/10/23	07/23	1111-75-6201	0	FUEL	2,019.16
32020170	2	PW - FUEL	07/10/23	07/23	2111-50-6201	0	FUEL	900.43
Total 32020170:								2,919.59
<b>IW SOLAR LLC</b>								
23207	1	SOLAR PRODUCED-WWTP JUL 23	07/02/23	07/23	3111-50-6170	0	UTILITIES	9,580.35
Total 23207:								9,580.35
<b>JAMES WATER SERVICE COMPANY</b>								
1001	1	SEWER OPERATIONS 07/23	07/01/23	07/23	3111-50-6222	0	CONTRACT OPERATOR COSTS	46,750.00
Total 1001:								46,750.00
<b>JEFFERY HAKALA</b>								
32027260	1	REFUND OF OVERPAYMENT - ACCT 2157.01	06/27/23	07/23	9999-00-1190	0	CASH CLEARING - UTILITIES	52.50
Total 32027260:								52.50
<b>LEDGER DISPATCH</b>								
38935	1	X081-KRETH CUP ASSURANCE WIRELESS TOWER - PLANNING	06/30/23	07/23	1111-80-6215	0	PROF & SPEC SERV. - OTHER	236.64
38935	2	X082-SITE PLAN REVIEW-CHURCH AND MAIN, LLC - PLANNING	06/30/23	07/23	1111-80-6215	0	PROF & SPEC SERV. - OTHER	225.60
38935	3	X044-PLANNING VACANCY ADVERTISEMENT	06/30/23	07/23	1111-65-6123	0	STAFF RECRUITMENT	253.80
38935	4	PUBLIC NOTICE - PW SUPERINTENDENT OPENING	06/30/23	07/23	1111-65-6123	0	STAFF RECRUITMENT	32.40

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Total 38935:								
<b>MARIN CONSULTING ASSOCIATES</b>								
12729	1	ASSERTIVE SUPERVISION	06/22/23	06/23	1111-70-6122	0	TRAINING	748.44
Total 12729:								
<b>MEEEKS-WESTERN BUYERS LLC</b>								
1032789	1	CC PLY/BLACK ENAMEL/CAL PAINT	06/30/23	13/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	375.00
Total 1032789:								
<b>MERZLAK SIGNS</b>								
6113	1	ART CHARGE VECTOR FILE HOWARD PARK	06/06/23	07/23	1111-92-6190	0	MAINT OF BLDGS, STRUCT, GROUND	275.00
Total 6113:								
<b>MISSION IT SOLUTIONS INC.</b>								
INV-1495	1	OFFICE 365 EMAIL HOSTING	07/01/23	07/23	1111-94-6166	0	SOFTWARE PROGRAMS	327.50
Total INV-1495:								
<b>MOSIAC LIGHTING AND SIGNS, LLC</b>								
0147	1	MAIN ST LIGHTING AND SOUND	07/07/23	07/23	5119-50-8121	0	ARPA CAPITAL EXPENSE	5,000.00
Total 0147:								
<b>NAPA AUTO PARTS</b>								
ACCT 8812980 06/2	1	937026 - U6248 HEADLIGHTS	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	33.13
ACCT 8812980 06/2	2	342455 - V-BELT	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	25.30
ACCT 8812980 06/2	3	342460 - 6280 VBELT	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	6.50
ACCT 8812980 06/2	4	939211 - ENG6234 SWITCH PUSH BUTTON	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	19.00
ACCT 8812980 06/2	5	940012 - ENG6232 SWITCH	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	13.08
ACCT 8812980 06/2	6	343379 - RESCUE 6 LIFT SUPPORT	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	28.12
ACCT 8812980 06/2	7	343599 - FIRE DPET SEALED BEAM	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	13.13
ACCT 8812980 06/2	8	CR 939318 - ENG 6280 VBELT CREDIT	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	6.50-
ACCT 8812980 06/2	9	CR 343427 - LENS/HEADLIGHT DIMMER CREDIT	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	112.02-
ACCT 8812980 06/2	10	343252 - RESCUE 6	07/05/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	128.75

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Total ACCT 8812980 06/23:								
NILA HAKALA								
32027260	1	REFUND OF OVERPAYMENT - 2455.01	06/27/23	07/23	9999-00-1190	0	CASH CLEARING - UTILITIES	148.49
Total 32027260:								
PG & E								
32026260	1	3118061205-8-STREET LIGHTS EBR	06/26/23	07/23	8221-50-6170	0	UTILITIES	1,599.75
32026260	2	2292622148-6-FIRE STATION #2	06/26/23	07/23	1111-75-6170	0	UTILITIES	885.68
32026260	3	9035594982-8-412 EAGLE DRIVE	06/26/23	07/23	8221-50-6170	0	UTILITIES	184.58
32026260	4	1707746359-8-EDGEBROOK SW LIFT PUMP	06/26/23	07/23	3111-50-6170	0	UTILITIES	163.70
32026260	5	2477984994-2-FIRE STATION #1	06/26/23	07/23	1111-75-6170	0	UTILITIES	193.32
32026260	6	1300942413-9-CHURCH STREET	06/26/23	07/23	1111-92-6170	0	UTILITIES	16.67
32026260	7	2770243162-1-17 E MAIN STREET REAR BUILDING	06/26/23	07/23	1111-94-6170	0	UTILITIES	35.60
32026260	8	5082729455-9-PARK & RIDE PRESTON	06/26/23	07/23	2111-50-6170	0	UTILITIES	13.48
32026260	9	9373962863-9-CITY HALL	06/26/23	07/23	1111-94-6170	0	UTILITIES	2,014.34
32026260	10	1493085298-4-CORP YARD	06/26/23	07/23	1111-92-6170	0	UTILITIES	13.54
32026260	11	7283130664-1-PARK & RIDE MAIN	06/26/23	07/23	2111-50-6170	0	UTILITIES	35.46
32026260	12	2092737318-1-HOWARD PARK	06/26/23	07/23	1111-92-6170	0	UTILITIES	1,419.93
32026260	13	7290630706-0-HOWARD PARK BARNS	06/26/23	07/23	1111-92-6170	0	UTILITIES	29.08
32026260	14	2134403982-7-ED HUGHES ARENA	06/26/23	07/23	1111-92-6170	0	UTILITIES	225.61
32026260	15	8676007650-4-HOWARD PARK	06/26/23	07/23	1111-92-6170	0	UTILITIES	121.75
Total 32026260:								
32029060	1	SEWER LIFT PUMP	06/09/23	07/23	1111-92-6170	0	UTILITIES	6,952.49
Total 32029060:								
PRENTICE LONG PC								
5857	1	LEGAL SERVICES-MAY 2023	05/31/23	07/23	1111-68-6210	0	PROF & SPEC SERVICES-ATTORNEY	39.64
Total 5857:								
RAY'S RADIO SHOP INC								
52447	1	PERC WATER/WW MDS RTU RADIO	06/30/23	07/23	3111-50-6203	0	MAINT & OPERATIONS - EQUIPMENT	2,789.58

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Invoice Number	Seq.#	Description	Invoice Date	GL Peri	GL Account Number	Activity #	GL Account Description	Net Invoice Check Amount
Total 52447:								
<b>SACRAMENTO COUNTY SHERIFF'S DEPARTMENT</b>								
3203928	1	ANNUAL LAW ENFORCEMENT EXECUTIVE SUMMIT 2023	05/16/23	07/23	1111-70-6122	0	TRAINING	325.00
Total 3203928:								
<b>SGROI CARLO</b>								
231107	1	PER DIEM SBSLI TRAINING CLASS	07/11/23	07/23	1111-70-6250	0	TRAVEL, CONFERENCES & MEETINGS	215.00
Total 231107:								
<b>SIERRA FOOTHILL FIRE EXTINGUISHER</b>								
15530	1	ANNUAL MAINTENANCE	03/29/23	07/23	1111-75-6190	0	MAINT OF BLDGS, STRUCT, GROUND	508.27
Total 15530:								
<b>STAPLES BUSINESS CREDIT</b>								
1649573915	1	OFFICE SUPPLIES JUN 2023	06/25/23	07/23	1111-94-6111	0	OFFICE EXPENSE	651.66
Total 1649573915:								
<b>TOMMY'S GARAGE</b>								
18632	1	LUBE/OIL/FILTER CHANGE	06/23/23	07/23	1111-70-6202	0	MAINT & OPERATIONS - VEHICLES	636.20
Total 18632:								
18649	1	LUBE/OIL/FILTER CHANGE	06/26/23	07/23	1111-70-6202	0	MAINT & OPERATIONS - VEHICLES	783.14
Total 18649:								
18664	1	LUBE/OIL/FILTER CHANGE	06/27/23	07/23	1111-92-6202	0	MAINT & OPERATIONS - VEHICLES	286.11
Total 18664:								
18723	1	2004 DODGE RAM 2500 - FD - EVAC/RECHARGE SYSTEM/CHECK FOR LEAKS	07/06/23	07/23	1111-75-6202	0	MAINT & OPERATIONS - VEHICLES	252.05

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Invoice Number	Seq.#	Description	Invoice Date	GL Peri	GL Account Number	Activity #	GL Account Description	Net Invoice Check Amount
Total 18723:								
<b>U.S. BANK</b>								
CIEDB-B14-102 AU	1	CIEDB-B14-102	07/03/23	07/23	3111-00-2615	0	NOTES PAYABLE-I BANK	93,638.74
CIEDB-B14-102 AU	2	CIEDB-B14-102 INTEREST	07/03/23	07/23	3111-50-9271	0	INTEREST EXPENSE-I BANK LOAN	25,846.43
CIEDB-B14-102 AU	3	CIEDB-B14-102 FEES	07/03/23	07/23	3111-50-9250	0	I BANK ANNUAL FEE	7,491.72
Total CIEDB-B14-102 AUG23:								
126,976.89								
<b>VOLCANO TELEPHONE COMPANY</b>								
32021070	2	ACCT 94906 07/23	07/01/23	07/23	1111-94-6160	0	COMMUNICATIONS	139.95
32021070	3	ACCT 63376 07/23	07/01/23	07/23	1111-94-6160	0	COMMUNICATIONS	74.90
32021070	4	ACCT 100054 07/23	07/01/23	07/23	3131-50-6160	0	COMMUNICATIONS	34.98
32021070	5	ACCT 100054 07/23	07/01/23	07/23	3111-50-6160	0	COMMUNICATIONS	34.97
32021070	6	ACCT 63360 07/23	07/01/23	07/23	1111-94-6160	0	COMMUNICATIONS	225.63
Total 32021070:								
510.43								
<b>WEST YOST ASSOCIATES</b>								
2053218	1	WDR RENEWAL ASSISTANCE	03/31/23	06/23	1111-90-6212	0	PROF & SPEC SERVICES-ENGINEER	3,252.00
Total 2053218:								
3,252.00								
<b>WILLDAN</b>								
002-29035	1	PLAN CHECK THROUGH 5/26/23	06/09/23	07/23	1111-85-6216	0	PROF SERVICES - BLDG INSPECTOR	2,205.00
Total 002-29035:								
2,205.00								
00229036	1	111764.00 ASSISTANT BLDG INSPECTOR	06/09/23	06/23	1111-85-6216	0	PROF SERVICES - BLDG INSPECTOR	3,277.50
Total 00229036:								
3,277.50								
00336746A	1	111663.00 CITY ENGINEERING SERVICES	10/26/22	07/23	1111-90-6225	0	ENGINEER SERVICES-BILLABLE	3,867.50
Total 00336746A:								
3,867.50								
00336746B	1	111663.01 DEVELOPMENT REVIEW	10/26/22	07/23	1111-90-6225	0	ENGINEER SERVICES-BILLABLE	961.50



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Total 00625765:

Total :

Grand Totals:

3,560.50

357,299.59

357,299.59

Summary by General Ledger Account Number

GL Account Number	Debit	Credit	Net
1111-00-2120	1,274.61	.00	1,274.61
1111-42-4221	215.20	.00	215.20
1111-65-6123	286.20	.00	286.20
1111-65-6215	1,050.00	.00	1,050.00
1111-68-6210	10,000.00	.00	10,000.00
1111-70-5219	1,800.00	.00	1,800.00
1111-70-6122	700.00	.00	700.00
1111-70-6202	1,426.88	.00	1,426.88
1111-70-6215	235.00	.00	235.00
1111-70-6220	1,150.65	.00	1,150.65
1111-70-6250	215.00	.00	215.00
1111-75-6111	33.55	.00	33.55
1111-75-6119	43.09	.00	43.09
1111-75-6130	192.39	.00	192.39
1111-75-6170	1,079.00	.00	1,079.00
1111-75-6190	679.20	.00	679.20
1111-75-6201	2,077.24	.00	2,077.24
1111-75-6202	692.56	118.52-	574.04
1111-75-6215	200.00	.00	200.00
1111-80-6213	44,204.11	.00	44,204.11
1111-80-6215	462.24	.00	462.24
1111-85-6216	5,482.50	.00	5,482.50
1111-90-6212	3,252.00	.00	3,252.00
1111-90-6225	56,026.00	.00	56,026.00
1111-92-6111	25.82	.00	25.82
1111-92-6130	1,114.63	.00	1,114.63

Summary by General Ledger Account Number

GL Account Number	Debit	Credit	Net
1111-92-6170	4,257.67	.00	4,257.67
1111-92-6190	1,711.94	.00	1,711.94
1111-92-6202	286.11	.00	286.11
1111-94-6111	671.09	.00	671.09
1111-94-6160	662.46	.00	662.46
1111-94-6166	780.75	.00	780.75
1111-94-6170	2,049.94	.00	2,049.94
1111-94-6215	7,770.00	.00	7,770.00
1111-94-6220	50.77	.00	50.77
1111-95-6190	13.65	.00	13.65
1111-95-6201	68.03	.00	68.03
2111-50-6166	453.25	.00	453.25
2111-50-6170	48.94	.00	48.94
2111-50-6201	900.43	.00	900.43
2111-50-6220	50.77	.00	50.77
3111-00-2615	93,638.74	.00	93,638.74
3111-50-6111	517.01	.00	517.01
3111-50-6160	34.97	.00	34.97
3111-50-6166	453.25	.00	453.25
3111-50-6170	9,744.05	.00	9,744.05
3111-50-6193	928.13	.00	928.13
3111-50-6203	2,789.58	.00	2,789.58
3111-50-6220	50.77	.00	50.77
3111-50-6222	46,750.00	.00	46,750.00
3111-50-9250	7,491.72	.00	7,491.72
3111-50-9271	25,846.43	.00	25,846.43
3131-50-6113	4,619.71	.00	4,619.71
3131-50-6160	34.98	.00	34.98
3131-50-6166	453.25	.00	453.25
5119-50-8121	5,000.00	.00	5,000.00
8221-50-6170	1,784.33	.00	1,784.33
9511-50-9211	627.48	.00	627.48
9511-50-9311	2,866.84	.00	2,866.84
9999-00-1190	93.20	.00	93.20
Grand Totals:	357,418.11	118.52	357,299.59



Unpaid Invoice Report - UNPAID INV. REPORT  
Posting period: 07/23

City of Ione

Summary by General Ledger Posting Period

GL Posting Period	Debit	Credit	Net
05/23	36,100.01	.00	36,100.01
06/23	20,970.44	.00	20,970.44
13/23	733.03	.00	733.03
07/23	299,614.63	118.52	299,496.11
Grand Totals:	357,418.11	118.52	357,299.59

**CITY OF IONE COUNCIL MEETING MINUTES**  
**Meeting of June 6, 2023**

**Mayor Rhoades called meeting to order at 6:00 PM**

**A. ROLL CALL:**

Present: Stacy Rhoades, Mayor  
Jack Mitchell, Vice Mayor  
Dominic Atlan, Councilmember  
Alison LaFayne, Councilmember  
Diane Wratten, Councilmember (6:13 p.m.)  
Staff: Amy Gedney, Acting City Manager  
Andy Pinasco, City Attorney  
Janice Traverso, City Clerk

**B. CLOSED SESSION:** Closed Session has been moved to before Regular Agenda.

CONFERENCE WITH LABOR NEGOTIATORS:

Agency designated representative: Andy Pinasco, City Attorney  
Unrepresented employee: Interim City Manager

**C. MAYOR RHOADES LED THE PLEDGE OF ALLEGIANCE**

**D. APPROVAL OF AGENDA:**

It was moved by Councilmember Atlan, seconded by Councilmember LaFayne and carried to approve the agenda with changes recommended by Mayor Rhoades: 1) move Closed Session before Regular Agenda and 2) reverse the order of items under Presentations/Announcements.

**AYES: Rhoades, Mitchell, Atlan, LaFayne**

**NOES:** None

**ABSENT: Wratten (6:13 p.m.)**

**ABSTAIN:** None

**E. PRESENTATIONS/ANNOUNCEMENTS:**

2. Proclamation honoring David B. Parker

*Recommendation: Adopt Proclamation for David B. Parker from the City Council of the City of Ione* – Vice Mayor Jack Mitchell read the Proclamation to David B. Parker. Mr. Parker stated that it is 50 years today that he has been involved in Fire Service and thanked everyone for his proclamation.

1. 2019-2020 Fiscal Year Audit

*Recommendation: Adopt Resolution 2023-\* Accepting the Fiscal Year 2019-2020 Independent Auditor's Report* – Brian Nash, Richardson & Company, LLP – Mr. Nash reviewed with the Council and public the Management Letter Governance Letter, and major numbers in the Financial Audit. The financial statements have a clean audit opinion, and the Compliance Report does report

some deficiencies in financial reporting--same issues as last year. After discussion by the Council, it was moved by Councilmember Wratten, seconded by Vice Mayor Mitchell and carried to table this item until next meeting since the Council received the complete audit at the meeting.

**AYES: Rhoades, Mitchell, Atlan, LaFayne, Wratten**

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

**F. PUBLIC COMMENT:**

Jim Scully presented a copy of a letter to CDCR from the Central Valley Regional Water Quality Control Board dated May 22, 2023 regarding the final inspection report for the Statewide General Waste Discharge Requirements and Amended Monitoring and Reporting Program requirements compliance evaluation inspection – California Department of Corrections and Rehabilitation, Mule Creek State Prison WDID#5SS011005.

Andy Aguilera, commented on the recent article in the Ledger-Dispatch regarding the letter issued by the Central Valley Regional Water Quality Control Board to CDCR. Mr. Aguilera received a letter from Amador Water Agency regarding contamination in the Ione water and asked if the City can look into it and maybe have the State do something about it.

David Anderson commented on Order No. 13267 issued on February 14, 2018 by the Regional Water Board prohibiting discharge from Mule Creek Prison storm water system because extraordinary contamination was continually being discharged.

Tom Quinn:

- Look forward to working with the new Building Inspector
- Would like to see the Public Works Manager at each Council Meeting
- The water that comes from the tap stinks

Oral Custer last week was Memorial Day and today is D-Day. We should honor our Veterans and support them.

**G. INFORMATION ITEMS:**

1. Park and Recreation Commission Summary – May 23, 2023

**H. CONSENT CALENDAR:**

It was moved by Councilmember Atlan, seconded by Councilmember Wratten and carried to approve the following:

1. Warrants Register May 31, 2023
2. Minutes of May 16, 2023 and May 30, 2023
3. Vacancy on Planning Commission
4. 2023 ACRA Pool Agreement

5. Somach, Simmons & Dunn Agreement
  6. Revision to the City Attorney Contract
- AYES: Rhoades, Mitchell, Atlan, LaFayne, Wratten**  
**NOES: None**  
**ABSENT: None**  
**ABSTAIN: None**

**I. PUBLIC HEARING:**

1. CDBG-CV1 2020 – Ione Emergency Small Business Loan Program Closeout Hearing
  - A. *Recommendation: Hold a Public Hearing to receive input regarding the CDBG Program*
  - B. *Adopt Resolution No. 2023-\* approving the closeout of the CDBG-CV1 2020 – Ione Emergency Small Business Loan Program*

CDBG created the Emergency Small Business Loan Program that local agencies could apply for and be dispersed to any local business that qualified. The City was granted \$63,000 and was able to assist eleven local businesses in the community.

Mayor Rhoades opened the Public Hearing and with no comments from the public, the hearing was closed.

It was moved by Councilmember Wratten, seconded by Vice Mayor Mitchell and carried to adopt Resolution No. 2023-15 Approving the closeout of the CDBG-CV1 2020 – Ione Emergency Small Business Loan Program.

**AYES: Rhoades, Mitchell, Atlan, LaFayne, Wratten**  
**NOES: None**  
**ABSENT: None**  
**ABSTAIN: None**

**DISCUSSION ITEMS:**

For the record: Action minutes provide the necessary documentation of City Council action. Audio recordings are retained for those desiring more detail on particular agenda item discussions. These audio recordings provide an accurate and comprehensive backup of City Council deliberations and citizen discussions.

**J. REGULAR AGENDA:** Item moved to before Closed Session.

1. Interim City Manager Employment Agreement – *Recommendation: Adopt Resolution No. 2023-\* Authorizing the Mayor to execute an employment agreement for Interim City Manager.*

**K. REPORTS AND COMMUNICATIONS FROM CITY MANAGER:**

- Interviews on June 19, 2023 for Wastewater Operations contractor and would like two Councilmembers and two technical members on the

interview panel. Mayor Rhoades and Vice Mayor Mitchell were appointment (Wastewater Committee).

**L. COUNCIL COMMENTS/COMMITTEE REPORTS/FUTURE AGENDA:**

- Councilmember Wratten – discussion on the WIRIS project on an upcoming meeting.
- Councilmember LaFayne:
  1. Would like to provide a presentation at the next Council meeting from Caltrans on their Traffic Control Program.
  2. Would like to schedule a meeting with Wildflower Subdivision developer on the streets.
  3. Would like to see three RFP's for pre-approved contractors for formal and informal bids, which is part of the Purchasing and Procurement Ordinance.
  4. Look into City Volunteer Groups, which funding is available.
  5. Would like a Social Media Policy for City staff and contractors.
  6. City Manager is reviewing the job description for Public Works Manager.
  7. Would like to see a mission statement for Park & Recreation Commissioners.
- Mayor Rhoades
  1. Public Works working on the basketball courts at Howard Park
  2. Read a letter from Oliver Currant regarding a crosswalk on West Marlette by Church of Latter-Day Saints

**M. DISPOSITION OF CLOSED SESSION: Mayor Rhoades announced that negotiation concluded. No further reportable action on the following:**

**CONFERENCE WITH LABOR NEGOTIATIONS:**

Agency designated representative: Andy Pinasco, City Attorney

Unrepresented employee: Interim City Manager

**N. REGULAR AGENDA:**

**1. Interim City Manager Employment Agreement\***

*Recommendation: Adopt Resolution No. 2023-\* Authorizing the Mayor to execute an employment agreement for Interim City Manager*

The City Attorney orally summarized the compensation and fringe benefits recommended for the Interim City Manager contract, which are as follows: Annual Compensation of \$160,000 per year, \$15,000 of deferred compensation to be paid in fractional amounts in pay period, vacation leave accrued in accordance with City of Ione policies, and 80 hours of administrative time off per year. It was moved by Vice Mayor Mitchell, seconded by Councilmember Wratten and carried to approve the terms of the Interim City Manager contract and authorize Mayor Rhoades to sign on behalf of the City.

**AYES: Rhoades, Mitchell, Atlan, Wratten**

**NOES: LaFayne**

**ABSENT: None**

**ABSTAIN:** None

**O. ADJOURNMENT:**

Mayor Rhoades adjourned the meeting.

Respectfully submitted,

Janice Traverso  
City Clerk

**CITY OF IONE COUNCIL MEETING MINUTES**  
**Meeting of June 20, 2023**

**Mayor Rhoades called meeting to order at 6:00 PM**

**A. ROLL CALL:**

Present: Stacy Rhoades, Mayor  
Jack Mitchell, Vice Mayor  
Dominic Atlan, Councilmember  
Alison LaFayne, Councilmember  
Diane Wratten, Councilmember  
Staff: Amy Gedney, Acting City Manager  
Andy Pinasco, City Attorney  
Janice Traverso, City Clerk

**B. CLOSED SESSION:** None

**C. MAYOR RHOADES LED THE PLEDGE OF ALLEGIANCE**

**D. APPROVAL OF AGENDA:**

It was moved by Councilmember Atlan, seconded by Councilmember Wratten and carried to approve the agenda with all the items under the Consent Calendar moved to Regular Agenda: G1) Minutes of June 6, 2023, G2) Signatures on Bank Accounts; and G3) Revised Job Description-Public Works Superintendent.

**AYES:** Rhoades, Mitchell, Atlan, LaFayne, Wratten

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

**E. PRESENTATIONS/ANNOUNCEMENTS:**

1. Caltrans Traffic Control Program – Alison LaFayne commented that funds are available through the Traffic Control Program to help with the traffic congestion and Crossing Guards for the schools. There are things that need to be put into place before we can consider these programs. I will be working with Police Chief Alfred and also, reach out to Senator Gil to help in obtaining the funds that are available.

**F. PUBLIC COMMENT:**

Steve Page, Stoneybrook Drive attended the recent Creek Committee Meeting and asked Council if there were any plans to rebuild the creek banks because of the damage caused by the storms this past winter. Council advised Mr. Page to make an appointment with the City Manager to discuss the City's plans for repairing the banks.

Kathy Vanstein, current manager of the Howard Park Arena announced that her last day as manager of the Arena is July 7, 2023. Ms. Vanstein previously put in her 90

day notice to the City, but then retracted her resignation. At the recent Park and Recreation Commission, they voted to extend her contract for 90 days, but after meeting with staff today, my last day is July 7, 2023. I wish the best for the arena and thanked the Council for the opportunity.

**G. INFORMATION ITEMS:**

1. Receive and File Police Department 2023 May Report

**H. CONSENT CALENDAR:** Council requested items under the Consent Calendar be moved to the Regular Agenda for discussion.

**I. PUBLIC HEARING:** None

**DISCUSSION ITEMS:**

For the record: Action minutes provide the necessary documentation of City Council action. Audio recordings are retained for those desiring more detail on particular agenda item discussions. These audio recordings provide an accurate and comprehensive backup of City Council deliberations and citizen discussions.

**J. REGULAR AGENDA:**

1. Approval of Minutes – June 6, 2023 – Council asked that this item be continued to the next meeting because the action of the Regular Agenda Item, Adopt Resolution No. 2023-16 Authorizing the Mayor to execute an employment agreement for Interim City Manager, was not included in the minutes.
3. Revised Job Description – Public Works Superintendent – With staffing changes, often new job descriptions are required to better suit the needs of the City. The City currently has a position for Public Works Manager and the current Public Works Manager is retiring. After a review of City operations, it appears that reverting this position back to a Superintendent will best suit the needs of the City. Councilmember LaFayne recalls that we upped the bar earlier this year and now we are lowering the bar. I feel that what we are facing, we need to beef up the department heads. City Manager Gedney explained that I would like that position to report directly to the City Manager until we can access everything and the budget. I anticipate we are going to have a downturn in the revenue because of less building permits being issued in the future. After discussion, it was moved by Councilmember Wratten, seconded by Councilmember Atlan and carried to adopt Resolution No. 2023-21 approving the job description of Public Works Superintendent with the addition of five-year work experience to the position.

**AYES:** Atlan, LaFayne, Wratten

**NOES:** Rhoades, Mitchell

**ABSENT:** None

**ABSTAIN:** None



2. Signatures on Bank Accounts – It was moved by Councilmember Atlan, seconded by Councilmember Wratten and carried to approve the following resolutions with the deletion of Chief of Police and City Clerk, and adding, Mayor, Vice Mayor and Interim City Manager.

- a. Resolution No. 2023-17 – Bank of Marin
- b. Resolution No. 2023-18 – Wells Fargo Bank
- c. Resolution No. 2023-19 - Cambridge Investment Research
- d. Resolution No. 2023-20 - Local Agency Investment Fund

**AYES: Rhoades, Mitchell, Atlan, LaFayne, Wratten**

**NOES: None**

**ABSENT: None**

**ABSTAIN: None**

4. City Council Committee Assignments – Councilmember LaFayne was assigned to be the City to be the representative on the Council of Tourism, Amador County Economic Development Committee and the Parks and Recreation Commission. Councilmember LaFayne has asked that she be removed from the assignments. Because the Council of Tourism meets quarterly; the Amador County Economic Development Committee has met irregularly, and staff already provides support for the Parks and Recreation Commission, staff does not believe that an assignment of a Councilmember is warranted. Councilmember LaFayne agreed to stay on as Park and Recreation Commission liaison and the Economic Development Committee liaison. Mayor Rhoades agreed to be the liaison on the Council of Tourism.

Councilmember LaFayne would like to see a Park & Recreation manual that lists their duties and responsibilities, a copy of every contract that is in Howard Park, copies of the monthly warrants, a copy of the operating budget as it pertains to Parks, along with the CIP Budget. I think it is an important Commission and would like a representative to attend the first Council meeting of the month to give updates—they need a direct link to the Council.

5. Master Services Agreement with West Yost – The City will need to complete several activities in the next fiscal year related to permitting of the WWTP and COWRF. To accomplish these efforts, it is proposed that the City enter into a Master Professional Services Agreement with West Yost Associates that allows for issuance of several Task Order. The following are the Task Orders for the next fiscal year: Title 22 Report; As Needed Support; Rescission and Reissuance of the WWTP Cease and Desist Order; Pre-Treatment Requirements for COWRF Dischargers; WWTP/COWRF Interconnect Project and WWTP Permit Modifications.
- a. It was moved by Councilmember Atlan, seconded by Vice Mayor Mitchell and carried to adopt Resolution No. 2023-22 exempting itself from the Municipal Code Section 2.44.150 – procurement procedures and authorizing the City Manager to execute a Master Professional Service Agreement with

West Yost for engineering support for the Wastewater Treatment Plant and Sewer Collections System.

**AYES: Rhoades, Mitchell, Atlan, LaFayne, Wratten**

**NOES: None**

**ABSENT: None**

**ABSTAIN: None**

- b. It was moved by Vice Mayor Mitchell, seconded by Mayor Rhoades and carried to adopt Resolution No. 2023-23 the City Manager to execute a Task Order with West Yost for developing a Title 22 engineering report for the City of Ione Castle Oaks Water Reclamation Facility and Golf Course.

**AYES: Rhoades, Mitchell**

**NOES: Atlan, LaFayne, Wratten**

**ABSENT: None**

**ABSTAIN: None**

**Motion died.**

It was moved by Vice Mayor Mitchell, seconded by Councilmember Wratten and carried to adopt Resolution No. 2023-23 the City Manager to execute a Task Order with West Yost for developing a Title 22 engineering report for the City of Ione Castle Oaks Water Reclamation Facility and Golf Course with the caveat that the City Manager, Amy Gedney will negotiate the price with West Yost to see if we can bring the cost down and it will be brought before the City to vote on at that time.

**AYES: Rhoades, Mitchell, Atlan, Wratten**

**NOES: LaFayne**

**ABSENT: None**

**ABSTAIN: None**

- c. It was moved by Councilmember Atlan, seconded by Vice Mayor Mitchell and carried to adopt Resolution No. 2023-24 authorizing the City Manager to execute a Task Order with West Yost for as needed support.

**AYES: Rhoades, Mitchell, Atlan, LaFayne, Wratten**

**NOES: None**

**ABSENT: None**

**ABSTAIN: None**

6. SB-1 Road Maintenance and Repair Projects – Senate Bill 1 (SB-1) was approved in 2017 by the Governor. This bill provides new revenues for road maintenance projects within the City. The City is projected to receive approximately \$175,337 in revenues in revenues from SB-1. It was moved by Councilmember Atlan, seconded by Vice Mayor Mitchell and carried to adopt Resolution No. 2023-24 adopting a list of projects for Fiscal Year 2023-2024 funded by the Road Repair and Accountability Act of 2017 (SB-1).

**AYES: Rhoades, Mitchell, Atlan, LaFayne, Wratten**

**NOES: None**

**ABSENT:** None  
**ABSTAIN:** None

**K. REPORTS AND COMMUNICATIONS FROM CITY MANAGER:**

- Amy Gedney introduced the new Finance Manager, Jodi Steneck
- Staff working on improving process and procedures for all City staff
- Working on getting staff up to date on required training
- Working on Budget—draft will be presented July 18, 2023
- Wastewater contractor interviews held this week and unanimously agreed on the contractor. Attorney working on contract and special meeting will be June 26, 2023 with their start date of June 27, 2023.
- Insurance settlement received for sewer overflow at City Hall of \$99,000.
- Howard Park Master Plan meeting went well and staff is working on putting together the results of the survey and will work with the City Engineer to provide a layout.

**L. COUNCIL COMMENTS/COMMITTEE REPORTS/FUTURE AGENDA:**

**Dominic Atlan:**

- Cost analysis on the parks--labor costs, utilities, irrigation and cost for Soccer, and Little League
- Update on the roads in the Wildflower Subdivision
- Update on the management of the Arena
- Would like summaries for each of the Committee meetings

**Alison LaFayne:**

- Wildflower Update - Staff has been working with Axios Homes regarding the roads
- Missing minutes on the Website for February through June, 2023
- ACRA Impact Fees were given to staff—City Manager will follow up on how the City can collect the fees.
- Human Resources Update – staff has received the report and staff will report on it at a later date
- Have interest from the public on the Economic Development Committee and would like to make sure it does not fall by the wayside
- Reach out to Junior Rodeo Association for possible Arena maintenance

**Diane Wratten:**

- Update on WIRIS-John Gedney, ACTC will be giving a presentation in August
- Would like information on the Pool posted on the City's website (closures and open times)
- Would like the Auditor's position on the single point review

**Jack Mitchell:**

- Thanked the City Council and staff for doing a standup job for a citizen who had a sewer issue.

**Stacy Rhoades:**

- Creek Committee met and had a presentation from CalFire regarding the cleanup.

**M. ADJOURNMENT:**

It was moved by Councilmember Wratten, seconded by Councilmember LaFayne and carried to adjourn meeting.

Respectfully submitted,

Janice Traverso  
City Clerk



*CITY OF IONE*  
*IONE, CA 95640*

**Agenda Item #G3**

**DATE: JULY 18, 2023**

**TO: MEMBERS OF THE CITY COUNCIL**

**FROM: STACY RHOADES, MAYOR**

**SUBJECT: APPOINTMENT TO PLANNING COMMISSION**

---

**RECOMMENDED ACTION:**

By motion, confirm Mayor Rhoades recommendation to appoint Karen Huss to the Planning Commission. Appointment will expire October, 2024.

**FISCAL IMPACT:**

Planning Commissioners receive \$10.00 per meeting attended.

**BACKGROUND:**

According to the Ione Municipal Code, Chapter 2.17.030, the Mayor shall appoint members of the Planning Commission, with the approval of the City Council to serve four year terms.

**DISCUSSION:**

**ATTACHMENTS:**

- A. Letter and resume from Karen Huss

June 19, 2023

Mrs. Janice Traverso  
City Clerk  
City of Lone  
P.O. Box 398  
Lone, CA 95640

**Planning Commission Interest**

Dear Mrs. Traverso:

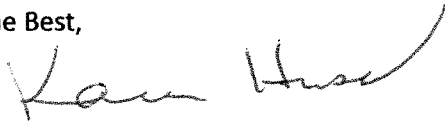
I am writing to express my interest in the Planning Commission vacancy noticed June 12, 2023. I meet the requirements to reside within the City of Lone and am a registered voter. I was born in Amador County and have resided in Lone all but three years of my life. I feel blessed to be able to own a home in Lone and have raised my two children here. I value the small town and rural nature of Lone and would like to volunteer my time as a Planning Commissioner to continue to keep Lone small but vibrant.

Additionally, I have a professional background with experience in land use planning and environmental protection. I am attaching my resume for consideration by the City Council.

Thank you for the opportunity to serve the community of Lone.

I can be contacted via phone, email or in person.

All the Best,

A handwritten signature in black ink, appearing to read "Kam Huse", with a long, sweeping flourish extending from the end.

**KAREN J. HUSS**

640 Oakshire Drive, Ione, California 95640  
209-304-6040 – [1hussfamily@sbcglobal.net](mailto:1hussfamily@sbcglobal.net)

**OBJECTIVE: Planning Commissioner**

**WORK HISTORY:**

6/2023-current	<b>Air Quality Specialist</b> , Raney Planning & Management, Sacramento, CA
9/2002-12/2022	<b>Associate Air Quality Planner/Analyst</b> , Sacramento Metropolitan Air Quality Management District, Sacramento, CA
1/2019-12/2020	<b>Air Quality Analyst</b> , self-employed, Ione CA
11/1997-8/2002	<b>Air Pollution Control Officer</b> , Amador County Air District, Jackson, CA
12/1994-10/1997	<b>Environmental and Safety Coordinator</b> , Dopaco, Inc., Stockton, CA
5/1992-11/1994	<b>Student Intern</b> , State of California, Department of Toxic Substances Control, Sacramento, CA

**PROFESSIONAL SKILLS:**

**Management:**

- Responsible for the daily operations of a small, rural air pollution control district
- Preparing budgets and controlling expenditures, including contract management
- Assisting in the development of policies and guidance documents such as screening hazardous waste sites, mutual settlement, enforcement, CEQA air quality analysis, and air quality mitigation measures (including bicycle, pedestrian, and transit measures)
- Assisting in the implementation of OSHA programs (Illness and Injury Prevention, Safety Committee)
- Administering a Spare the Air Program (vehicle trip reductions) for a private business

**Communications:**

- Organizing and hosting workshops and public hearings including preparing presentations and handouts
- Preparing and publishing fact sheets, newsletters, and agenda items for governing boards
- Developing comment letters on environmental and planning documents for land use and transportation projects
- Leading environmental and safety committees
- Coordinating with local planning agencies, air districts, transportation agencies, environmental consultants and construction companies regarding environmental analysis, impacts, and mitigation strategies
- Providing training for safety topics and air quality modeling tools

**Analytical:**

- Reviewing environmental documents for land use and transportation projects and determining CEQA compliance (focus on air quality, land use, transportation, and climate change sections)
- Reviewing planning documents for air quality friendly design and bike, pedestrian, and vehicle connectivity
- Determining project air emissions by utilizing modeling tools such as CalEEMod, EMFAC, and the Road Construction Emissions Model
- Implementing air quality mitigation programs for construction and operational emissions
- Developing air pollution control rules
- Conducting permitting activities including evaluating applications, estimating emissions, and developing permit conditions to comply with local and federal regulations
- Maintaining daily, monthly and annual records to demonstrate compliance with environmental permits and regulations

### ***EDUCATION and PROFESSIONAL MEMBERSHIPS:***

- B.A. in Environmental Studies with a Geography minor from California State University Sacramento (1994)  
Coursework included geology, biological sciences, statistics, chemistry, meteorology, photo and map interpretation, human/environment interaction, economics, CEQA, and environmental law
- Association of Environmental Professionals Membership (Superior California Chapter, retired)

### ***VOLUNTEERISM:***

- Treasurer, Sacred Heart Ladies Club, a church affiliated social and community assistance organization
- Sacristan, lector, usher, and eucharistic minister, Saint Katharine Drexel Catholic Parish
- Rotary Club member
- Society of St. Vincent de Paul member

### ***TRAINING:***

- How to Supervise People, Communication Skills for Women and Evaluating Employees (Fred Pryor Seminars)
- Diversity, Sexual Harassment, and Workplace Violence (Ogletree Deakins)
- Uniform Air Quality Training Program, In-Use Off-Road Diesel Regulation, and Diesel Exhaust After-Treatment Devices Compliance Training (California Air Resources Board)
- State of CA Certified Responsible Beverage Server ID #313299282, expires 5/22/2026

### ***REFERENCES***

Paul Philley, Sacramento Metropolitan Air Quality Management District, CEQA & Land Use Supervisor  
916-747-2966, [pphilley@airquality.org](mailto:pphilley@airquality.org)

Craig Hoffman, City of Galt, Community Development Director  
209-366-7230, [choffman@cityofgalt.org](mailto:choffman@cityofgalt.org)

Greg Gilbert, Autumn Wind Associates, Proprietor  
916-719-5472, [ggilbert@autumnwind.us](mailto:ggilbert@autumnwind.us)





**CITY OF IONE**  
**IONE, CA 95640**

**Agenda Item #I1**

**DATE: JULY 18, 2023**

**TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**FROM: AMY GEDNEY, INTERIM CITY MANAGER**

**SUBJECT: 2019-2020 AUDIT**

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**RECOMMENDED ACTION:**

Accept the 2019-2020 Audit.

**FISCAL IMPACT:**

**BACKGROUND:**

The 2019-2020 Audit was presented at your June 20<sup>th</sup> meeting. At that time the Council asked for more time to review. Our auditor will be present to ask additional questions.

**DISCUSSION:**

The audit provides an independent overview of the City's financial position as well as its policies and practices relating to the City's finances. There are a number of findings noted in the report that staff is working to correct.

**ATTACHMENTS:**

- A. 2019 -2020 audit
- B. App Limit Report 2020
- C. Governance Letter
- D. Management Letter

**CITY OF IONE, CALIFORNIA**

Audited Financial Statements, Supplemental Information  
and Compliance Report

June 30, 2020

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# CITY OF IONE, CALIFORNIA

## Audited Financial Statements, Supplemental Information and Compliance Report

June 30, 2020

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CITY OF IONE, CALIFORNIA

Audited Financial Statements, Supplemental Information and Compliance Report

June 30, 2020

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and  
Members of the City Council  
City of Ione, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ione, California (the City) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the Schedule of the Proportionate Share of the Net Pension Liability, Schedule of Contributions to the Pension Plan and Schedule of Changes in the OPEB Liability and Related Ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

May 11, 2023

City of Lone, California  
Management's Discussion and Analysis  
June 30, 2020

This discussion and analysis of the City of Lone's financial statements is designed to provide an overview of the City's financial performance during the fiscal year ended June 30, 2020. This information is presented in conjunction with the audited basic financial statements, which follow this section.

### **Financial Highlights**

- The City's net position was \$48,558,379 at June 30, 2020. Net position increased \$60,475 or .12%. Of the total net position, \$44,781,703 represents the net investment in capital assets with the remaining restricted for specific purposes: public safety, community development, streets and roads, and capital projects.
- Total cash and investments increased \$575,281 or 9.69% to \$6,512,425.
- As of June 30, 2020, the City's governmental funds reported combined fund balance of \$5,339,487. In comparison, Fiscal Year 2018–19 had a combined fund balance of \$4,946,029. Four governmental funds are classified as major. They are: General Fund, HOME Program Grant, CDBG Program Grant, and Local Traffic Mitigation Capital Projects.
- Fund balance of the General Fund increased \$310,384 or 55.05% to \$(253,392) as of June 30, 2020. Of the fund balance \$662,453 is non-spendable reflecting advances to other funds (receivable) and the remainder in the amount of \$(915,845) is reported as unassigned.
- The General Fund cash balance increased \$358,284 or 104.59% from \$342,574 to \$700,858.
- Projects funded by the gas tax fund include storm drains, street repairs and street improvements.
- The City's Proprietary Fund (Sewer Fund) net position increased \$99,943 or .86% to \$11,723,854. Cash and investments decreased \$12,505 or (1.67%) to \$734,386.
- The City's long-term liabilities include a note payable for purchase of a commercial lawn mower, lease for the new fire station, compensated absences, net pension liability, and net OPEB obligation. The long-term capital lease loan for Fire Station No. 2 with an original principal balance of \$560,000 has an outstanding balance as of June 30, 2020 of \$292,862. The City's proprietary fund (sewer) long-term liabilities consist of a long-term loan for sewer capital construction in the amount of \$3,250,000 with a remaining balance of \$2,765,609, compensated absences, net pension liability, and net OPEB obligation.

### **Overview Of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

*Government-Wide Financial Statements* are designed to provide readers with a broad overview of City finances, in a manner similar to a private-sector business. The Statement of Net Position includes information on the City's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to City creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The Statement of Activities presents



City of Lone, California  
Management's Discussion and Analysis  
June 30, 2020

information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other function that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, community development, public works, streets and roads, parks and recreation; business-type activities are sewer operations.

*Fund Financial Statements* are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as of balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

The Governmental Funds Financial Statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by Governmental Accounting Standards Board (GASB) Statement 34 and replaces the concept of combining like funds and presenting them as one total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present the details of these non-major funds. Major funds present the major activities of the City for the year, and may change from year to year as a result of changes in the pattern of the City's activities. The City's major governmental funds are: General Fund, HOME Program Grant Special Revenue Fund, CDBG Program Grant Special Revenue Fund, and Local Traffic Mitigation Capital Projects Fund.

*Proprietary fund(s)* are used to account for the services the City charges to provide which in this case is sewer. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise fund (a component of proprietary funds) is identical to the business type activities that are reported in the government-wide statements, but provide more detail and additional information, such as cash

City of Lone, California  
Management's Discussion and Analysis  
June 30, 2020

flows, for proprietary funds. The fund provides the same type of information as the government-wide financial statements, but in more detail. The proprietary fund financial statements provide separate information for sewer operations, which is considered a major fund of the City.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The City of Lone maintains three fiduciary or agency funds: community facilities districts, asset seizure police, and regional traffic mitigation.

*Notes to the Financial Statements* The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and can be found immediately following the basic financial statements.

*Other Information.* In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's budgetary comparative information for its major governmental funds.

## Statement of Net Position

The City's net position at the end of the year was \$48.56M as compared to \$48.50M in the prior year, an increase of \$60K or .12%, Governmental activities net position decreased by \$39K or (.11%) and the business-type activities net position increased by \$100K or .86%. The increase in net position is primarily due to an increase in revenues and decrease in expenditures.

	Governmental Activities		Business-Type Activities		Total		Variance	
	FY 18/19	FY 19/20	FY 18/19	FY 19/20	FY 18/19	FY 19/20	Amount	%
<b>Assets:</b>								
Cash and other assets	\$7,541,824	\$8,007,374	\$1,222,375	\$1,249,437	\$8,764,199	\$9,256,811	\$492,612	5.6%
Total Capital Assets	34,141,790	34,106,633	14,263,003	13,732,889	48,404,793	47,839,522	(565,271)	-1.2%
Total Assets	41,683,614	42,114,007	15,485,378	14,982,326	57,168,992	57,096,333	(72,659)	-0.1%
<b>Deferred Outflows of Resources:</b>								
Pension plan	831,082	750,130	47,040	44,440	878,122	794,570	(83,552)	-9.5%
OPEB	46,937	33,390	3,344	2,362	50,281	35,752	(14,529)	-28.9%
Total Deferred Outflows of Resources	878,019	783,520	50,384	46,802	928,403	830,322	(98,081)	-10.6%
<b>Liabilities:</b>								
Current	238,083	360,090	632,617	88,696	870,700	448,786	(421,914)	-48.5%
Noncurrent liabilities	5,135,495	4,287,425	3,249,618	3,113,693	8,385,113	7,401,118	(983,995)	-11.7%
Total Liabilities	5,373,578	4,647,515	3,882,235	3,202,389	9,255,813	7,849,904	(1,405,909)	-15.2%
<b>Deferred Inflows of Resources:</b>								
Pension plan	199,664	221,407	21,467	18,435	221,131	239,842	18,711	8.5%
OPEB plan	114,398	1,194,080	8,149	84,450	122,547	1,278,530	1,155,983	943.3%
Total Deferred Inflows of Resources	314,062	1,415,487	29,616	102,885	343,678	1,518,372	1,174,694	341.8%
<b>Net Position:</b>								
Net investment in capital assets	33,799,139	33,826,373	11,411,964	10,955,330	45,211,103	44,781,703	(429,400)	-0.9%
Restricted	9,180,675	10,287,519	-	-	9,180,675	10,287,519	1,106,844	12.1%
Unrestricted	(6,105,821)	(7,279,367)	211,947	768,524	(5,893,874)	(6,510,843)	(616,969)	10.5%
Total Net Position	\$36,873,993	\$36,834,525	\$11,623,911	\$11,723,854	\$48,497,904	\$48,558,379	\$60,475	0.1%

City of Lone, California  
Management's Discussion and Analysis  
June 30, 2020

**Statement of Activities**

Governmental Activities revenues reflect a decrease primarily in charges for services, operating grants/contributions, and capital grants and contributions with an overall decrease of \$512,167, or (10.10%). Expenses Increased from the prior year by \$243,593, or 5.59%, primarily due to increased public safety expenses of \$139,769.

	Governmental Activities		Variance	
	FY 18/19	FY 19/20	Amount	%
Revenues:				
Taxes	\$1,954,685	\$2,195,439	\$240,754	12.3%
Charges for services	1,078,824	753,322	(325,502)	-30.2%
Operating grants/contributions	820,432	605,113	(215,319)	-26.2%
Capital grants/contributions	1,032,856	878,414	(154,442)	-15.0%
Other Revenue	35,688	13,609	(22,079)	-61.9%
Investment Income	147,773	112,194	(35,579)	-24.1%
Total Revenues	5,070,258	4,558,091	(512,167)	-10.1%
Expenses:				
General government	667,548	677,994	10,446	1.6%
Public safety	2,473,724	2,613,493	139,769	5.7%
Community development	330,392	338,882	8,490	2.6%
Parks and recreation	116,481	152,076	35,595	30.6%
Public works	638,025	666,135	28,110	4.4%
Streets and roads	86,113	106,057	19,944	23.2%
Interest on debt	41,683	42,922	1,239	3.0%
Total Expenses	4,353,966	4,597,559	243,593	5.6%
Change in Net Position	716,292	(39,468)	(755,760)	-105.5%
Net position, beginning of year	36,157,701	36,873,993	716,292	
Net position, end of year	\$36,873,993	\$36,834,525	(\$39,468)	-0.1%

Business-type Activities revenues reflect a decrease primarily in capital contributions (impact fees and connection fees) with an overall decrease of \$256,090, or (13.8%). Expenses decreased from the prior year by \$418,447, or (21.8%), primarily due to decrease in operating expenses related to sewer maintenance.

	Business-Type Activities		Variance	
	FY 18/19	FY 19/20	Amount	%
Revenues:				
Charges for services	\$1,286,739	\$1,279,367	(\$7,372)	-0.6%
Capital grants/contributions	540,576	305,025	(235,551)	-43.6%
Investment Income	27,608	14,441	(13,167)	-47.7%
Total Revenues	1,854,923	1,598,833	(256,090)	-13.8%
Expenses:				
Wastewater	1,849,372	1,425,328	(424,044)	-22.9%
Interest on debt	67,965	73,562	5,597	8.2%
Total Expenses	1,917,337	1,498,890	(418,447)	-21.8%
Change in Net Position	(62,414)	99,943	162,357	-260.1%
Net position, beginning of year	11,686,325	11,623,911	(62,414)	
Net position, end of year	\$11,623,911	\$11,723,854	\$99,943	0.9%

City of Lone, California  
Management's Discussion and Analysis  
June 30, 2020

## **General Fund Budget**

The City adopts an annual budget that includes operating costs, staffing, vehicles, and capital expenditures. Actual revenues were \$204,943 higher than the final budget amounts in taxes, intergovernmental revenue, and charges for services. The final budget for expenditures reported in the General Fund was \$82,318 lower than actual expenditures in public safety, parks and recreation, capital outlay, and debt service.

## **Capital Assets**

The City's investment in capital assets, net of depreciation, for its governmental and business-type activities were \$47.8 million as of June 30, 2020 and \$48.4 million as of June 30, 2019, respectively. Major governmental capital asset additions during the year were \$399,237 for police and fire vehicles, building improvements, and police equipment. Additions in business-type activities were \$242,307 for Aroyo Seco sewer line replacement, solar, and sewer aerator offset by removal of \$382,410 reported in 2019 for sewer system sludge removal. More detail of the capital assets and current transactions can be found in Note E of the Financials Statements.

## **Long-Term Debt**

The City's long-term liabilities are for capital acquisitions/improvements, compensated absences, pension liability, and OPEB obligation. As of June 30, 2020, the City's long-term liabilities for governmental and business-type activities are \$4.2 million and \$3.1 million, respectively. More detail of the long-term liabilities and current transactions can be found in Note F of the Financial Statements.

## **Economic Factors and Future Budgets**

The City of Lone experienced significant building within the City in the years following this audit. With this, City revenues have increased which facilitates improvement of the City's financial condition. In Fiscal Year 2021-2022, the City implemented measures to address overall financial sustainability including a 25 year repayment plan for interfund loans and enhanced transparency. This will provide the community with a better understanding of City activities and related financial impacts.

## **Requests For Information**

This financial report is designed to provide a general overview of the City's finances for all of its citizens, taxpayers, customers, investors and creditors. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City of Lone, Finance Department, 1 East Main Street, Lone, CA 95640.

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## **BASIC FINANCIAL STATEMENTS**

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## CITY OF IONE, CALIFORNIA

## GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2020

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 5,778,039	\$ 734,386	\$ 6,512,425
Receivables:			
Accounts receivable	229,989	61,075	291,064
Due from other governments	164,858	136,392	301,250
Interest receivable - investments	2,924	-	2,924
Interest receivable - loans receivable	478,648	-	478,648
Loans receivable	1,612,866	-	1,612,866
Internal balances	(308,955)	308,955	-
Deposits with others	48,945	8,629	57,574
Capital assets:			
Nondepreciable	29,720,274	5,726,392	35,446,666
Depreciable, net	4,386,359	8,006,497	12,392,856
Total Capital Assets	<u>34,106,633</u>	<u>13,732,889</u>	<u>47,839,522</u>
Total Assets	<u>42,113,947</u>	<u>14,982,326</u>	<u>57,096,273</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension plan	750,130	44,440	794,570
Other post employment benefits (OPEB) plan	33,390	2,362	35,752
Total Deferred Outflows of Resources	<u>783,520</u>	<u>46,802</u>	<u>830,322</u>
<b>LIABILITIES</b>			
Accounts payable and other liabilities	122,269	40,953	163,222
Accrued payroll and benefits	72,915	12,495	85,410
Due to other governments	151,934	-	151,934
Accrued interest payable	-	23,853	23,853
Unearned revenues	-	4,145	4,145
Refundable deposits	12,912	7,250	20,162
Noncurrent liabilities - current portion	101,501	88,155	189,656
Noncurrent liabilities - noncurrent portion	4,185,924	3,025,538	7,211,462
Total Liabilities	<u>4,647,455</u>	<u>3,202,389</u>	<u>7,849,844</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension plan	221,407	18,435	239,842
OPEB plan	1,194,080	84,450	1,278,530
Total Deferred Inflows of Resources	<u>1,415,487</u>	<u>102,885</u>	<u>1,518,372</u>
<b>NET POSITION</b>			
Net investment in capital assets	33,826,373	10,955,330	44,781,703
Restricted for public safety	2,409,038	-	2,409,038
Restricted for community development	2,854,005	-	2,854,005
Restricted for streets and roads	1,551,054	-	1,551,054
Restricted for capital projects	3,473,422	-	3,473,422
Unrestricted	(7,279,367)	768,524	(6,510,843)
Total Net Position	<u>\$ 36,834,525</u>	<u>\$ 11,723,854</u>	<u>\$ 48,558,379</u>

The accompanying notes are an integral part of these financial statements.



## CITY OF IONE, CALIFORNIA

## GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

FUNCTIONS AND PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
PRIMARY GOVERNMENT							
GOVERNMENTAL ACTIVITIES							
General government	\$ 677,994	\$ 143,204	\$ (438)	\$ 19,201	\$ (516,027)	\$ -	\$ (516,027)
Public safety	2,613,493	160,042	612,567	332,747	(1,508,137)	-	(1,508,137)
Community development	338,882	-	-	-	(338,882)	-	(338,882)
Public works	666,135	450,076	-	-	(216,059)	-	(216,059)
Streets and roads	106,057	-	(7,016)	386,636	273,563	-	273,563
Parks and recreation	152,076	-	-	139,830	(12,246)	-	(12,246)
Interest on long term debt	42,922	-	-	-	(42,922)	-	(42,922)
Total Governmental Activities	4,597,559	753,322	605,113	878,414	(2,360,710)	-	(2,360,710)
BUSINESS-TYPE ACTIVITIES							
Sewer Fund	1,498,890	1,279,367	-	305,025	-	85,502	85,502
Total Buisness-type Activities	1,498,890	1,279,367	-	305,025	-	85,502	85,502
TOTAL PRIMARY GOVERNMENT	\$ 6,096,449	\$ 2,032,689	\$ 605,113	\$ 1,183,439	(2,360,710)	85,502	(2,275,208)
General Revenues:							
Taxes:							
Property taxes					849,115	-	849,115
Sales and use taxes					231,141	-	231,141
Transient occupancy tax					435	-	435
Franchises					106,610	-	106,610
Motor vehicle in-lieu tax					1,008,138	-	1,008,138
Other revenue					13,609	-	13,609
Investment income					112,194	14,441	126,635
Total General Revenues					2,321,242	14,441	2,335,683
Change in Net Position					(39,468)	99,943	60,475
Net Position, Beginning of Year					36,873,993	11,623,911	48,497,904
Net Position, End of Year					\$ 36,834,525	\$ 11,723,854	\$ 48,558,379

The accompanying notes are an integral part of these financial statements.

## CITY OF IONE, CALIFORNIA

BALANCE SHEETS  
GOVERNMENTAL FUNDS

June 30, 2020

	Major Funds					
	General Fund	HOME Program Grant Special Revenue Fund	CDBG Program Grant Special Revenue Fund	Local Traffic Mitigation Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 700,858	\$ 362,401	\$ 36,830	\$ 1,191,124	\$ 3,486,826	\$ 5,778,039
Receivables:						
Accounts receivable	228,225	-	-	-	1,764	229,989
Due from other governments	100,489	-	-	-	27,752	128,241
Interest receivable - investments	2,924	-	-	-	36,617	39,541
Interest receivable - loans receivable	-	385,028	76,839	-	16,781	478,648
Loans receivable	-	1,162,689	397,416	-	52,761	1,612,866
Deposits with others	46,614	-	-	-	2,331	48,945
Due from other funds	86,083	-	-	-	-	86,083
Advances to other funds	662,453	-	-	180,000	1,936,194	2,778,647
<b>Total Assets</b>	<b>\$ 1,827,646</b>	<b>\$ 1,910,118</b>	<b>\$ 511,085</b>	<b>\$ 1,371,124</b>	<b>\$ 5,561,026</b>	<b>\$ 11,180,999</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable and other liabilities	\$ 71,723	\$ -	\$ -	\$ -	\$ 50,546	\$ 122,269
Accrued payroll and benefits	68,970	-	-	-	3,945	72,915
Due to other funds	-	-	-	-	86,083	86,083
Due to other governments	151,934	-	-	-	-	151,934
Refundable deposits	12,912	-	-	-	-	12,912
Advances from other funds	1,560,345	-	-	-	1,527,257	3,087,602
<b>Total Liabilities</b>	<b>1,865,884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,667,831</b>	<b>3,533,715</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - other receivables	215,154	-	-	-	30	215,184
Unavailable revenue - loan interest receivable	-	385,028	76,839	-	16,781	478,648
Unavailable revenue - loan principal receivable	-	1,162,688	397,416	-	53,861	1,613,965
<b>Total Deferred Inflows of Resources</b>	<b>215,154</b>	<b>1,547,716</b>	<b>474,255</b>	<b>-</b>	<b>70,672</b>	<b>2,307,797</b>
<b>Fund balances:</b>						
Nonspendable	662,453	-	-	-	-	662,453
Restricted for public safety	-	-	-	-	1,901,062	1,901,062
Restricted for community development	-	362,402	36,830	-	355,353	754,585
Restricted for streets and roads	-	-	-	-	1,364,723	1,364,723
Restricted for capital projects	-	-	-	1,371,124	1,742,301	3,113,425
Unassigned	(915,845)	-	-	-	(1,540,916)	(2,456,761)
<b>Total Fund Balances (Deficit)</b>	<b>(253,392)</b>	<b>362,402</b>	<b>36,830</b>	<b>1,371,124</b>	<b>3,822,523</b>	<b>5,339,487</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,827,646</b>	<b>\$ 1,910,118</b>	<b>\$ 511,085</b>	<b>\$ 1,371,124</b>	<b>\$ 5,561,026</b>	<b>\$ 11,180,999</b>

The accompanying notes are an integral part of these financial statements.

CITY OF IONE, CALIFORNIA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS  
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2020

Total Fund Balances of Governmental Funds	\$ 5,339,487
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	34,106,633
Deferred outflows of resources related to the City's pension and OPEB plans will reduce the net pension and OPEB liabilities in the future.	783,520
Deferred inflows for unavailable revenue in governmental funds are recognized in the government-wide statements.	2,307,797
Long-term liabilities are not due and payable in the current period and, therefore, are not reported on the governmental funds balance sheet.	(4,287,425)
Deferred inflows of resources related to the City's pension and OPEB plans will be reflected in the net pension and OPEB liabilities in the future.	<u>(1,415,487)</u>
Net Position of Governmental Activities	<u>\$ 36,834,525</u>

The accompanying notes are an integral part of these financial statements.

## CITY OF IONE, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	Major Funds					
	General Fund	HOME Program Grant Special Revenue Fund	CDBG Program Grant Special Revenue Fund	Local Traffic Mitigation Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes	\$ 1,172,739	\$ -	\$ -	\$ -	\$ 5,583	\$ 1,178,322
Impact fees	-	-	-	65,047	884,944	949,991
Licenses, fees and permits	230,647	-	-	-	-	230,647
Use of money and property	55,868	1,634	161	6,016	45,415	109,094
Intergovernmental revenues	1,023,900	-	-	-	548,676	1,572,576
Fines, forfeitures and penalties	10,888	-	-	-	756	11,644
Charges for services	238,512	-	-	-	242,698	481,210
Other	22,567	-	-	-	44,742	67,309
Total Revenues	2,755,121	1,634	161	71,063	1,772,814	4,600,793
EXPENDITURES						
Current:						
General government	600,273	-	-	-	-	600,273
Public ways and facilities/ transportation	569,872	-	-	-	446,989	1,016,861
Public safety	894,184	-	-	-	892,512	1,786,696
Parks and recreation	311,099	-	-	-	887	311,986
Capital outlay	43,019	-	-	-	370,735	413,754
Debt Service:						
Principal	12,343	-	-	-	29,713	42,056
Interest	21,178	18	-	-	21,744	42,940
Total Expenditures	2,451,968	18	-	-	1,762,580	4,214,566
Excess (Deficiency) of Revenues Over (Under) Expenditures	303,153	1,616	161	71,063	10,234	386,227
OTHER FINANCING SOURCES (USES)						
Proceeds from insurance	7,231	-	-	-	-	7,231
Transfers in	-	-	-	-	649,551	649,551
Transfers out	-	-	-	-	(649,551)	(649,551)
Total Other Financing Sources (Uses)	7,231	-	-	-	-	7,231
Net Change in Fund Balances	310,384	1,616	161	71,063	10,234	393,458
Fund Balances (Deficit), Beginning of Year	(563,776)	360,786	36,669	1,300,061	3,812,289	4,946,029
Fund Balances (Deficit), End of Year	\$ (253,392)	\$ 362,402	\$ 36,830	\$ 1,371,124	\$ 3,822,523	\$ 5,339,487

The accompanying notes are an integral part of these financial statements.

CITY OF IONE, CALIFORNIA

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 393,458
<p>Amounts reported for governmental activities in the statement of activities are different because: Governmental funds report capital outlays as expenditures and proceeds from disposals of capital assets as revenues. However, in the government-wide statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense and gains or losses on disposals of capital assets is reported.</p>	
Depreciation expense	(448,911)
Capital outlay	413,754
<p>Some receivables are deferred in the governmental funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the statement of activities. This amount represents the change in deferred inflows of resources related to unavailable revenue.</p>	
	(49,915)
<p>Deferred outflows and inflows of resources of related to the City's pension and OPEB plans do not result in the receipt or use of current financial resources and are not reported in the governmental funds as follows:</p>	
Change in deferred outflows of resources - pension plan	(80,952)
Change in deferred outflows of resources - OPEB plan	(13,547)
Change in deferred inflows of resources - pension plan	(21,743)
Change in deferred inflows of resources - OPEB plan	(1,079,682)
<p>Changes in the long-term liabilities reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds. Principal payments are reported as expenditures in governmental funds, but are reported as a reduction of the liability in the statement of net position. These amounts represent the changes in long-term liabilities:</p>	
Changes in long-term debt	42,056
Change in compensated absences liability	(32,380)
Change in net pension liability	(57,103)
Change in net OPEB liability	<u>895,497</u>
Change in Net Position of Governmental Activities	<u>\$ (39,468)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF IONE, CALIFORNIA  
STATEMENT OF NET POSITION  
PROPRIETARY FUND - ENTERPRISE FUND

June 30, 2020

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 734,386
Receivables:	
Accounts receivable	61,075
Due from other governments	136,392
Deposits with others	8,629
Total Current Assets	<u>940,482</u>
Noncurrent Assets:	
Advances to other funds	308,955
Capital assets:	
Nondepreciable	5,726,392
Depreciable, net	8,006,497
Total capital assets	<u>13,732,889</u>
Total Assets	<u>14,982,326</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension plan	44,440
OPEB plan	2,362
Total Deferred Outflows of Resources	<u>46,802</u>
LIABILITIES	
Current Liabilities:	
Accounts payable and other liabilities	40,953
Accrued payroll and benefits	12,495
Interest payable	23,853
Unearned revenues	4,145
Refundable deposits	7,250
Noncurrent liabilities - current portion	88,155
Total Current Liabilities	<u>176,851</u>
Noncurrent Liabilities:	
Noncurrent liabilities - noncurrent portion	3,025,538
Total Noncurrent Liabilities	<u>3,025,538</u>
Total Liabilities	<u>3,202,389</u>
DEFERRED INFLOWS OF RESOURCES	
Pension plan	18,435
OPEB plan	84,450
Total Deferred Inflows of Resources	<u>102,885</u>
NET POSITION	
Net investment in capital assets	10,955,330
Unrestricted	768,524
Total Net Position	<u>\$ 11,723,854</u>

The accompanying notes are an integral part of these financial statements.

CITY OF IONE, CALIFORNIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 PROPRIETARY FUND - ENTERPRISE FUND

For the Year Ended June 30, 2020

	Sewer Fund
OPERATING REVENUES	
Charges for services	\$ 1,260,647
Other	18,720
Total Operating Revenues	<u>1,279,367</u>
OPERATING EXPENSES	
Salaries and benefits	286,021
Services and supplies	768,872
Depreciation	370,435
Total Operating Expenses	<u>1,425,328</u>
Operating Income (Loss)	<u>(145,961)</u>
NON OPERATING REVENUES (EXPENSES)	
Investment income	14,441
Interest expense	(73,562)
Total Nonoperating Revenues (Expenses)	<u>(59,121)</u>
Income (Loss) Before Capital Contributions and Transfers	<u>(205,082)</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS	
Connection fees	305,025
Net Capital Contributions and Transfers	<u>305,025</u>
Change in Net Position	99,943
Net Position, Beginning of Year	<u>11,623,911</u>
Net Position, End of Year	<u><u>\$ 11,723,854</u></u>

The accompanying notes are an integral part of these financial statements.

## CITY OF IONE, CALIFORNIA

STATEMENT OF CASH FLOWS  
PROPRIETARY FUND - ENTERPRISE FUND

For the Year Ended June 30, 2020

	Sewer Fund
Cash Flows from Operating Activities:	
Cash received from customers	\$ 1,238,080
Cash payments to suppliers	(553,113)
Cash payments to employees	(282,963)
Cash Provided by Operating Activities	<u>402,004</u>
Cash Flows from Noncapital and Financing Activities:	
Amounts received from (paid to) other funds	<u>1,000</u>
Cash Provided by Noncapital and Financing Activities	<u>1,000</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(575,246)
Connection fees	305,025
Principal paid on long-term debt	(85,430)
Interest paid on long-term debt	(74,299)
Cash Used for Capital and Related Financing Activities	<u>(429,950)</u>
Cash Flows from Investing Activities:	
Interest income	<u>14,441</u>
Cash Provided by Investing Activities	<u>14,441</u>
Increase in Cash and Cash Equivalents	(12,505)
Cash and Cash Equivalents, Beginning of Year	<u>746,891</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 734,386</u></u>
Reconciliation of Operating Income (Loss) to Net Cash	
Provided (Used) by Operating Activities:	
Operating income (loss)	\$ (145,961)
Adjustments to Operating Income (Loss):	
Depreciation	370,435
Infrastructure abandoned	382,410
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	85,001
(Increase) decrease in due from other governments	(125,570)
(Increase) decrease in deferred outflows of resources	3,582
Increase (decrease) in accounts payable and other liabilities	(166,651)
Increase (decrease) in accrued payroll and benefits	(23,298)
Increase (decrease) in unearned revenues	(2,511)
Increase (decrease) in refundable deposits	1,791
Increase (decrease) in pension, OPEB and compensated absences	(50,495)
Increase (decrease) in deferred inflows of resources	<u>73,269</u>
Cash Provided by Operating Activities	<u><u>\$ 402,004</u></u>
CHANGES IN NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES	
Change in accounts payable for capital purchases	\$ (352,515)
Infrastructure abandoned	\$ 382,410

The accompanying notes are an integral part of these financial statements.



CITY OF IONE, CALIFORNIA

STATEMENT OF FIDUCIARY NET POSITION -  
AGENCY FUNDS

June 30, 2020

	<u>Total</u>
ASSETS	
Cash and investments	\$ 329,146
Accounts receivable	1,545
Due from other governments	111,595
Cash and investments with fiscal agent	<u>363,924</u>
Total Assets	<u><u>\$ 806,210</u></u>
LIABILITIES	
Refundable deposits	\$ 46
Due to others	<u>806,164</u>
Total Liabilities	<u><u>\$ 806,210</u></u>

The accompanying notes are an integral part of these financial statements.

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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## CITY OF IONE, CALIFORNIA

### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

#### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Ione (the City) was incorporated in 1953, under the laws and regulations of the State of California. The City operates under a Council-Manager form of government and provides the following services: public safety, highways and streets, sewer, culture-recreation, public improvements, planning and zoning, and general administrative services. The voters of the City give authority and responsibility for operations to the City Council. The City Council has the authority to employ administrative and support personnel to carry out its directives. The primary method used to monitor the performance of the City's management is the financial budget, which is adopted annually by the City Council.

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, the GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

##### Reporting Entity

The City operates as a self-governing local government unit within the state of California. It has limited authority to levy taxes and has the authority to determine user fees for the services that it provides. Voters elect a city council that passes laws and determines broad policies. The council also oversees the operations of the City and approves all budgets, fund transfers and fund balance reserves. The City's main funding sources include property taxes, sales taxes, other inter-governmental revenue from state and federal sources, user fees, and federal and state financial assistance.

The City participates in a number of joint powers authorities in which the City only has a residual equity interest in the related entity. The City is generally not liable for the liabilities of the entities if they dissolve. However, California Assembly Bill (AB) 1912 requires member agencies of a joint powers authority that participates in, or contracts with, a public retirement system to mutually agree as to the apportionment of the joint power authority's retirement obligation among themselves prior to filing a notice of termination. AB 1912 could result in the City being held responsible for a portion of a joint powers authority's retirement obligation if the joint powers authority does not have sufficient assets to fund the obligation. The City participates in the following Joint Powers Authorities: The Amador County Recreation Agency, Amador County Integrated Solid Waste Management Agency, Amador Fire Protection Authority, and Amador Regional Transit System.

##### Basis of Presentation

Government-wide and Fund Financial Statements: The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a

## CITY OF IONE, CALIFORNIA

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

#### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

specific function or segment. Certain indirect costs are included in the program expenses of most business-type activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services and privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the City are organized on the basis of funds. A fund is a separate self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the last is excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements and fiduciary fund statements, with the exception of agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 90 days of the end of the current fiscal period, with the exception of property taxes. Property taxes are considered to be available if they are collected within 60 days of the current fiscal period. Amounts received after the availability period are reported as unavailable revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Major revenues that are determined to be susceptible to accrual include property taxes and assessments, sales taxes, franchise taxes, charges for services, intergovernmental revenues, and earnings on investments. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time. Entitlements and shared revenues (government mandated nonexchange transactions) are recognized when the City has satisfied all applicable eligibility requirements and if the amounts are measurable. If the grant funds are received before the revenue recognition criteria are satisfied, the unearned amounts are reported as unearned revenue.

The City reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

HOME Program Grant Special Revenue Fund – This fund accounts for low- and moderate-income loans made using HOME program grant funds.

CDBG Program Grant Special Revenue Fund – This fund accounts for providing down payment assistance to buyers to expand opportunities to principally for low and moderate-income persons.

Local Traffic Mitigation Fund – This fund accounts for fees collected by the County and remitted to the City on all building permits for single or multi-family residential units and commercial industrial uses to be used to finance construction, improvement, and maintenance of public roads.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise fund are charges to customers or other funds for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The City reports the following major enterprise fund:

Sewer Enterprise Fund – This fund accounts for the operation of the City's sewer utility. Activities of this fund includes administration, operation and maintenance of the water and sewer systems and billing and collection activities. The Fund also accumulates resources for future expansion. All costs are financed through charges made to utility customers and developers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the Funds.

Additionally, the City reports the following fund types:

*GOVERNMENTAL FUNDS*

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (not including private purpose trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – The Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

*FIDUCIARY FUNDS*

Agency Funds – Agency Funds are used to account for assets held by the City in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments. The City's agency funds account for Community Facility Districts used for conduit debt owed by property owners, regional traffic mitigation funds and police asset seizure funds. The regional traffic mitigation funds are distributed to the Amador County Transportation Planning Agency for regional traffic mitigation activities. Asset seizure funds are seized by the Police Department and held until the assets are forfeited or returned to the owner.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents: The City's cash and cash equivalents are defined as cash on hand, demand deposits, and short-term investments with original maturities of three months or less, that are readily convertible to known amounts of cash and not subject to significant changes in value from interest rate fluctuations, including the City's investment in California Local Agency Investment Fund (LAIF), money market mutual funds and certificates of deposits.

Allocations of Investment Income Among Funds: Investment income is allocated to funds required by law or administrative action to receive investment income and proprietary funds. Interest is allocated on a monthly basis based on the weighted average cash balances in each fund receiving interest.

Receivables and Payables: Sales, use, and utility user taxes related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within 90 days of year end. Property taxes related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within 60 days of year-end. Federal and State grants are considered receivable and accrued as revenue when reimbursable costs are incurred. The amount recognized as revenue under the modified accrual basis of accounting is limited to the amount that is deemed measurable and available. Unbilled utility revenue earned is recognized as revenue and accounts receivable in the enterprise funds when the related service is performed.

Long-term loans in governmental funds represent low-and-moderate income housing loans under the HOME and CDBG programs, as described in Note D. Loans are recognized as receivables and deferred inflows of resources in governmental funds as the loans do not represent current available financial resources. Non-current interest receivable on the loans are also offset with deferred inflows for unavailable revenues as they are generally due when the related property is sold and do not represent resources available for appropriation.

Restricted Assets: Certain proceeds of long-term debt are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The "reserve" account is used to report resources set aside to make up potential future deficiencies in the bond's debt service. Certain unspent debt proceeds are restricted to specific capital projects by the applicable debt covenant. The City also collects impact fees in the Sewer Fund that are restricted for certain capital replacement activities.

Property Taxes: The County of Amador (the County) is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The City recognizes property taxes when the individual installments are due, provided they are collected within 60 days after year end. Secured property taxes are levied each July 1 on the assessed values as of January 1 of the prior year. These taxes are paid in two equal installments; the first is due November 1 and become delinquent with penalties after December 10; the second is due February 1 and become delinquent with penalties after April 10. Secured property taxes, which are delinquent and unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, costs and interest when paid. These taxes are secured by liens on the property being taxed.

The term "unsecured" refers to taxes on personal property other than land and buildings. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due and collected within 60 days after fiscal year-end. Unsecured property taxes are levied each July 1 on the assessed values as of January 1 of the prior year. They become delinquent on August 31. The County apportions

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

secured property tax revenue in accordance with the alternate methods of distribution, the “Teeter Plan,” as prescribed by Section 4717 of the California Revenue and Taxation code. Therefore, the City receives 100% of the secured property tax levies to which it is entitled, whether or not collected. Unsecured delinquent taxes are considered fully collectible. These taxes are accrued as intergovernmental receivables only if they are received from the County within 60 days after year end for the governmental funds and are accrued when earned for government-wide presentation regardless of the timing of the related cash flows.

Capital Assets: Capital assets are recorded at historical costs. Capital assets are not capitalized in governmental funds used to acquire or construct them. Capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the government-wide financial statements at historical cost or estimated historical cost if purchased or constructed. Contributed capital assets are recorded at their acquisition value, which is the price that would be paid to acquire the asset with equivalent service potential in an orderly market transaction at the acquisition date. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not included in the current year’s additions to governmental or business-type capital assets. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings	20-30 years
Building improvements	10-15 years
Site improvements	15-20 years
Equipment and machinery	3-20 years
Infrastructure	7-50 years

It is the policy of the City to capitalize all land, building, improvements, equipment, and infrastructure assets with an initial, individual cost of more than \$5,000. Costs of assets sold or retired and the resulting gain or loss is included in the operating statement of the related proprietary fund. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale. The proceeds reported in the governmental fund are eliminated and the gain or loss on sale is reported in the government-wide presentation.

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of financial position reports a separate section for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net position by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net position that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expenditure/expense) or an inflow of resources (revenue) until the earnings process is complete. The governmental funds report unavailable revenues for grants, loans receivable, accrued interest on loans receivable and other revenues when the amounts meet the asset recognition criteria under GASB 33 and were accrued as receivables, but the amounts were not received in the availability period. Deferred outflows and inflows of resources include amounts deferred related to the City’s pension plan under GASB 68 and the City’s OPEB Plan under GASB 75 as described in Notes H and I.

Compensated Absences: It is the City’s policy to permit employees to accumulate earned but unused vacation based on classification and length of service. Vacation is accrued when incurred in the government-wide presentation and in the proprietary funds and reported as a fund liability. Amounts that are expected to be liquidated with expendable available financial resources, for example, as a result of employee resignations or retirements that are currently payable, are reported as expenditures and a fund



CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources represent a reconciling item between the fund and government-wide presentation. No expenditure is reported in the governmental fund financial statements for these amounts.

City employees are granted vacation in varying amounts based on classification and length of service from 80 to 192 hours per year and may accumulate a maximum of 240 hours. The City Manager may approve vacation buyouts of up to 80 hours every 12-month period. Upon termination or retirement, the City pays 100% of the vacation time accrued. Sick leave is accrued from 80 to 96 hours per year and is capped at 960 hours. Sick leave is not payable at retirement except for one management employee who may elect to have 50% of sick leave hours paid at separation. The remaining employees may convert the sick leave to CalPERS service credit. General employees may select compensatory time-off to a maximum of 40 hours in lieu of overtime, which is included in compensated absences. Department heads are provided 5 days of administrative leave per fiscal year, which is not payable at separation and is not accrued as compensated absences. Compensated absences are liquidated by the General Fund and Sewer Enterprise Fund.

Interfund Transactions: Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” Advances between funds are reported as nonspendable fund balance in governmental funds to indicate they do not constitute resources available for appropriation.

Unearned Revenues: Unearned revenues arise when resources are received by the City before it has legal claim to them (i.e. when cost reimbursement grant revenues are received prior to the incurrence of qualifying expenditures) or when exchange revenues are received before the exchange takes place, such as unearned developer deposits for permitting and plan checks.

Long-term Debt: The proceeds of long-term debt of governmental funds are reported at face value (net of premium or discount) in the government-wide financial statements as other financing sources and represent a reconciling item between the fund and government-wide presentation. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the government-wide financial statements and represent a reconciling item between the fund and government-wide presentation. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the related proprietary fund. Issuance costs, even if withheld from the actual net proceeds received, are reported as expenditures/expenses of the governmental or proprietary fund.

Pension and Other Postemployment Benefits (OPEB) Plan: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to the pension plan, and pension expense, information about the fiduciary net position of the Commission’s California Public Employee’s Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General Fund and Sewer Enterprise Fund are used to liquidate the net pension liability and net OPEB liability.

Fund Balance: In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned fund balance.

Nonspendable – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which comprise prepaid items and long-term receivables.

Restricted – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the City Council. These amounts cannot be used for any other purpose unless the City Council modifies or removes the fund balance commitment.

Assigned – Fund balance should be reported as assigned when the amounts are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.

Unassigned – Unassigned fund balance is the residual classification of the City's funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

Net Position: The government-wide and proprietary fund financial statements present net position. Net position is categorized as the net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of payables and debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The purpose of each restriction is reported on the face of the statement of net position.

Unrestricted Net Position – This category represents net position of the City not restricted for any project or other purpose.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted, committed, assigned and unassigned

# CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

resources as they are needed. The City's committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Use of Estimates: The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Budgetary Information: The City Council annually adopts the budget resolution for all operating funds of the City. Budgetary control is legally maintained at the fund level. Department heads submit budget requests to the City Administrator. The Administrator prepares an estimate of revenues and prepares recommendations for the next year's budget. The preliminary budget may or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30.

All budget amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. Appropriations, except open project appropriations, and unexpended grant appropriations, lapse at the end of each fiscal year. Amounts shown in the financial statements represent the original budgeted amounts and all supplemental appropriations. The supplemental appropriations were immaterial. The budgetary data is prepared on the modified accrual basis consistent with the related "actual" amounts. The City does not use encumbrance accounting.

Excess Expenditures Over Appropriations: The following funds had excess expenditures and transfers out over appropriations:

Fund	Excess Over Appropriations
Home Program Grant Special Revenue Fund	\$ 18
Nonmajor Governmental Funds:	
COPS SLESF AB3229 Special Revenue Fund	2,174
Restricted Police Special Revenue Fund	28,951

Fund Balance Deficits: The General Fund, Safer Grant Special Revenue Fund, Railroad Depot Special Revenue Fund, Fire Services Impact Fees Capital Projects Fund and the Governmental Impact Fees Capital Projects Fund have fund balance deficits of \$253,392, \$1,801, \$14,574, \$1,000,293 and \$524,248, respectively. The deficit in the General Fund will be eliminated by future tax and other revenues and/or reductions in future expenditures. The deficits in the Safer Grant Special Revenue Fund and Railroad Depot Special Revenue Fund will be eliminated with future grants or transfers from other funds. The deficits in the impact fees funds will be eliminated by the collection of future impact fees.

New Pronouncements: In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. The requirements of this Statement are effective for periods beginning after June 15, 2019.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This Statement improves the information that is disclosed in the notes to government financial statements and clarifies which liabilities governments should include when disclosing information related to debt. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences and significant subjective acceleration clauses. For notes to the financial statement there is a requirement that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for the reporting periods beginning after June 15, 2019.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement enhances disclosures about capital assets and the cost of borrowing for a reporting period and simplifies the accounting for interest cost incurred before the end of a construction period. Interest cost incurred before the end of a construction period will be recognized as an expense rather than being recorded as part of the cost of capital assets in a business-type activity or enterprise fund and interest cost incurred by a fund using the current financial resources measurement focus before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for the reporting periods beginning after December 15, 2020.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The Statement indicates an issuer of a conduit debt obligation should not report a liability for the conduit debt obligation but requires an issuer to report a liability associated with an additional commitment or a voluntary commitment to support the debt. Additional commitments by an issuer to support the debt include extending a moral

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

obligation pledge, appropriation pledge or financial guarantee or pledging the issuer's own property, revenue or assets as security for the debt. Under a voluntary commitment, the issuer does not make an additional commitment, but on a voluntary basis decides to make a debt service payment or request an appropriation for a debt service payment in the event that the third party is, or will be, unable to do so. The Statement also provides criteria for issuers to determine whether they should record assets acquired or constructed with proceeds of arrangements identified as leases related to conduit debt obligations. The requirements of this Statement are effective for the reporting periods beginning after December 15, 2021.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement addresses issues related to public-private and public-public partnership arrangements (PPPs). PPPs are arrangements in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This statement requires that PPPs that meet the definition of a lease apply guidance in Statement No. 87, *Leases*, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of a service concession arrangement. This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement No. 87, as amended. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements that include an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for reporting periods beginning after June 15, 2022.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). This Statement 1) defines the term SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs to a SBITA; and 4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. This statement is effective for fiscal years beginning after June 15, 2022.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. This Statement requires for the purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans, the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, *Financial Reporting for Pension Plans*, or paragraph 3 of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, respectively. This

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement (1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

The City is currently analyzing the impact of the required implementation of these new statements.

NOTE B – CASH AND INVESTMENTS

The City follows the practice of pooling cash and investments of all funds. Cash represents cash on hand, demand deposits in the bank and amounts invested in the State of California Local Agency Investment Fund (LAIF). Cash and investments at June 30, 2020 are classified in the accompanying financial statements as follows:

	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Cash and cash equivalents	\$ 5,778,039	\$ 734,386	\$ 329,146	\$ 6,841,571
Restricted cash and investments	-	-	363,924	363,924
	<u>\$ 5,778,039</u>	<u>\$ 734,386</u>	<u>\$ 693,070</u>	<u>\$ 7,205,495</u>

## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE B – CASH AND INVESTMENTS (Continued)

As of June 30, 2020, the City's cash and investments consisted of the following:

Cash on hand	\$ 145
Deposits in financial institutions	5,654,354
Investments	
California Local Agency Investment Fund	801,354
Certificates of deposit	159,138
Money market mutual funds	590,504
Total investments	<u>1,550,996</u>
Total cash and investments	<u>\$ 7,205,495</u>

Investment policy: The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City investment policy.

	Maximum Maturity	Minimum Rating	Maximum Percentage on Dollar of Portfolio	Maximum Investment in One Issuer
U.S. Treasury obligations	5 years *	N/A	None	None
U.S. agency securities	5 years *	N/A	None	None
Bankers acceptances	270 days	AA	40%	30%
Commercial paper	180 days	A1/P1	15%	10%
Commercial paper	31 days	A1/P1	40%	10%
Time deposits	3 years *	NA	None	None
Negotiable certificates of deposit	3 years *	AA	30%	None
Repurchase Agreements	1 year	N/A	None	None
Medium term notes	5 years	AA	30%	None
Money market mutual funds	5 years	AA	15%	10%
Mutual funds	5 years	AAA	15%	10%
Local Agency Investment Fund (LAIF)	5 years	N/A	None	None

\* Maximum term unless expressly authorized by City Council and within prescribed time frames for the approval.

The City complied with the provisions of California Government Code pertaining to the types of investments held, institutions in which deposits were made and security requirements. The City will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE B – CASH AND INVESTMENTS (Continued)

**Interest Rate Risk:** Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City's investment in LAIF has an average maturity of 191 days.

Investment Type	Total	12 Months or Less	13 to 24 Months
LAIF	\$ 801,354	\$ 801,354	\$ -
Certificates of deposit	159,138	56,202	102,936
Money market mutual fund	590,504	590,504	-
Total Investments	<u>\$ 1,550,996</u>	<u>\$ 1,448,060</u>	<u>\$ 102,936</u>

**Custodial Credit Risk:** Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Governmental Code requires financial institutions to secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2020, the carrying amount of the City's deposits was \$5,654,354 and the balance in financial institutions was \$5,953,405. Of the balance in financial institutions, \$500,000 was covered by federal depository insurance and \$5,453,405 was covered by the pledging financial institution with assets held in a common pool for the City and other governmental agencies.

**Investment in LAIF:** LAIF was stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF was \$101,607,078,218, which is managed by the State Treasurer. Of that amount, 3.37% was invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**Credit Risk:** Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization as follows:



## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE B – CASH AND INVESTMENTS (Continued)

Investment Type	Total	Minimum Rating	Rating as of Year End	
			AAA	Not Rated
LAIF	\$ 801,354	N/A	\$ -	\$ 801,354
Certificates of deposit	159,138	N/A	-	159,138
Money market mutual funds	590,504	AA	590,504	-
Total Investments	<u>\$ 1,550,996</u>		<u>\$ 590,504</u>	<u>\$ 960,492</u>

Fair Value Measurements: The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The City's investment in LAIF, non-negotiable certificates of deposit and money market mutual funds are not subject to fair value measurements or are measured at the net asset value of the underlying investments.

## NOTE C – INTERFUND TRANSACTIONS

Current Interfund Balances

Due From Other Funds	Due to Other Funds	Amount
General Fund	Nonmajor Governmental Funds	<u>\$ 86,083</u>
Total due to/from other funds		<u>\$ 86,083</u>

This balance resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur. All interfund receivables are expected to be paid back within the next fiscal year.

Long-Term Interfund Advances

At June 30, 2020, the funds below had made advances which were not expected to be repaid within the next year. The funds with the advance to other funds report nonspendable fund balance to indicate the amounts are not available for appropriation.

Advances to Other Funds	Advances From Other Funds	Amount
General Fund	Nonmajor Governmental Funds	\$ 662,453 (a)
Local Traffic Mitigation Fund	General Fund	180,000 (b)
Sewer Enterprise Fund	General Fund	308,955 (c)
Nonmajor Governmental Funds	General Fund	1,071,390 (d)
	Nonmajor Governmental Funds	<u>864,804 (e)</u>
		<u>\$ 3,087,602</u>

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE C – INTERFUND TRANSACTIONS (Continued)

- (a) The General Fund advanced \$375,000 to the Governmental Impact Fees Fund and \$287,453 to the Fire Services Impact Fees Fund to fund construction and expansion of capital facilities. A resolution adopted on June 2, 2015 indicated reimbursement from the General Plan Impact Fees Fund and Fire Impact Fees Fund is expected to be made from future development impact fees.
- (b) On October 2, 2018, \$180,000 was advanced from the Local Traffic Mitigation Fund to the General Fund to cover a legal settlement. Currently no repayment schedule has been established to reimburse the Traffic Mitigation Fund.
- (c) On June 12, 2014 the Sewer Enterprise Fund advanced \$244,800 to the General Fund to be reimbursed by the General Fund at such time as the Howard Property Trust redeems sewer connection fees credits and/or annexation per the agreement between the City and Howard Property Trust and \$65,155 of Amador Regional Sanitation Agency Funds were transferred by the Sewer Fund to the General Fund to be repaid as funds become available per a resolution adopted June 2, 2015. As of June 30, 2020, \$1,000 was paid on the \$65,155 advance and the outstanding balance was \$64,155.
- (d) Various nonmajor governmental funds advanced \$1,071,390 to the General Fund as follows:
  - (1) A resolution adopted June 2, 2015 indicated \$208,230 was advanced to the General Fund from the Gas Tax Fund to cover the structural City's deficit in the General Fund. As of June 30, 2020, \$10,229 was paid on the advance and the outstanding balance was \$198,001.
  - (2) \$563,356 was advanced to the General Fund to cover the City's structural deficit in the General Fund from the Transportation Development Act Fund. A resolution adopted on December 6, 2011 indicates the total amount of advanced monies owed to the City's Transportation Development Act Fund will be repaid on a semi-annual basis over the next ten years at an interest rate of 1% per annum. As of June 30, 2020, \$32,917 was paid on the advance and the outstanding balance was \$530,439.
  - (3) The Measure M Fund advanced \$364,107 to the General Fund to cover the structural deficit in the General Fund. A resolution adopted on December 6, 2011 indicates that total amount of advanced monies owed to the Measure M Fund will be repaid on a semi-annual basis over the next ten years at an interest rate of 1% per annum. As of June 30, 2020, \$21,157 was paid on the advance and the outstanding balance was \$342,950.
- (e) Various nonmmajor governmental fund advanced \$864,804 to other nonmajor governmental funds as follows:
  - (1) A resolution adopted June 2, 2015 indicated the Gas Tax Fund advanced \$43,000 to Governmental Impact Fees Fund to fund a structural deficit the Fund.
  - (2) A resolution adopted June 2, 2015 indicated the Impact Police Fund advanced \$180,000 to the Governmental Impact Fees Fund and \$616,804 to the Fire Services Impact Fees Fund to fund fire station construction.
  - (3) A resolution adopted June 2, 2015 indicated the Impact Fees – General Administration Fund advanced \$25,000 to Impact Fees Fire Fund to fund fire station construction.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE C – INTERFUND TRANSACTIONS (Continued)

Interfund Transfers

Interfund transfers consisted of transfers of \$649,551 within nonmajor governmental funds. The transfers within nonmajor governmental funds were to separate impact fees recorded previously in the Public Maintenance District Special Revenue Fund in the past into the Restricted Police Special Revenue Fund and Restricted Fire Special Revenue Fund.

NOTE D – LOANS RECEIVABLE

At June 30, 2020, the City had the following loans receivable outstanding:

HOME Program	\$ 1,162,689
CDBG First Time Home Buyer	397,416
Nonmajor Governmental Funds	<u>52,761</u>
Loans, net	<u><u>\$ 1,612,866</u></u>

HOME Program

The City provides loans to qualified first time buyers through the federally funded HOME Program. Under this program, principal and interest payments are deferred until the loan is refinanced or title to the property changes. These loans carry a 2% or 3% interest rate with a maturity of 30 years.

CDBG First Time Home Buyer

The City administers a First Time Homebuyer Loan Program that provides low interest rate second mortgage loans to eligible home buyers to assist in the purchase of a home. Loans carry interest at 3% or are interest free. Funding is provided through the Community Development Block Grant Program.

CDBG Housing Rehabilitation Program

The City administers a Housing Rehabilitation Loan Program using the federal Housing and Community Development Act funds. Under this program, residents with incomes below a certain level are eligible to receive low interest loans secured by deeds of trust for rehabilitation of their homes. These loans carry interest rates of 2% or 3% and are generally due upon transfer of the home or refinancing.

## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE E – CAPITAL ASSETS

Governmental capital assets activity for the year ended June 30, 2020 was as follows:

	Balance at June 30, 2019	Additions	Retirements	Transfers	Balance at June 30, 2020
Capital assets, not being depreciated:					
Land	\$ 29,696,609	\$ -	\$ -	\$ -	\$ 29,696,609
Construction in progress	9,148	14,517	-	-	23,665
Total capital assets, not being depreciated	29,705,757	14,517	-	-	29,720,274
Capital assets, being depreciated:					
Buildings and improvements	3,395,120	-	-	-	3,395,120
Site improvements	1,174,798	-	-	-	1,174,798
Vehicles and equipment	2,649,813	399,237	(20,335)	-	3,028,715
Infrastructure	2,959,806	-	-	-	2,959,806
Total capital assets, being depreciated	10,179,537	399,237	(20,335)	-	10,558,439
Less accumulated depreciation for:					
Buildings and improvements	(1,521,216)	(73,089)	-	-	(1,594,305)
Site improvements	(686,431)	(54,626)	-	-	(741,057)
Vehicles and equipment	(2,156,977)	(187,490)	20,335	-	(2,324,132)
Infrastructure	(1,378,880)	(133,706)	-	-	(1,512,586)
Total accumulated depreciation	(5,743,504)	(448,911)	20,335	-	(6,172,080)
Capital assets being depreciated, net	4,436,033	(49,674)	-	-	4,386,359
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 34,141,790	\$ (35,157)	\$ -	\$ -	\$ 34,106,633

Depreciation expense for governmental capital assets was charged to functions as follows:

General governmental	\$ 49,980
Public safety	194,494
Public works	19,888
Streets	73,696
Community development	15,685
Parks	95,168
Total governmental activities depreciation expense	<u>\$ 448,911</u>

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE E – CAPITAL ASSETS (Continued)

Business-type capital assets activities for the year ended June 30, 2020 was as follows:

	Balance at June 30, 2019	Additions	Retirements	Transfers	Balance at June 30, 2020
Capital assets, not being depreciated:					
Land	\$ 3,873,444	\$ -	\$ -	\$ -	\$ 3,873,444
Construction in progress	1,872,525	-		(19,577)	1,852,948
Total capital assets, not being depreciated	5,745,969	-	-	(19,577)	5,726,392
Capital assets, being depreciated:					
Buildings and improvements	1,460,112	-	-	-	1,460,112
Site improvements	446,396	-	-	-	446,396
Vehicles and equipment	660,007	45,212	-	-	705,219
Infrastructure	10,881,067	177,519	(382,410)	19,577	10,695,753
Total capital assets, being depreciated	13,447,582	222,731	(382,410)	19,577	13,307,480
Less accumulated depreciation for:					
Buildings and improvements	(908,069)	(35,756)	-	-	(943,825)
Site improvements	(393,596)	(4,400)	-	-	(397,996)
Vehicles and equipment	(551,425)	(20,080)	-	-	(571,505)
Infrastructure	(3,077,458)	(310,199)	-	-	(3,387,657)
Total accumulated depreciation	(4,930,548)	(370,435)	-	-	(5,300,983)
Capital assets being depreciated, net	8,517,034	(147,704)	(382,410)	19,577	8,006,497
BUSINESS-TYPE ACTIVITIES					
CAPITAL ASSETS, NET	\$ 14,263,003	\$ (147,704)	\$ (382,410)	\$ -	\$ 13,732,889

The \$382,409 retirement of infrastructure represents a payable for sludge removal recorded in 2019 that should not have been accrued that was removed in 2020. It had no effect on the change in net position.

NOTE F – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Governmental Activities:					
Note payable	\$ 20,076		\$ (12,343)	\$ 7,733	\$ 7,733
Firehouse loan	322,575		(29,713)	292,862	31,062
Compensated absences	116,080	\$ 32,380		148,460	62,706
Pension liability	2,494,703	57,103		2,551,806	
OPEB obligation	2,182,061		(895,497)	1,286,564	
Governmental activities long-term liabilities	\$ 5,135,495	\$ 89,483	\$ (937,553)	\$ 4,287,425	\$ 101,501
Business-Type Activities:					
I - Bank Installment loan	\$ 2,851,039		\$ (85,430)	\$ 2,765,609	\$ 87,413
Compensated absences	8,300	\$ 2,039		10,339	742
Pension liability	234,835	11,919		246,754	
OPEB obligation	155,444		(64,453)	90,991	
Business-type activities long-term liabilities	\$ 3,249,618	\$ 13,958	\$ (149,883)	\$ 3,113,693	\$ 88,155

## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE F – LONG-TERM LIABILITIES (Continued)

Long-term debt of the City's governmental activities consists of the following as of June 30, 2020:

Note Payable – Direct Borrowing: On June 6, 2018 the City received a loan from American River Bank in the amount of \$55,000 to purchase a commercial lawn mower for City parks, which is secured by the lawn mower. Payments of \$1,048 are due quarterly with interest at 5.06% from September 25, 2018 to June 25, 2023. On January 1, 2019, the City made an additional principal payment of \$25,000 resulting in a final payment due on March 25, 2021.

Firehouse Loan – Direct Borrowing: On August 28, 2008 the City entered into a loan agreement with Calcase Public Funding Corporation in the principal amount of \$560,000 to partially finance the construction of a new firehouse. The loan is payable in monthly instalments of \$3,494 through August 28, 2028 at 3.9%. The City has the option to prepay the loan by paying all payments then due (including accrued interest, if any) plus the termination value as stipulated in the agreement. Upon default, the lender may call all payments immediately due and payable. Delinquent payments are subject to a default interest rate of the lesser of the highest rate permitted by law or 12%.

Payments due on the note payable are as follows:

Fiscal Year Ended June 30	Principal	Interest	Total
2021	\$ 7,733	\$ 166	\$ 7,899
Totals	<u>\$ 7,733</u>	<u>\$ 166</u>	<u>\$ 7,899</u>

Payments on the Firehouse Loan are due as follows:

Fiscal Year Ended June 30	Principal	Interest	Total
2021	\$ 31,062	\$ 10,870	\$ 41,932
2022	32,295	9,637	41,932
2023	33,577	8,355	41,932
2024	34,910	7,022	41,932
2025	36,296	5,635	41,931
2026-2029	124,722	8,062	132,784
Totals	<u>\$ 292,862</u>	<u>\$ 49,581</u>	<u>\$ 342,443</u>

Long-term debt of the City's business-type activities consists of the following as of June 30, 2020:

Installment Sale Agreement – Direct Borrowing: On September 1, 2013, the City entered into an installment sale agreement with the California Infrastructure and Economic Development Bank to borrow \$3,250,000 for use on the City's Wastewater Compliance Project. The agreement is secured by a pledge of the net sewer enterprise system revenues. The agreement requires the net sewer enterprise system revenues to equal 110% of the Installment Sale Agreement debt service payments and at least 100% of all debt service payments, including subordinate debt. Principal payments ranging from \$76,175 to \$148,138 are due yearly on August 1 and interest payments ranging from \$1,533 to \$34,315 are due on February 1 and August 1 through August 1, 2043 at 2.07%. Upon default, the lender may call all payments immediately due and payable. Delinquent payments are subject to a default interest rate of the lesser of the highest rate permitted by law or 12%.

## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE F – LONG-TERM LIABILITIES (Continued)

The following is the amortization schedule for this loan:

Fiscal Year Ended June 30	Principal	Interest	Total
2021	\$ 87,413	\$ 56,343	\$ 143,756
2022	89,441	54,513	143,954
2023	91,516	52,640	144,156
2024	93,639	50,724	144,362
2025	95,811	48,763	144,574
2026-2030	513,448	212,773	726,220
2031-2035	575,836	156,462	732,298
2036-2040	645,805	93,308	739,113
2041-2044	572,701	24,050	596,751
Totals	<u>\$ 2,765,609</u>	<u>\$ 749,575</u>	<u>\$ 3,515,184</u>

Pledged Revenue: The City has pledged net sewer enterprise system revenue to repay the \$3,250,000 Installment Sale Agreement through August 1, 2043. Annual debt service principal and interest payments are expected to require less than 90% of net sewer enterprise system revenues. Total remaining principal and interest payments are disclosed in the table above. Total cash basis principal and interest payments made during the year ended June 30, 2020 were \$143,562 and net sewer enterprise system revenues were \$543,940.

## NOTE G – CONDUIT DEBT

During the year ended June 30, 1990, the City of Ione created two Community Facilities Districts (CFDs) that issued conduit debt. The City Council and management are responsible for the administration of the Community Facilities Districts formed under the provisions of Mello-Roos, but the City is not obligated to repay the special assessment debt issued by the CFDs. On August 16, 2006, the CFD No. 2005-1 and 2005-2IA No. 1 and 2005-2IA No. 2 of the City of Ione 2006 Special Tax Refunding Bonds were issued to refund 1989-1 and 1989-2 Bonds. The 2006 Bonds are payable solely from special tax revenues collected by the CFDs. The City has no direct or implied obligation to repay the conduit debt.

The amount of the special assessment debt with no City commitment outstanding at June 30, 2020 was as follows:

2018 Special Tax Refunding Bonds (Community Facilities District 2005-2, Improvement Area No. 1)	\$ 2,575,479
2006 Special Tax Refunding Bonds (Community Facilities District 2005-2, Improvement Area No.3)	<u>3,655,000</u>
Total	<u>\$ 6,230,479</u>

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE H – PENSION PLAN AND DEFERRED COMPENSATION PLANS

**A. General Information about the Defined Benefit Pension Plan**

Plan Description

All qualified permanent and probationary employees are eligible to participate in the City's Cost-Sharing Multiple Employer Defined Benefit Pension Plan (the Plan or PERFC) administered by the California Public Employees' Retirement System (CalPERS). PERFC consists of a miscellaneous risk pool and a safety risk pool, which are comprised of the following rate plans:

- Miscellaneous Rate Plan
- Miscellaneous Second Tier Rate Plan
- PEPRA Miscellaneous Rate Plan
- Safety Rate Plan
- Safety Second Tier Rate Plan
- PEPRA Safety Police Rate Plan

Although one Plan exists, CalPERS provides the information separately for the Miscellaneous and Safety Risk Pools and the information is presented separately below where available. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov)

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the 1959 Survivor Benefit level 4, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The Plan's provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous Rate Plan	Miscellaneous Second Tier Rate Plan	PEPRA Miscellaneous Rate Plan
Hire date	Prior to August 13, 2011	August 13, 2011 to December 31, 2012	On or after January 1, 2013
Benefit formula (at full retirement)	2.5% @ 55	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	0.00%	0.00%	6.25%
Required employer contribution rates	0.00%	8.081%	6.985%



## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE H – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

	Safety Rate Plan	Safety Second Tier Rate Plan	PEPRA Safety Rate Plan
	Prior to August 13, 2011	August 13, 2011 to December 31, 2012	On or after January 1, 2013
Benefit formula (at full retirement)	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	3.00%	2.40% to 3.00%	2.00% to 2.70%
Required employee contribution rates	7.00%-9.00%	9.00%	9.50%-12.00%
Required employer contribution rates	13.540%-20.707%	18.928%	10.216%-13.034%

All rate plans except the PEPRA rate plans are closed to new members that are not already CalPERS participants. All miscellaneous rate plans are combined and reported below as the Miscellaneous Risk Pool and all safety rate plans are combined and reported below as the Safety Risk Pool.

**Contributions:** Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the risk pools are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, the contributions recognized as part of pension expense for each risk pool were as follows:

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Contributions - employer	\$ 167,217	\$ 208,743	\$ 375,960

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources**

As of June 30, 2020, the City reported a net pension liability for its proportionate share of the net pension liability of each risk pool as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous Risk Pool	\$ 1,219,970
Safety Risk Pool	1,578,590
Total Net Pension Liability	\$ 2,798,560
<b>Financial Statement Classification:</b>	
Governmental Activities	\$ 2,551,806
Business-type Activities	246,754
Total Net Pension Liability	\$ 2,798,560

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE H – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

The City's net pension liability for each risk pool is measured as the proportionate share of the net pension liability. The net pension liability of each risk pool is measured as of June 30, 2019, and the total pension liability for each risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the risk pool relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each risk pool as of June 30, 2020 and 2019 from the measurement date as of the previous year-end were as follows:

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Proportion - June 30, 2019	0.03061%	0.02686%	0.02833%
Proportion - June 30, 2020	0.03046%	0.02529%	0.02731%
Change - Increase (Decrease)	-0.00015%	-0.00157%	-0.00102%

For the year ended June 30, 2020, the City recognized pension expense of \$547,245 for both risk pools combined. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to each risk pool and combined from the following sources:

	Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 375,960	\$ -
Differences between actual and expected experience	187,800	(6,565)
Changes in assumptions	122,877	(33,249)
Differences between the employer's contributions and the employer's proportionate share of contributions	99,329	(2,548)
Change in employer's proportion	8,604	(154,435)
Net differences between projected and actual earnings on plan investments	-	(43,045)
Total	<u>\$ 794,570</u>	<u>\$ (239,842)</u>
<u>Financial Statement Classification:</u>		
Governmental Activities	\$ 750,130	\$ (221,407)
Business-type Activities	44,440	(18,435)
Total	<u>\$ 794,570</u>	<u>\$ (239,842)</u>

## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE H – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date above will be recognized as a reduction of the net pension liability in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the risk pools will be recognized as pension expense over the expected average remaining service life of participants of 3.8 years or over 5 years for the net differences between projected and actual earnings on plan investments as follows:

Year Ended June 30	Total
2021	\$ 201,721
2022	(46,453)
2023	14,966
2024	8,534
	<u>\$ 178,768</u>

Actuarial Assumptions: The total pension liabilities in the June 30, 2018 actuarial valuations for each risk pool was determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization Method	Level Percent of Payroll
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	0.4% to 8.5% Miscellaneous and 0.97% to 17% Safety, depending on entry age and service
Investment Rate of Return	7.15%
Mortality	Derived using CalPERS membership data for all funds

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2005). All other actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study Report can be found on CalPERS' website under Forms and Publications.

Change of Assumptions: The demographic assumptions and inflation rate were changed in accordance with the CalPERS Experience Study and Review of Actuarial Assumptions in December 2017. There were no changes in the discount rate.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE H – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

**Discount Rate:** The discount rate used to measure the total pension liability was 7.15% in the June 30, 2018 accounting valuation. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be able to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of plan investments was applied to all periods of projected payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above adjusted to account for administrative expenses.

The table below reflects the long-term expected real rate of return by asset class for each rate plans as of the measurement date. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11(b)
Global equity	50.0%	4.80%	5.98%
Global fixed income	28.0%	1.00%	2.62%
Inflation sensitive	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) An expected inflation of 2.0% used for this period.

(b) An expected inflation of 2.92% used for this period.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:** The following presents the City's proportionate share of the net pension liability for each risk pool, calculated using the discount rate for each risk pool, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE H – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

	Miscellaneous Risk Pool	Safety Risk Pool	Total
1% Decrease			6.15%
Net Pension Liability	\$ 1,722,139	\$ 2,346,724	\$ 4,068,863
Current Discount Rate			7.15%
Net Pension Liability	\$ 1,219,970	\$ 1,578,590	\$ 2,798,560
1% Increase			8.15%
Net Pension Liability	\$ 805,464	\$ 948,840	\$ 1,754,304

Pension Plan Fiduciary Net Position: Detailed information about each risk pool's fiduciary net position is available in the separately issued CalPERS financial reports.

**C. Payable to the Pension Plan**

There were no significant payables to the Plan at June 30, 2020.

**D. Deferred Compensation Plan**

City employees may defer a portion of their compensation under a City sponsored deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed; distributions are defined under the plan. The contribution is made by the participant and the City does not match any portion of the contribution. The City does make contributions to certain management employee deferred compensation accounts as authorized under individual employment contracts. The plan trustee is the California Public Retirement System.

The laws governing deferred compensation plans requires plan assets to be held in trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under this plan are not the City's property and are not subject to claims by general creditors of the City, they have been excluded from these financial statements.

NOTE I – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information about the OPEB Plan: The City offers a single employer defined benefit OPEB plan (Plan) to eligible employees and their dependents under a City Council Resolution. Health insurance benefits are provided by CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA). The City pays the benefits described in the Plan Description paragraph below. The City also pays the CalPERS administrative fee of .23% of the premium. The City does not offer vision, dental or life insurance benefits to retirees. No publicly available financial statements are available for the Plan.

In September 2022, the City Council approved participation in the Public Agency Retirement Solutions (PARS) Post-Employment Benefits Trust Program, allowing the City to contribute funds to a trust fund for OPEB benefits.

Plan Description: The City of Ione's Post-Retirement Healthcare Plan is a multiple employer defined benefit healthcare plan administered by CalPERS. CalPERS provides medical insurance benefits only to eligible retirees and their eligible dependents. The City approved post-retirement health insurance benefits

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE I – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

for all of its employees under the Public Employees' Medical and Hospital Care Act (PEMHCA). Active employees are entitled to receive benefits after required service of five years if they retire from active City service. Employees hired prior to July 1, 2019: The City will reimburse the retiree for elected coverage (employee only, employee plus one or employee plus family) up to a cap of \$1,400 for Police Department employees and \$1,250 for all other employees. After the retiree's death, the City continues to cover a percentage of the cost of spousal supplemental or medical premiums that ranges from 50% after 5 years of services up to 100% after 20 years of service. Employees hired on or after July 1, 2019: The City will pay the CalPERS statutory minimum, will deduct the balance of premiums from the retiree's retirement payment and does not cover the cost of any spousal supplemental or medical premiums. The CalPERS statutory minimum was \$139 for the year ended June 30, 2020. For employees who retired directly from the City prior to July 1, 2019 under CalPERS, the retiree receives a benefit up to a specified cap per month towards paying retiree medical premiums. The cap increased \$50 per year under the unequal method until 2020 when it reached \$1,000.

Funding Policy: As of June 30, 2020 the City Council has not adopted a funding policy. The City is on the pay as you go basis for paying the OPEB benefits. No benefits are held in a trust that meets the criterion in GASB 75, paragraph 4.

Employees Covered By Benefit Terms: At the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefit payments	5
Active plan members	12
Total	17

Contributions: The City Council has the authority to establish and amend contribution requirements of the City and employees under its municipal code and employment agreements. The total City contributions, on the pay as you go basis, for the year ended June 30, 2020 was \$29,312 plus an implied subsidy payment of \$6,440 for total contributions of \$35,752.

Net OPEB Liability: The City's OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation at July 1, 2019. At June 30, 2020 the City reported a net OPEB liability of \$1,377,555.

Actuarial Assumptions: The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2019
Measurement date	June 30, 2019
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	3.13%
Salary increases	3.00%
Inflation	3.00%
Age adjustment factor	4.00%
Percent of retirees with spouses	66.6%
Investment rate of return	N/A

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE I – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Healthcare trend rate used was as follows: Pre-Medicare – 5% for 2019-2023, 5.2% for 2024-2069 and 4% for 2070 and later years; Medicare – 4% for all years. Pre-retirement mortality was determined using RP-2014 Employee Mortality, without projection. Post-retirement mortality was determined using RP-2014 Healthy Annuitant Mortality, without projection. Actuarial assumptions used in the valuation were based on a review of plan experience during the period September 1, 2016 to June 30, 2017.

Change in Assumptions: The discount rate in the July 1, 2019 valuation was changed from 3.62% to 3.13%.

Discount Rate: The discount rate used to measure the total OPEB liability was 3.13%, which was the Fidelity GO AA 20 Years Municipal Index rate. The projection of cash flows used to determine the discount rate assumed the City's contributions will continue based upon the current OPEB funding policy. Based on those assumptions, there will be no fiduciary net position available to make future benefit payments.

Changes in the Net OPEB Liability: The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability during the measurement period.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2019	\$ 2,337,505	\$ -	\$ 2,337,505
Changes in the year:			
Service cost	229,483	-	229,483
Interest on the OPEB liability	92,023	-	92,023
Changes in benefit terms	140,911	-	140,911
Difference between expected and actual experience	(1,056,718)	-	(1,056,718)
Change in assumptions	(315,368)	-	(315,368)
Contributions	-	50,281	(50,281)
Benefit payments	(50,281)	(50,281)	-
Net changes	(959,950)	-	(959,950)
Balance at June 30, 2020	\$ 1,377,555	\$ -	\$ 1,377,555

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the City's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 2.13%	Discount Rate 3.13%	1% Increase 4.13%
Net OPEB liability	\$ 1,567,622	\$ 1,377,555	\$ 1,219,117

## CITY OF IONE, CALIFORNIA

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

## NOTE I – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Trend Rates: The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Healthcare Trend Rate	1% Increase
Net OPEB liability	\$ 1,270,467	\$ 1,377,555	\$ 1,476,744

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB: For the fiscal year ended June 30, 2020, the City recognized OPEB expense of \$245,934. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2020, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ (372,772)
Difference between expected and actual experience	-	(905,758)
City contributions subsequent to measurement date	35,752	-
Total	\$ 35,752	\$ (1,278,530)

The deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense over the 7.1-year remaining service life of participants as follows:

Year Ended June 30	
2020	\$ (216,103)
2021	(216,103)
2022	(216,103)
2023	(216,103)
Thereafter	(414,118)
	<u>\$ (1,278,530)</u>

Payable to the OPEB Plan: There were no payables to the OPEB Plan at June 30, 2020.



CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE J – INSURANCE

The City is a member of the Northern California Cities Self Insurance Fund (NCCSIF) along with twenty other northern California cities. The NCCSIF is a joint powers authority (JPA) organized in accordance with Article I, Chapter 5, Division 7, Title I of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide excess liability insurance. The NCCSIF provides claims processing administrative services, risk management services and actuarial studies. A member from each city governs the NCCSIF. The City Council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. The City does not retain the risk of loss. However, ultimate liability for payment of claims and insurance premiums resides with member cities. The NCCSIF is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities. If the JPA becomes insolvent, the City is responsible only to the extent of any deficiency in its equity balance.

The NCCSIF establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not reported. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision of inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

Settlements have not exceeded the insurance coverage for the past three fiscal years. There have not been any significant reductions in insurance coverage over the prior year. The audited financial statements of the JPA are available at the NCCSIF's office.

The City's insurance coverage and the respective coverage providers are as follows:

Amount	Coverage Provider	Payment Source
<i>LIABILITY CLAIMS:</i>		
\$0 - 50,000	Self-insured	Banking layer
50,001 - 500,000	Northern California Cities Self-Insurance Fund	Shared risk pool
500,001 - \$40,000,000	California Joint Powers Risk Management Authority	Shared risk pool
<i>PROPERTY CLAIMS (INCLUDING VEHICLE):</i>		
\$0 - 5,000	Self-insured	Banking layer
5,001 - \$1,000,000,000	Commercial insurance	Shared risk pool
<i>PROPERTY CLAIMS - BOILER AND MACHINERY:</i>		
\$0 - 2,500	Self-insured	Banking layer
2,501 - \$100,000,000	Commercial insurance	Shared risk pool
<i>FLOOD</i>		
\$0 - 100,000-250,000	Self-insured	Banking layer
250,000 - \$10,000,000	Commercial insurance	Shared risk pool
<i>WORKERS' COMPENSATION:</i>		
\$0 - 100,000	Self-insured	Banking layer
100,001 - 500,000	Northern California Cities Self-Insurance Fund	Shared risk pool
500,001 - \$5,000,000	California State Association of Counties Excess Insurance	Shared risk pool
<i>CYBER</i>		
\$0 - \$3,000,000	Commercial insurance	Shared risk pool

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE K – COMMITMENTS AND CONTINGENCIES

Grant Contingency: The City participates in various federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

Legal Contingencies: The City is party to various claims, legal actions and complaints that arise in the normal operation of business. Management and the City's legal counsel believe that there are no material loss contingencies that would have a material adverse impact on the financial position of the City.

Golf Course Lease Receivable: On July 30th, 1990, the City entered into an agreement with Portlock International to lease the City owned property for the operation of a public golf course. The term of the lease is fifty-five years commencing in June 1994. The rent is due as follows: years 6 to 10 is 1%, years 11 to 15 is 2%, years 16 to 20 is 3% and years 21 to 55 is 4% of gross revenue from the operation of the golf course, clubhouse, pro shop, driving range and other golf course facilities with a minimum annual rent of \$43,000. Under this agreement the City received \$37,000 of lease revenue during the year ended June 30, 2020. The agreement also states that lessee will pay the City the greater of \$50,000 or 1% of the sales price, if the lessee assigns its leasehold interest to a third party.

Revenue Limitations Imposed by California Proposition 218: Proposition 218, which was approved by the voters in November 1996, regulates the City's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Sewer Plant Cease-and-Desist Order: On April 8, 2011, the Central Valley Regional Water Quality Control Board (the Board) issued a Cease-and-Desist Order (the "Order") requiring the City to take certain actions to address violations of waste discharge requirements related to operations of the City's wastewater treatment facilities. The Order requires the City to take actions to correct violations in accordance with a specified timeframe. If the City fails to meet the requirements of the Order, the Board has the authority to impose fines and penalties. No fines or penalties have been assessed under the Order through year-end and the City believes it has addressed all violations and is waiting for the Board to accept the City's corrective actions.

Contract Commitment: On July 1, 2013, the City entered into an agreement with the PERC Water Corporation for the operation and maintenance of the Wastewater Treatment Facility, the Tertiary Treatment Facility and the Sewer Collection System owned by the City. The agreement is effective for four years and may be extended for three additional two-year periods. The monthly cost for the year ended June 30, 2020 was \$32,871 and is adjusted annually for inflation. The agreement was extended through June 30, 2023 on May 18, 2021 for a total cost of approximately \$422,000 per year.

Solar Energy Power Commitment: On December 4, 2019, the City approved a solar energy power purchase agreement with IW Solar, LLC, to install, finance, own or control and operate a solar energy generation facility within the City to provide power to the wastewater plant. The initial term is 25 years with three additional 5-year automatic extensions unless terminated by the City. Under the agreement the City would purchase 100% of the energy output from the solar generation facility for the term of the agreement for a fixed rate of \$0.1275/kWh. The City has the option to purchase the solar generation

## CITY OF IONE, CALIFORNIA

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

#### NOTE K – COMMITMENTS AND CONTINGENCIES (Continued)

facility from IW Solar, LLC at the 10<sup>th</sup>, 15<sup>th</sup> and last year of the initial or extension term anniversary date of operation. The purchase price is the greater of the fair value of the solar generation facility based on an independent appraisal or a buyout price equal to 120% of the remaining debt used to finance the solar generation facility. If the City defaults under the agreement, the City is required to pay IW Solar, LLC the greater of the termination value specified in the contract plus removal costs or the difference between the contract amount expected to be paid by the City under the agreement over the initial term and the actual revenues received from the of the system's output. The termination value begins at \$1.5 million and declines to \$816,962 in year 25.

Development Agreements: The City collects impact fees under development agreements to reimburse the City for estimated financial impacts of the development on the City's police, fire, parks, streets, administration and sewer infrastructure. These fees are restricted for the related activities as reported in capital projects funds and the Sewer Fund. The fees are contractually determined, and it is not certain that the fees will be sufficient to make the necessary improvements to the related infrastructure.

#### NOTE L – RELATED PARTY TRANSACTIONS

A member of the City Council is a person in a management position of a local golf course. The City provides tertiary water to the golf course for a contractual rate of \$70,000 per year under an agreement approved prior to the Council member being hired by the golf course. The City Council approved a credit of these charges of \$21,467 in November 2021 due to delivering less water in fiscal 2020 and 2021 than in previous fiscal years. The City also leases land to the golf course as described in Note K. The Council member has recused himself from voting on any transaction affecting the golf course.

#### NOTE M – SUBSEQUENT EVENTS

The City was awarded the following grants subsequent to June 30, 2020:

- The City was allocated \$2,049,648 of American Rescue Plan Act funding from the federal government that was received in two installments during the years ended June 30, 2022 and 2023. Eligible uses include responding to the COVID-19 public health emergency or its negative financial impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries; responding to workers performing essential work by providing premium pay to eligible workers; for the provision of government services to the extent of the reduction in revenue; and to make investments in water, sewer, or broadband infrastructure. The City Council approved a spending plan as identified by the Ad Hoc committee during the year ended June 30, 2022.
- On July 20, 2021, the City approved a project to maintain and rehabilitate a portion of West Marlette Street using Senate Bill 1 (SB-1) Road Repair and Accountability Act of 2017 funding of \$156,182 awarded to the City.
- On September 7, 2021, the City approved \$38,200 of awards to local businesses from a \$63,000 Community Development Block Grant program – Coronavirus, Aid Relief, Economic Security Act (CDBG-V1) award received by the City.

CITY OF IONE, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE M – SUBSEQUENT EVENTS (Continued)

Significant contracts approved subsequent to June 30, 2020 include the following:

- On May 4, 2021, a contract for the Interim City Manager was approved with compensation of \$10,000 per month through October 30, 2021. The Interim City Manager was approved as the City Manager in September 2022 under a contract totaling \$230,925. The contract ended in February 2023.
- On October 20, 2021, a contract was approved to repair and install a urethane roof on E.B. Hall for \$97,000.
- On December 7, 2021, a contract was approved for engineering design services for the Wastewater and Tertiary Treatment Plants Interconnection Piping Project for \$113,293.
- On December 22, 2021 the City purchased a building at 17 East Main Street for \$297,000 that will allow the expansion of the City Hall.
- On January 18, 2022, an information technology services agreement was approved for an annual amount of \$35,016.
- On June 7, 2022, an agreement was approved for installation and operation of an electric sign board with the City receiving 15% of the gross revenues per year.
- On June 21, 2022, a funding agreement was approved for approximately \$175,337 in road maintenance projects funds from Senate Bill 1 (SB1).
- On June 21, 2022, an amendment was approved to the personal service agreement for financial consulting in the Finance Department for an amount not to exceed \$50,000.
- On July 5, 2022, an agreement was approved for human resource consulting services for \$66,750 in year one and \$56,250 in year two.
- On August 16, 2022, a contract was approved for a not to exceed amount of \$199,800 to assist renewing the City's Wastewater Discharger Requirements permits.
- On November 1, 2022, a contract was approved for a not to exceed amount of \$50,000 for groundwater monitoring.

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## REQUIRED SUPPLEMENTARY INFORMATION

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## CITY OF IONE, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget Positive/ (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 970,500	\$ 970,500	\$ 1,172,739	\$ 202,239
Licenses, fees and permits	265,325	265,325	230,647	(34,678)
Use of money and property	116,495	116,495	55,868	(60,627)
Intergovernmental revenues	984,867	984,867	1,023,900	39,033
Fines, forfeitures and penalties	13,000	13,000	10,888	(2,112)
Charges for services	188,800	188,800	238,512	49,712
Other	11,200	11,200	22,567	11,367
Total Revenues	<u>2,550,187</u>	<u>2,550,187</u>	<u>2,755,121</u>	<u>204,934</u>
EXPENDITURES				
Current:				
General government	615,889	615,889	600,273	15,616
Public ways and facilities/ transportation	341,451	341,451	569,872	(228,421)
Public safety	1,033,142	1,033,142	894,184	138,958
Parks and recreation	363,455	363,455	311,099	52,356
Capital outlay	122,958	122,958	43,019	79,939
Debt Service:				
Principal	9,790	9,790	12,343	(2,553)
Interest	47,601	47,601	21,178	26,423
Total Expenditures	<u>2,534,286</u>	<u>2,534,286</u>	<u>2,451,968</u>	<u>82,318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>15,901</u>	<u>15,901</u>	<u>303,153</u>	<u>(287,252)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from insurance	900	900	7,231	6,331
Transfers out	<u>(21,800)</u>	<u>(21,800)</u>	-	<u>(21,800)</u>
Total Other Financing Sources (Uses)	<u>(20,900)</u>	<u>(20,900)</u>	<u>7,231</u>	<u>(15,469)</u>
Net Change in Fund Balance	<u>\$ (4,999)</u>	<u>\$ (4,999)</u>	310,384	<u>\$ (302,721)</u>
Fund Balance (Deficit), Beginning of Year			<u>(563,776)</u>	
Fund Balance (Deficit), End of Year			<u>\$ (253,392)</u>	



## CITY OF IONE, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGETARY BASIS) - HOME PROGRAM  
GRANT SPECIAL REVENUE FUND

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget Positive/ (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 1,634	\$ 1,634
Total Revenues	-	-	1,634	1,634
EXPENDITURES				
Debt Service:				
Interest	-	-	18	(18)
Total Expenditures	-	-	18	(18)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	1,616	(1,616)
Net Change in Fund Balance	\$ -	\$ -	1,616	\$ (1,616)
Fund Balance, Beginning of Year			360,786	
Fund Balance, End of Year			\$ 362,402	

CITY OF IONE, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGETARY BASIS) - CDBG PROGRAM  
GRANT SPECIAL REVENUE FUND

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget Positive/ (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 161	\$ 161
Total Revenues	-	-	161	161
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	161	(161)
Net Change in Fund Balance	\$ -	\$ -	161	\$ (161)
Fund Balance, Beginning of Year			36,669	
Fund Balance, End of Year			\$ 36,830	

## CITY OF IONE, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGETARY BASIS) - LOCAL TRAFFIC MITIGATION  
SPECIAL REVENUE FUND

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget Positive/ (Negative)
	Original	Final		
REVENUES				
Impact fees	\$ 110,000	\$ 110,000	\$ 65,047	\$ (44,953)
Use of money and property	4,569	4,569	6,016	1,447
Total Revenues	<u>114,569</u>	<u>114,569</u>	<u>71,063</u>	<u>(43,506)</u>
EXPENDITURES				
Public ways and facilities/ transportation	13,000	13,000	-	13,000
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total Expenditures	<u>163,000</u>	<u>163,000</u>	<u>-</u>	<u>163,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(48,431)</u>	<u>(48,431)</u>	<u>71,063</u>	<u>(119,494)</u>
Net Change in Fund Balance	<u>\$ (48,431)</u>	<u>\$ (48,431)</u>	<u>71,063</u>	<u>\$ (119,494)</u>
Fund Balance, Beginning of Year			<u>1,300,061</u>	
Fund Balance, End of Year			<u>\$ 1,371,124</u>	

## CITY OF IONE, CALIFORNIA

## REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY (UNAUDITED)  
Last 10 Years**

	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.02731%	0.02833%	0.02865%	0.03033%	0.03218%	0.03283%
Proportionate share of the net pension liability	\$ 2,798,560	\$ 2,729,538	\$ 2,842,254	\$ 2,604,553	\$ 2,271,408	\$ 2,017,127
Covered payroll - measurement period	\$ 1,025,773	\$ 1,069,246	\$ 1,017,722	\$ 1,007,465	\$ 1,007,814	\$ 790,982
Proportionate share of the net pension liability as a percentage of covered payroll	272.82%	255.28%	279.28%	258.53%	225.38%	255.02%
Plan fiduciary net position as a percentage of the total pension liability	70.03%	68.70%	66.53%	67.14%	70.86%	Not available
Notes to Schedule:						
Changes in assumptions: Discount rate changes	7.15%	7.15%	7.15%	7.65%	7.65%	7.50%

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)  
Last 10 Years**

	2020	2019	2018	2017	2016	2015
Contractually required contribution - (actuarially determined)	\$ 375,960	\$ 305,254	\$ 355,084	\$ 324,467	\$ 308,706	\$ 209,467
Contributions in relation to the actuarially determined contributions	(375,960)	(305,254)	(355,084)	(324,467)	(308,706)	(209,467)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll - fiscal year	\$ 1,204,236	\$ 1,025,773	\$ 1,069,246	\$ 1,017,722	\$ 1,007,465	\$ 1,007,814
Contributions as a percentage of covered payroll	31.22%	29.76%	33.21%	31.88%	30.64%	20.78%
Contribution valuation date - June 30	2017	2016	2015	2014	2013	2012
Reporting valuation date - June 30	2018	2017	2016	2015	2014	2013
Reporting measurement date - June 30	2019	2018	2017	2016	2015	2014

## Methods and assumptions used to determine contribution rates:

Actuarial method	Entry age normal cost method					
Amortization method	Level percentage of payroll, closed					
Remaining amortization period	Varies by rate plan, but not more than 30 years					
Asset valuation method	Market value					
Inflation	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service					
Investment rate of return and discount rate	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age	50 to 67 years. Probabilities of retirement based on most recent CalPERS Experience Study					
Mortality	Most recent CalPERS Experience Study					

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be reported prospectively as they become available.

## CITY OF IONE, CALIFORNIA

## REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

## SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 229,483	\$ 403,832	\$ 404,341
Interest on the OPEB liability	92,023	76,138	50,970
Changes in benefit terms	140,911	-	-
Differences between expected and actual experience	(1,056,718)	-	-
Changes in assumptions	(315,368)	(142,637)	-
Benefit payments	(50,281)	(56,601)	(53,530)
Net change in total OPEB liability	(959,950)	280,732	401,781
Total OPEB liability - beginning	2,337,505	2,056,773	1,654,992
Total OPEB liability - ending (a)	<u>\$ 1,377,555</u>	<u>\$ 2,337,505</u>	<u>\$ 2,056,773</u>
Plan fiduciary net position			
Contributions - employer	\$ 50,281	\$ 56,601	\$ 53,530
Benefit payments	(50,281)	(56,601)	(53,530)
Plan fiduciary net position - beginning	-	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 1,377,555</u>	<u>\$ 2,337,505</u>	<u>\$ 2,056,773</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Covered-employee payroll - measurement period	<u>\$ 1,087,305</u>	<u>\$ 1,017,722</u>	<u>not available</u>
Net OPEB liability as percentage of covered-employee payroll	<u>126.69%</u>	<u>229.68%</u>	
Notes to schedule:			
Valuation date	July 1, 2019	July 1, 2017	July 1, 2016
Measurement period - fiscal year ended	June 30, 2019	June 30, 2018	June 30, 2017
Benefit changes	None	None	None

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Future years will be reported prospectively as they become available.

## CITY OF IONE, CALIFORNIA

## REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

## SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

	2020	2019	2018
Contractually determined contribution - employer fiscal year	\$ 35,752	\$ 50,281	\$ 56,601
Contributions in relation to the contractually determined contributions	(35,752)	(50,281)	(56,601)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll - employer fiscal year	\$ 1,067,483	\$ 1,087,305	\$ 1,017,722
Contributions as a percentage of covered-employee payroll	16.35%	16.35%	24.28%

**Notes to Schedule:**

Valuation date	July 1, 2019	July 1, 2017	July 1, 2016
Measurement period - fiscal year ended	June 30, 2019	June 30, 2018	June 30, 2017

## Methods and assumptions used to determine contribution rates:

Discount rate	3.13%	3.62%	3.13%
Healthcare trend rates			
Pre-Medicare initial	5.00%	5.00%	6.00%
Pre-Medicare ultimate	4.00%	4.00%	5.00%
Medicare	4.00%	4.00%	N/A
Salary increases	3.00%	3.00%	3.00%
Inflation	3.00%	3.00%	3.00%
Age adjustment factor	4.00%	4.00%	4.00%
Percent of retirees with spouses	66.6%	66.6%	50.0%
Investment rate of return	N/A	N/A	N/A

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

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## **COMBINING STATEMENTS AND INDIVIDUAL FUND STATEMENTS**



CITY OF IONE, CALIFORNIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

	Special Revenue Funds				
	Gas Tax Fund	Transportation Development Act Fund	Safer Grant Fund	State Grant Fund	Rehab Housing Fund
ASSETS					
Cash and investments	\$ 376,904	\$ 86,767	\$ -	\$ 10,123	\$ 50,018
Receivables:					
Accounts receivable	-	-	-	-	-
Due from other governments	24,202	-	-	-	-
Interest receivable - investments	-	-	-	-	-
Interest receivable - loans receivable	-	-	-	-	16,781
Loans receivable	-	-	-	-	31,715
Deposits with others	2,331	-	-	-	-
Advances to other funds	241,001	530,439	-	-	-
Total Assets	<u>\$ 644,438</u>	<u>\$ 617,206</u>	<u>\$ -</u>	<u>\$ 10,123</u>	<u>\$ 98,514</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable and other liabilities	\$ 1,868	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	3,945	-	-	-	-
Due to other funds	-	-	1,801	-	-
Advance from other funds	-	-	-	-	-
Total Liabilities	<u>5,813</u>	<u>-</u>	<u>1,801</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - other receivables	30	-	-	-	-
Unavailable revenue - loans interest receivable	-	-	-	-	16,781
Unavailable revenue - loans principal receivable	-	-	-	-	32,815
Total Deferred Inflows of Resources	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,596</u>
FUND BALANCES					
Restricted for public safety	-	-	-	-	-
Restricted for community development	-	-	-	10,123	48,918
Restricted for streets and roads	638,595	617,206	-	-	-
Restricted for capital projects	-	-	-	-	-
Unassigned	-	-	(1,801)	-	-
Total Fund Balances (Deficit)	<u>638,595</u>	<u>617,206</u>	<u>(1,801)</u>	<u>10,123</u>	<u>48,918</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 644,438</u>	<u>\$ 617,206</u>	<u>\$ -</u>	<u>\$ 10,123</u>	<u>\$ 98,514</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds							
Low Income Housing Fund	Self Help Housing Fund	Conservation Fire Break Assessment Fund	Ione District 1 COIC Fund	Railroad Depot Fund	Public Safety Maintenance District	COPS SLESF AB3229 Fund	Measure M Special Revenue Fund
\$ 85,054	\$ 157,895	\$ 46,714	\$ 63,356	\$ -	\$ 2,696	\$ 79,128	\$ 411,379
-	-	-	478	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	36,617
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	342,950
<u>\$ 85,054</u>	<u>\$ 157,895</u>	<u>\$ 46,714</u>	<u>\$ 63,834</u>	<u>\$ -</u>	<u>\$ 2,696</u>	<u>\$ 79,128</u>	<u>\$ 790,946</u>
\$ -	\$ -	\$ -	\$ 1,626	\$ 1,328	\$ -	\$ -	\$ 5,000
-	-	-	-	-	-	-	-
-	-	-	-	13,246	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,626	14,574	-	-	5,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(14,574)	-	-	-
85,054	157,895	46,714	62,208	(14,574)	2,696	79,128	785,946
<u>85,054</u>	<u>157,895</u>	<u>46,714</u>	<u>62,208</u>	<u>(14,574)</u>	<u>2,696</u>	<u>79,128</u>	<u>785,946</u>
<u>\$ 85,054</u>	<u>\$ 157,895</u>	<u>\$ 46,714</u>	<u>\$ 63,834</u>	<u>\$ -</u>	<u>\$ 2,696</u>	<u>\$ 79,128</u>	<u>\$ 790,946</u>

CITY OF IONE, CALIFORNIA

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

	Special Revenue Funds				Total Nonmajor Special Revenue Funds
	Prop 172 Sales Tax Fire Fund	Restricted Police Fund	Restricted Fire Fund	Affordable Housing Developer Fee Fund	
ASSETS					
Cash and investments	\$ 2,760	\$ 758,398	\$ 308,022	\$ 53,363	\$ 2,492,577
Receivables:					
Accounts receivable	-	1,286	-	-	1,764
Due from other governments	-	2,368	1,182	-	27,752
Interest receivable - investments	-	-	-	-	36,617
Interest receivable - loans receivable	-	-	-	-	16,781
Loans receivable	-	-	-	-	31,715
Deposits with others	-	-	-	-	2,331
Advances to other funds	-	-	-	-	1,114,390
Total Assets	<u>\$ 2,760</u>	<u>\$ 762,052</u>	<u>\$ 309,204</u>	<u>\$ 53,363</u>	<u>\$ 3,723,927</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable and other liabilities	\$ -	\$ 40,724	\$ -	\$ -	\$ 50,546
Accrued payroll and benefits	-	-	-	-	3,945
Due to other funds	-	-	-	-	15,047
Advance from other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>40,724</u>	<u>-</u>	<u>-</u>	<u>69,538</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - other receivables	-	-	-	-	30
Unavailable revenue - loans interest receivable	-	-	-	-	16,781
Unavailable revenue - loans principal receivable	-	-	-	-	32,815
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,626</u>
FUND BALANCES					
Restricted for public safety	2,760	721,328	309,204	-	1,901,062
Restricted for community development	-	-	-	53,363	355,353
Restricted for streets and roads	-	-	-	-	1,364,723
Restricted for capital projects	-	-	-	-	-
Unassigned	-	-	-	-	(16,375)
Total Fund Balances (Deficit)	<u>2,760</u>	<u>721,328</u>	<u>309,204</u>	<u>53,363</u>	<u>3,604,763</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,760</u>	<u>\$ 762,052</u>	<u>\$ 309,204</u>	<u>\$ 53,363</u>	<u>\$ 3,723,927</u>

The accompanying notes are an integral part of these financial statements.

Capital Project Funds					Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Fire Services Impact Fees Fund	Police Services Impact Fees Fund	Parks and Recreation Fund	Governmental Impact Fees Fund	Drainage Fund		
\$ -	\$ 103,961	\$ 715,396	\$ 48,752	\$ 126,140	\$ 994,249	\$ 3,486,826
-	-	-	-	-	-	1,764
-	-	-	-	-	-	27,752
-	-	-	-	-	-	36,617
-	-	-	-	-	-	16,781
-	-	21,046	-	-	21,046	52,761
-	-	-	-	-	-	2,331
-	796,804	-	25,000	-	821,804	1,936,194
<u>\$ -</u>	<u>\$ 900,765</u>	<u>\$ 736,442</u>	<u>\$ 73,752</u>	<u>\$ 126,140</u>	<u>\$ 1,837,099</u>	<u>\$ 5,561,026</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,546
-	-	-	-	-	-	3,945
71,036	-	-	-	-	71,036	86,083
929,257	-	-	598,000	-	1,527,257	1,527,257
<u>1,000,293</u>	<u>-</u>	<u>-</u>	<u>598,000</u>	<u>-</u>	<u>1,598,293</u>	<u>1,667,831</u>
-	-	-	-	-	-	30
-	-	-	-	-	-	16,781
-	-	21,046	-	-	21,046	53,861
-	-	21,046	-	-	21,046	70,672
-	-	-	-	-	-	1,901,062
-	-	-	-	-	-	355,353
-	-	-	-	-	-	1,364,723
-	900,765	715,396	-	126,140	1,742,301	1,742,301
(1,000,293)	-	-	(524,248)	-	(1,524,541)	(1,540,916)
<u>(1,000,293)</u>	<u>900,765</u>	<u>715,396</u>	<u>(524,248)</u>	<u>126,140</u>	<u>217,760</u>	<u>3,822,523</u>
<u>\$ -</u>	<u>\$ 900,765</u>	<u>\$ 736,442</u>	<u>\$ 73,752</u>	<u>\$ 126,140</u>	<u>\$ 1,837,099</u>	<u>\$ 5,561,026</u>

## CITY OF IONE, CALIFORNIA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	Special Revenue Funds				
	Gas Tax Fund	Transportation Development Act Fund	Safer Grant Fund	State Grant Fund	Rehab Housing Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Impact fees	-	-	-	-	-
Use of money and property	6,636	13,081	-	45	221
Intergovernmental revenues	372,025	-	19,600	-	-
Fines, forfeitures and penalties	-	-	-	-	-
Charges for services	560	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>379,221</u>	<u>13,081</u>	<u>19,600</u>	<u>45</u>	<u>221</u>
EXPENDITURES					
Current:					
Public ways and facilities/ transportation	384,380	-	-	-	-
Public safety	-	-	15,272	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	3,154	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	2,354	-	-
Total Expenditures	<u>387,534</u>	<u>-</u>	<u>17,626</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,313)</u>	<u>13,081</u>	<u>1,974</u>	<u>45</u>	<u>221</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(8,313)	13,081	1,974	45	221
Fund Balances (Deficit), Beginning of Year	<u>646,908</u>	<u>604,125</u>	<u>(3,775)</u>	<u>10,078</u>	<u>48,697</u>
Fund Balances (Deficit), End of Year	<u>\$ 638,595</u>	<u>\$ 617,206</u>	<u>\$ (1,801)</u>	<u>\$ 10,123</u>	<u>\$ 48,918</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds							
Low Income Housing Fund	Self Help Housing Fund	Conservation Fire Break Assessment Fund	Ione District 1 COIC Fund	Railroad Depot Fund	Public Safety Maintenance District	COPS SLESF AB3229 Fund	Measure M Special Revenue Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	393,166
379	704	208	235	-	2,696	350	9,959
-	-	-	-	-	-	155,948	-
-	-	-	-	-	-	-	-
-	-	-	67,422	-	-	-	11,794
-	-	-	-	-	-	-	-
379	704	208	67,657	-	2,696	156,298	414,919
-	-	-	62,609	-	-	-	-
-	-	-	-	-	-	127,017	390,761
-	-	-	-	887	-	-	-
-	-	-	-	14,517	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	23	-	-	-
-	-	-	62,609	15,427	-	127,017	390,761
379	704	208	5,048	(15,427)	2,696	29,281	24,158
-	-	-	-	-	-	-	-
-	-	-	-	-	(649,551)	-	-
-	-	-	-	-	(649,551)	-	-
379	704	208	5,048	(15,427)	(646,855)	29,281	24,158
84,675	157,191	46,506	57,160	853	649,551	49,847	761,788
\$ 85,054	\$ 157,895	\$ 46,714	\$ 62,208	\$ (14,574)	\$ 2,696	\$ 79,128	\$ 785,946

## CITY OF IONE, CALIFORNIA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	Special Revenue Funds				Total Nonmajor Special Revenue Funds
	Prop 172 Sales Tax Fire Fund	Restricted Police Fund	Restricted Fire Fund	Affordable Housing Developer Fee Fund	
REVENUES					
Taxes	\$ -	\$ 5,583	\$ -	\$ -	\$ 5,583
Impact fees	-	183,276	91,501	-	667,943
Use of money and property	12	1,233	1,144	238	37,141
Intergovernmental revenues	-	1,103	-	-	548,676
Fines, forfeitures and penalties	-	756	-	-	756
Charges for services	-	154,992	7,930	-	242,698
Other	-	982	43,760	-	44,742
Total Revenues	12	347,925	144,335	238	1,547,539
EXPENDITURES					
Current:					
Public ways and facilities/ transportation	-	-	-	-	446,989
Public safety	-	345,183	14,279	-	892,512
Parks and recreation	-	-	-	-	887
Capital outlay	-	58,620	239,444	-	315,735
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	2,377
Total Expenditures	-	403,803	253,723	-	1,658,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	12	(55,878)	(109,388)	238	(110,961)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	431,099	218,452	-	649,551
Transfers out	-	-	-	-	(649,551)
Total Other Financing Sources (Uses)	-	431,099	218,452	-	-
Net Change in Fund Balances	12	375,221	109,064	238	(110,961)
Fund Balances (Deficit), Beginning of Year	2,748	346,107	200,140	53,125	3,715,724
Fund Balances (Deficit), End of Year	\$ 2,760	\$ 721,328	\$ 309,204	\$ 53,363	\$ 3,604,763

The accompanying notes are an integral part of these financial statements.

Capital Projects Funds					Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Fire Services Impact Fees Fund	Police Services Impact Fees Fund	Parks and Recreation Fund	Governmental Impact Fees Fund	Drainage Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,583
28,985	28,985	139,830	19,201	-	217,001	884,944
-	4,129	3,006	577	562	8,274	45,415
-	-	-	-	-	-	548,676
-	-	-	-	-	-	756
-	-	-	-	-	-	242,698
-	-	-	-	-	-	44,742
28,985	33,114	142,836	19,778	562	225,275	1,772,814
-	-	-	-	-	-	446,989
-	-	-	-	-	-	892,512
-	-	-	-	-	-	887
-	55,000	-	-	-	55,000	370,735
29,713	-	-	-	-	29,713	29,713
16,422	-	-	2,945	-	19,367	21,744
46,135	55,000	-	2,945	-	104,080	1,762,580
(17,150)	(21,886)	142,836	16,833	562	121,195	10,234
-	-	-	-	-	-	649,551
-	-	-	-	-	-	(649,551)
-	-	-	-	-	-	-
(17,150)	(21,886)	142,836	16,833	562	121,195	10,234
(983,143)	922,651	572,560	(541,081)	125,578	96,565	3,812,289
\$ (1,000,293)	\$ 900,765	\$ 715,396	\$ (524,248)	\$ 126,140	\$ 217,760	\$ 3,822,523



## CITY OF IONE, CALIFORNIA

COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
AGENCY FUNDS

June 30, 2020

	Community Facilities Districts	Regional Traffic Mitigation	Asset Seizure Police	Total
<b>ASSETS</b>				
Cash and investments	\$ 168,377	\$ 152,261	\$ 8,508	\$ 329,146
Accounts receivable	1,545	-	-	1,545
Due from other governments	111,595	-	-	111,595
Cash and investments with fiscal agent	363,924	-	-	363,924
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 645,441</u>	<u>\$ 152,261</u>	<u>\$ 8,508</u>	<u>\$ 806,210</u>
<b>LIABILITIES</b>				
Refundable deposits	\$ -	\$ -	\$ 46	\$ 46
Due to others	645,441	152,261	8,462	806,164
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>\$ 645,441</u>	<u>\$ 152,261</u>	<u>\$ 8,508</u>	<u>\$ 806,210</u>

The accompanying notes are an integral part of these financial statements.

## OTHER REPORTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and  
Members of the City Council  
City of Ione, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Ione, California (the City) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 11, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control, described in the accompanying schedule of findings and responses as findings 2020-001 and 2020-002 that we consider to be material weaknesses.

To the Honorable Mayor and  
Members of the City Council  
City of Ione, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters are required to be reported under *Government Auditing Standards*.

The City of Ione's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Richardson & Company, LLP*

May 11, 2023

CITY OF IONE, CALIFORNIA  
SCHEDULE OF FINDINGS AND RESPONSES

For the Year Ended June 30, 2020

INTERNAL CONTROL OVER FINANCIAL REPORTING

MATERIAL WEAKNESSES

**Finding 2020-001**

Condition: Restatements and a significant number of audit adjustments and closing entries were required to report the City's financial statements in accordance with generally accepted accounting principles (GAAP).

Criteria: Internal controls over financial reporting should exist to ensure the financial statements are complete and accurate.

Cause: The City implemented a new accounting system and experienced turnover in the Finance Director position prior to the start of the audit, which slowed the closing process. The City's chart of accounts also does not use fund numbers that help identify the fund type, includes stale terminology that makes it difficult to classify entries and is missing certain accounts necessary to report financial transactions.

Effect: Although improvement was noted, 33 audit adjustments and closing entries were required to complete the financial statements, which slowed the completion of the audit and resulted in the audit taking more time to complete than expected.

Recommendation: We recommend the City post all of the audit adjustments provided during the audit, reconcile fund balance and net position in each fund to the 2020 financial statements, create a closing checklist that includes reconciliations necessary to identify adjustments identified during the audit and use the adjustments and suggested changes to the chart of accounts provided to make the chart of accounts complete and account names consistent with the financial statements.

Management's Response: The City now has a Finance Manager and Administrative Analyst to share the workload. These positions along with better documentation of the finance system and procedures will ensure that audit adjustments and supporting reconciliations are completed prior to the audit.

**Finding 2020-002:**

Condition: We noted a number of internal control exceptions in our detail testing of financial transactions, including the following:

- Cash Disbursements Tests of Controls – No evidence could be found of management review of check registers on the sample of check runs tested.
- Payroll Disbursements Tests of Controls – No Personnel Action Forms could be found on two payroll disbursements selected for testing. We noted different versions of the Personnel Action Forms were being used by different departments. We noted the City Manager and Finance Director payroll disbursements tested had no timesheets. In addition, no evidence could be found of management review of the payroll register/reconciliation of the payroll register to the general ledger on the sample of payroll runs tested.
- The 2018 audit findings indicated the City was over withholding health insurance and in lieu payments from employees and a payable for this amount appeared on the balance sheet at June 20, 2019 and 2020.

CITY OF IONE, CALIFORNIA  
SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended June 30, 2020

- We were told that credit card bills were reviewed by the Finance Manager, but no evidence of the review was available.

Criteria: Internal controls over financial transactions should be in place and documented to ensure evidence exists that the control was implemented and operating effectively, and evidence exists that duties are separated to limit the possibility of errors and fraud occurring and not being detected by the City's internal controls.

Cause: The City did not maintain adequate evidence of the completion of internal controls or did not maintain consistent documentation that was easy for new staff to locate to support the controls performed over these transactions.

Effect: Errors and fraud could occur and not be detected by the City's internal controls.

Recommendation: We recommend the City review the transactions above and maintain consistent evidence of the performance of the internal controls. The City should review employee files to ensure an approved and complete Personnel Action Form exists for each employee documenting the approved pay rate, step, etc. Timesheets should be completed by all employees and contract employees with pay that is assigned to restricted revenue sources or that are subject to vacation to support vacation used. Payroll tax and withholding payable accounts should be reconciled to the subsequent payment each pay period and any differences investigated and cleared. Documentation of transactions should be maintained in a consistent manner that is well labeled and easy to find by City staff. A transition to high quality, well labeled electronic copies of financial records on the City's server should be the City's goal to organize documentation, which is easier to find in future years.

Management's Response: The City has taken measures to ensure documents including approvals are easily retrievable: a Personnel Action Form is completed, approved, and filed when employee payroll changes are made; review and approval processes have been implemented throughout the City which document transaction authorizations; paper and electronic files are being reorganized to ensure retention of required document.

## COMPLIANCE AND OTHER MATTERS

None

## PRIOR YEAR FINDINGS

## INTERNAL CONTROL OVER FINANCIAL REPORTING

## MATERIAL WEAKNESSES

### **Finding 2019-001**

Condition: Restatements and a significant number of audit adjustments and closing entries were required to report the City's financial statements in accordance with generally accepted accounting principles (GAAP).

Current Status: This finding was not resolved. Finding 2020-001 is a continuation of this finding.

CITY OF IONE, CALIFORNIA  
SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended June 30, 2020

**Finding 2019-002:**

**Condition:** We noted a number of internal control exceptions in our detail testing of financial transactions, including the following:

- Cash Receipts Tests of Controls – Several cash receipts selected for testing were charged rates for services from a rate schedule that could not be located by City staff and supporting documentation for one transaction selected for testing could not be located by City staff. No support existed for the number of fixtures billed to commercial sewer fund accounts.
- Cash Disbursements Tests of Controls – Three of 25 cash disbursements selected for testing were missing checks or other supporting documentation. Also, no evidence could be found of management review of check registers on the sample of check runs tested.
- Payroll Disbursements Tests of Controls – No Personnel Action Forms could be found on eight of 25 payroll disbursements selected for testing and five additional Personnel Action Forms selected for testing were missing information. We noted different versions of the Personnel Action Forms were being used by different departments. We noted eight of 25 payroll disbursements tested had unsigned timesheets. In addition, no evidence could be found of management review of the payroll register/reconciliation of the payroll register to the general ledger on the sample of payroll runs tested.
- The 2018 audit findings indicated the City was over withholding health insurance and in lieu payments from employees and a payable for this amount appeared on the balance sheet at June 20, 2019.

**Current Status:** Although rate schedules were able to be found for cash receipts tested, this finding was not resolved. Finding 2020-002 is a continuation of this finding.

COMPLIANCE AND OTHER MATTERS

**Finding 2019-003:**

**Condition:** A number of issues were noted related to the SAFER grant by the predecessor auditor as noted in Finding 2018-06, including the lack of an approved employment agreement for the volunteer coordinator, a relative of the volunteer coordinator was approving timesheets of the volunteer coordinator, claims were submitted prior to the volunteer coordinator being paid, which may not be allowable under the grant agreement, grant receivables were not accrued by the Finance Department, the volunteer coordinator was reimbursed for fringe benefits directly from grant funds rather than by the City, and it was unclear whether the volunteer coordinator worked over 1,000 hours and was eligible for the City's pension plan with CalPERS and contributions were required to be made to CalPERS for the volunteer coordinator.

**Management's Response:** The referenced Grant Procedure Policy has not yet been established; however, will be in the near future and incorporated in the Financial Policy and Procedure Manual. The City Council approved creation of a Grant Coordinator as part of the grant; however, the position was omitted from the Salary Range Schedule and is in the process of being incorporated noting that it dates back to the time of grant approval.

**Current Status:** The City Council approved a Salary Range Schedule that included the Grant Coordinator position in March 2022. The City Council approved the response to the finding when taking this action. This issue is considered resolved.



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INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES  
APPLIED TO APPROPRIATIONS LIMIT TESTING

To the City Council  
City of Ione, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriation Limit of the City of Ione (the City) for the year ended June 30, 2020. The City and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist the City in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The City's management is responsible for the Appropriations Limit calculation. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the City's calculation of the 2019/2020 appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. We compared the methodology used to determine the cost-of-living adjustment component to Article XIII B which states that the City may annually adjust the component for either the change in California per capita personal income or, the percentage change in the City's assessed valuation which is attributable to non-residential new construction. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the methodology used to determine the population adjustment component to Article XIII B which states that the City may annually choose to adjust the component for either the change in population in the County in which the City is located, or the change in population within the unincorporated area of the County in which the City is located. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Calculation to the prior year appropriations limit adopted by the City Council for the prior year.

Finding: The appropriations limit used for 2018/2019 and 2019/2020, agreed to the amounts approved by the City Council. However, we noted the 2017/2018 appropriations limit was not reviewed by the City's previous auditor and an agreed-upon procedures report was not issued as required by Article XIII B, Section 1.5 of the California Constitution.

Recommendation: We recommend the City have an agreed-upon procedures report prepared for any prior years when a report was not issued as required by the California Constitution.

5. We recalculated the 2019/2020 appropriations limit by multiplying the product of the two above factors by the 2018/2019 appropriations limit.

Finding: No exceptions were noted as a result of our procedures.

6. We compared the City's actual revenues to the computed appropriation limit for fiscal year 2019/2020.

Finding: For the 2019/2020 fiscal year, the City's actual revenues subject to the appropriations limit did not exceed the appropriation limit adopted by resolution of the City Council.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We are not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on appropriations limit calculation. Accordingly, we do not express such an opinion or conclusion. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by *Article XIII-B* of the California Constitution.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the City Council and management of the City and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Richardson & Company, LLP*

May 11, 2023

## APPENDIX A

### CITY OF IONE APPROPRIATIONS LIMIT CALCULATION Year Ended June 30, 2020

#### APPROPRIATION LIMIT ADOPTED BY CITY:

Recorded in Final 2019/2020 Budget	\$ 4,358,700
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#### APPROPRIATION LIMIT COMPUTATION PER REVIEW:

2018/2019 Appropriation Limit	\$ 4,159,674
Cost of living factor:	
Change in California per capita income	1.0385
Population Adjustment Factor:	
Population change	<u>1.0090</u>
Auditor computed limitation	<u>4,358,700</u>
Variance	<u><u>\$ 0</u></u>



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## GOVERNANCE LETTER

To the City Council  
City of Ione  
Ione, California

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ione, California (the City), for the year ended June 30, 2020, and have issued our report thereon dated May 11, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 28, 2019 and to a member of the City Council during the audit. Professional standards also require that we communicate to you the following information related to our audit.

### Our Responsibility under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated February 28, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the City. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

### Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the

nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We noted no material weaknesses in internal controls as a result of our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. The City adopted Governmental Accounting Standards Board Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The implementation of this statement resulted in the disclosure that the City's debt agreements represented direct borrowings from lenders and the disclosure of default provisions under the debt agreements in Note F to the financial statements. The application of existing policies were not changed during the year. We noted no transaction entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were determining the depreciable lives used for capital assets, the determination of the need for an allowance for uncollectible accounts, the determination of qualifying expenses under grant agreements and the determination of net pension and OPEB liabilities. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The net pension liability was determined by an actuarial valuation performed by CalPERS and net OPEB liability was determined by a private actuary.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures in the financial statements were the disclosures about advances between funds in Note C, long-term liabilities in Note F, the pension plan in Note H, the OPEB plan in Note I, and commitments and contingencies in Note K to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. However, the number of audit adjustments identified and delays in the City providing audit documentation slowed the completion of the audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We posted 34 adjustments and closing entries during the audit, compared to 56 during the 2019 audit. The adjustments were mainly cut-off of revenues and expenses, entries to classify amounts for reporting purposes, government-wide entries, a true-up of the net investments in capital assets and entries provided by staff after the audit began.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 11, 2023.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to the required supplementary information (RSI) listed in the table of contents, which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual Fund Schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Restriction on Use

This information is intended solely for the use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

*Richardson & Company, LLP*

May 11, 2023



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## MANAGEMENT LETTER

City Council and Management  
City of Ione  
Ione, California

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ione (the City) for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies reported as Finding 2020-001 and 2020-002 in the schedule of findings and responses in the financial statements to be material weaknesses. Recommendations on how to address those findings are discussed in the schedule of findings and responses in the financial statements.

We also noted the following items that are included for your consideration:

### Risk Assessment Process

Considering the staff turnover, we recommend the City develop a risk assessment process where the City's activities are analyzed to determine where fraud risks exist and implement controls to address these risks. Some risks may require a consultant to address, such as risks of theft of customer data from the information system. A risk assessment is often reported to a Finance or Audit Committee so Council members assigned to this task can devote full attention to financial matters.

### Development Deposits

The City needs to ensure that as part of the year-end closing process, impact fees for permits issued prior to June 30 are recognized as impact fee revenue on developments that do not prepay impact fees.



### Capital Assets

The City should document the depreciable lives that should be used to depreciate each type of capital asset owned and a description of capital versus noncapital expenditures/expenses in its Financial Policies and Procedures Handbook.

The capital asset detail list should be re-sorted to have assets in order of the capital asset footnote with subtotals to match the footnote to make it easier to reconcile the capital assets detail list to the financial statements. Separate accumulated depreciation accounts should be added for each depreciable asset type to support the footnote.

### Vacation and Sick Leave Payment at Separation

The City should more clearly document in the Employee Handbook whether sick leave and vacation is fully or partially payable at separation. It was assumed the vacation is payable at separation, which is generally the case.

### Other Recommendations

A number of interfund advance payments were deferred in the past. It would be inappropriate not to repay interfund advances of restricted development fees and other restricted funds timely and with interest. We noted repayment is now budgeted. We recommend the City ensure it continues to budget repayment of the advances.

We noted a capital fee was discussed in the Sewer Fund rate study that was not approved in the resolution approving the current Sewer Fund charges for service rates. If a capital fee is necessary, it should be approved separately when Sewer Rates are approved. This is typically accomplished by creating a rate schedule and attaching the rate schedule to the Council Resolution approving the rates.

We noted the fiscal year 2022 budget discussed a number of improvements that are intended to be made to the budget document in the future. We also recommend a table be added showing each fund name, fund number and a description of the purpose of the fund, including the fund type and purpose of any revenue recorded in the fund and whether the revenue is restricted by an external source or committed or assigned internally.

The City established a fund to account for government-wide adjustments for governmental activities as we recommended last year. The City should continue to refine how it records government-wide entries by recording restrictions of net position, net investment in capital assets and other items on the trial balance we provided during the audit.

We recommend the City add a direct link to the approved Council meeting minutes on the City's website on the date of the meeting to make it easier to find approved minutes. Currently minutes are attached to the agenda of subsequent Council meetings, which takes time for a user to find.

We noted as part of our testing that the city has incomplete employee records related to the census data provided to CalPERS. We recommend the city update all employee files to include information for census data in addition to payroll information.

\* \* \* \* \*

This communication is intended solely for the information and use of the City Council, management, and others within the organization, and is not intended to be, and should not be, used by any other than these specified parties.

*Richardson & Company, LLP*

May 11, 2023



*CITY OF IONE*  
*IONE, CA 95640*

**Agenda Item #12**

**DATE: JULY 18, 2023**

**TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**FROM: AMY GEDNEY, INTERIM CITY MANAGER**

**SUBJECT: RESPONSE TO 2022-2023 GRAND JURY REPORT**

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**RECOMMENDED ACTION:**

Review the Grand Jury Findings and response letter and authorize the Mayor to sign and submit the response to the Grand Jury.

**FISCAL IMPACT:**

There is no fiscal impact associated with this item.

**BACKGROUND:**

**DISCUSSION:**

**ATTACHMENTS:**

- A. Grand Jury Report
- B. Grand Jury Response

City of Ione Propane Tank

1 E Main St  
Ione, CA 95640

Re: Enclosed Report(s): City of Ione Propane Tank Final Report

Dear Amy Gedney,

On behalf of the 2022-2023 Amador County Grand Jury, I am providing to you the City of Ione Propane Tank Final Report.

The report will be released to the public on June 27, 2023. This report is being provided to you in advance of its general release pursuant to Penal Code section 933.05, subdivision (f), which provides:

A grand jury shall provide to the affected agency a copy of the portion of the grand jury report relating to that person or entity two working days prior to its public release and after the approval of the presiding judge. **No officer, agency, department, or governing body of a public agency shall disclose any contents of the report prior to the public release of the final report.**

It is very important that you comply with this confidentiality requirement.

The Penal Code also prescribes the obligations of a governing board or elected county official with regard to responding to the grand jury's findings and recommendations. Specifically, if the report contains one or more recommendations directed to you as an elected county official, or to the governing board of which you are a member, you must respond to those recommendations and to the supporting findings, as directed in the report.

The time within which to respond is prescribed by subdivision (c) of Penal Code section 933, which states in relevant part:

No later than 90 days after the grand jury submits a final report on the operations of any public agency subject to its reviewing authority, the governing body of the public agency shall comment to the presiding judge of the superior court on the findings and recommendations pertaining to matters under the control of the governing body, and every elected county officer or agency head for which the grand jury has responsibility pursuant to Section 914.1 shall comment within 60 days to the presiding judge of the superior court, with an information copy sent to the board of supervisors, on the findings and recommendations pertaining to matters under the control of that county officer or agency head and any agency or agencies which that officer or agency head supervises or controls. In any city and county, the mayor shall also comment on the findings and recommendations. **All such comments and reports shall forthwith be submitted to the presiding judge of the superior court who impaneled the grand jury.**

The Penal Code also prescribes the content of your responses. Subdivisions (a) through (c) of Penal Code section 933.05 state:

- (a) For purposes of subdivision (b) of Section 933, as to **each grand jury finding**, the responding person or entity shall indicate one of the following:
  - (1) The respondent agrees with the finding.
  - (2) The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed **and shall include an explanation of the reasons therefor.**
- (b) For purposes of subdivision (b) of Section 933, as to **each grand jury recommendation**, the responding person or entity shall report one of the following:
  - (1) The recommendation has been implemented, **with a summary regarding the implemented action.**
  - (2) The recommendation has not yet been implemented, but will be implemented in the future, **with a time frame for implementation.**
  - (3) The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, **and a time frame for the matter to be prepared for discussion** by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the grand jury report.
  - (4) The recommendation will not be implemented because it is not warranted or is not reasonable, **with an explanation therefor.**
- (c) However, if a finding or recommendation of the grand jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the department head and the board of supervisors shall respond if requested by the grand jury, but the response to the board of supervisors shall address only those budgetary or personnel matters over which it has some decision making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting his or her agency or department.

Please be aware that your responses will be a matter of public record and widely read by both community members and local media. Therefore, it is important that your responses be as clear and specific as possible. A response that is vague, does not provide a clear explanation of any action that has or will be taken, or that does not include a specific time frame for implementation, is neither helpful nor legally sufficient. Furthermore, if a response does not comply with the

applicable provisions of the California Penal Code, you may be directed by the presiding judge to provide an amended response.

**Please send your response addressed to the Honorable Judge Hermanson, Presiding Judge, Amador County Superior Court, 500 Argonaut Lane, Jackson, CA. 95642, with a copy to the Grand Jury, within the time period provided in subdivision (c) of Penal Code section 933 (see above).**

The 2022-2023 Amador County Grand Jury's reports, and the responses to them, will be posted on the Grand Jury's website <https://amadorcourt.org/gi-civil-grandJury.aspx> . We would appreciate receiving an electronic copy, as well as a signed hard copy, of your response. You may E-mail a copy to [grandjury@amadorgov.org](mailto:grandjury@amadorgov.org) .

Thank you for your cooperation in providing a meaningful and timely response.

Sincerely,

Amador County Civil Grand Jury 2022 - 2023

# CITY OF IONE PROPANE TANK

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## City of Ione Propane Tank

### **Authority**

California Penal Code Section 925a states, “The grand jury may at any time examine the books and records of any incorporated city or joint powers agency located in the county. In addition to any other investigatory powers granted by this chapter, the grand jury may investigate and report upon the operations, accounts, and records of the officers, departments, functions, and the method or system of performing the duties of any such city or joint powers agency and make such recommendations as it may deem proper and fit.”

### **Summary**

It was brought to the Grand Jury’s attention that a large-capacity propane tank was illegally installed at Evalynn Bishop Hall in the City of Ione (City). The tank was removed by the City on April 18, 2023, which was during the Grand Jury’s investigation. The purpose of this investigation was to determine how the tank was permitted and installed despite a City ordinance that bans large-capacity propane tanks.

### **Background**

The Grand Jury investigated the December 2020 installation of a large-capacity propane tank inside Howard Park, which is located within the City. The propane tank fueled the Generac generator that supports Evalynn Bishop Hall during general power outages. However, the City adopted an ordinance in 2017 that prohibits the installation of large-capacity propane tanks within the City limits. Therefore, the tank was installed illegally.

### **Methodology**

The Grand Jury conducted multiple interviews, including of past and current Ione City Managers, Ione City Council Members, Ione Parks and Recreation Commissioners, and City Fire and Public Works personnel. Additionally, the Grand Jury reviewed Fire and Municipal Codes, attended various City Council and Parks & Recreation meetings, and inspected the park and area facilities.

### **Discussion**

On March 7, 2017, the City of Ione adopted Ordinance 489, which amends Section 5706.2.4.4 of the Fire Code to prohibit above-ground propane tanks “within the city limits of Ione” (See Appendix A).

The President signed into law the Coronavirus Aid, Relief, and Economic Security (CARE) Act on March 27, 2020. Per this Act, States were provided funding to help alleviate the COVID-19 pandemic. The State of California then allocated funds to the counties. From this allocation, the Amador County Board of Supervisors awarded the City \$100,000 to install a generator at Evalynn Bishop Hall (See Appendix B). Amador County Board agreed to reimburse the City for the generator on November 4, 2020 (See Appendix B). The Ione City Council approved the agreement with the Amador County Board for reimbursement of a backup generator at Evalynn Bishop Hall on November 17, 2020 (See Appendix D).



## City of Ione Propane Tank

To fulfill this agreement, a high-capacity, above-ground propane tank was installed at Howard Park near the backup generator for Evalynn Bishop Hall, despite the City ordinance prohibiting it.

The project received a proposal from Short Circuit Electric on August 31, 2020. (See Appendix C). The proposal was followed by a signed Kamps consumer vapor agreement for a 2-year contract on September 16, 2020 (See Appendix I). Project blueprints were signed on September 29, 2020 (See Appendix H), and the Ione City Council approved the project (See Appendix D).

During this time, the project moved forward with the Electrical Permit, Building Permit, and Routing Slip. Although the *Condition Comments* listed on the City of Ione Electrical Permit #1211, dated 11/30/2020, specify that the Fire Department must grant final approval before the Building Department's final authorization, the permit's status was marked as "APPROVED" without evidence of the Fire Department's approval. (See Appendix F). A permit routing slip exists for the propane tank installation; however, it lacks approval signatures from the relevant departments (See Appendix G).

Since 2020, there have been more than four interim/full-time City Managers for the City. "Under the direction of the City Council, the City Manager serves as the chief executive officer for the City, providing leadership and representation for all matters concerning the City government. The City Manager's Office leads financial and budget management processes for the City and directs the City's efforts to plan for the future" (See *Interim city manager*, n.d. (link below)). Upon request, the Grand Jury found that the City didn't follow any documented policies and procedures for sourcing, executing, and accepting the delivery of this public works project. The City Manager in place at the time retired, and it is unclear whether the subsequent City Managers approved this project.

The Grand Jury found that various citizens complained about the tank to City employees and City Council members, citing safety concerns. The Grand Jury was unable to find any direct response to these complaints. At a City Council meeting on February 2, 2021, the City Council recognized that the tank was installed illegally and should be removed (See Appendix J), and yet more than 2 years later, the tank had not been removed.

On April 18, 2023, more than two years after it was installed, the propane tank was removed.

### **Findings**

**F1:** The propane tank at Howard Park was installed in December of 2020, despite Ione City Ordinance 489 prohibiting its installation.

**F2:** A permit to install the propane tank was issued without all departmental approvals.

**F3:** Written policies and procedures for overseeing this public works project were not followed, which resulted in lack of adherence to state, county, and city regulations.

## City of Ione Propane Tank

**F4:** Turnover of the City Manager Position in 2020 contributed to policies and procedures not being followed, which contributed to the propane tank installation in violation of the City Ordinance. Continued City Manager turnover resulted in further delays in correcting the violation.

**F5:** The generator can be retrofitted from propane to liquid natural gas.

**F6:** A secure pipeline can be trenched and connected to the generator from the existing liquid natural gas meter.

**F7:** The propane tank was removed on April 18, 2023, more than two years after it was installed (December 2020) and over two years after the City Council acknowledged there was an issue (February 2021).

**F8:** There was inconsistent follow-up from City staff when citizens raised concerns.

### **Recommendations**

**R1:** The Grand Jury recommends the City follow policies and procedures to ensure public works projects comply with state, county, and local laws.

**R2:** The Grand Jury recommends that any adopted policy and procedure contain a mechanism to bring the new City Manager up to date and inform him or her about all ongoing city projects.

**R3:** The Grand Jury recommends the City establish a system to confirm that projects are completed as intended and that they conform to City, County, and State laws and regulations.

**R4:** The Grand Jury recommends the City connect the generator to the existing natural gas line.

**R5:** The Grand Jury recommends the City establish procedures to ensure that staff prioritizes and responds to reasonable citizen complaints in a timely manner, including those complaints voiced at Council meetings.

### **Required Responses**

Responses to Findings and Recommendations in this report are required by law under California Penal Code 933(c). The Ione City Manager is required to respond no later than 90 days after the Grand Jury submits a Final Report.

Address Responses To:

The Presiding Judge-Amador County Superior Court  
500 Argonaut Lane  
Jackson, CA 95642

Amador County Civil Grand Jury

## City of Ione Propane Tank

P.O. Box 249  
Jackson, CA 95642.

### **Invited Responses**

The Grand Jury invites the Ione City Fire Chief, the Ione City Mayor, and the Ione Building Department to respond in hopes that the City comes up with a cohesive plan moving forward.

### **Bibliography**

*Interim city manager.* Western City Magazine. (n.d.). Retrieved May 7, 2023, from <https://jobs.westerncity.com/jobs/204547797-interim-city-manager-at-city-of-ione#:~:text=Under%20the%20direction%20of%20the%20City%20Council%2C%20the,the%20City%27s%20efforts%20to%20plan%20for%20the%20future.>

### **Appendix**

A – Fire Code

B – Ione City Council Agenda November 4, 2020

C – Short Circuit Electric Generator Proposal

D – Ione City Council Minutes November 17, 2020

E – Building Permit Application

F – Electrical Permit

G – Permit Plan Routing Slip

H – Blueprints for the Project

I – Kamps Propane Agreement

J – Ione City Council Minutes April 6, 2021

## Appendix A

### FLAMMABLE AND COMBUSTIBLE LIQUIDS

equipment shall be in accordance with Section 5704.2.9.7.6.

**5704.2.9.6 Above-ground tanks outside of buildings.** Above-ground tanks outside of buildings shall comply with Sections 5704.2.9.6.1 through 5704.2.9.6.3.

**5704.2.9.6.1 Locations where above-ground tanks are prohibited.** Storage of Class I and II liquids in above-ground tanks outside of buildings is prohibited within the limits established by law as the limits of districts in which such storage is prohibited [JURISDICTION TO SPECIFY].

**5704.2.9.6.1.1 Location of tanks with pressures 2.5 psig or less.** Above-ground tanks operating at pressures not exceeding 2.5 psig (17.2 kPa) for storage of Class I, II or IIIA liquids, which are designed with a floating roof, a weak roof-to-shell seam or equipped with emergency venting devices limiting pressure to 2.5 psig (17.2 kPa), shall be located in accordance with Table 22.4.1.1(a) of NFPA 30.

**Exceptions:**

1. Vertical tanks having a weak roof-to-shell seam and storing Class IIIA liquids are allowed to be located at one-half the distances specified in Table 22.4.1.1(a) of NFPA 30, provided that the tanks are not within a diked area or drainage path for a tank storing Class I or II liquids.
2. Liquids with boilover characteristics and unstable liquids in accordance with Sections 5704.2.9.6.1.3 and 5704.2.9.6.1.4.
3. For protected above-ground tanks in accordance with Section 5704.2.9.7 and tanks in at-grade or above-grade vaults in accordance with Section 5704.2.8, the distances in Table 22.4.1.1(b) of NFPA 30 shall apply and shall be reduced by one-half, but not to less than 5 feet (1524 mm).

**5704.2.9.6.1.2 Location of tanks with pressures exceeding 2.5 psig.** Above-ground tanks for the storage of Class I, II or IIIA liquids operating at pressures exceeding 2.5 psig (17.2 kPa) or equipped with emergency venting allowing pressures to exceed 2.5 psig (17.2 kPa) shall be located in accordance with Table 22.4.1.3 of NFPA 30.

**Exception:** Liquids with boilover characteristics and unstable liquids in accordance with Sections 5704.2.9.6.1.4 and 5704.2.9.6.1.5.

**5704.2.9.6.1.3 Location of tanks storing boilover liquids.** Above-ground tanks for storage of liquids with boilover characteristics shall be located in accordance with Table 22.4.1.4 of NFPA 30.

**5704.2.9.6.1.4 Location of tanks storing unstable liquids.** Above-ground tanks for the storage of unstable liquids shall be located in accordance with Table 22.4.1.5 of NFPA 30.

**5704.2.9.6.1.5 Location of tanks storing Class IIIB liquids.** Above-ground tanks for the storage of Class IIIB liquids, excluding unstable liquids, shall be located in accordance with Table 22.4.1.6 of NFPA 30, except where located within a diked area or drainage path for a tank or tanks storing Class I or II liquids. Where a Class IIIB liquid storage tank is within the diked area or drainage path for a Class I or II liquid, distances required by Section 5704.2.9.6.1.1 shall apply.

**5704.2.9.6.1.6 Reduction of separation distances to adjacent property.** Where two tank properties of diverse ownership have a common boundary, the fire code official is authorized to, with the written consent of the owners of the two properties, apply the distances in Sections 5704.2.9.6.1.2 through 5704.2.9.6.1.5 assuming a single property.

**5704.2.9.6.2 Separation between adjacent stable or unstable liquid tanks.** The separation between tanks containing stable liquids shall be in accordance with Table 22.4.2.1 of NFPA 30. Where tanks are in a diked area containing Class I or II liquids, or in the drainage path of Class I or II liquids, and are compacted in three or more rows or in an irregular pattern, the fire code official is authorized to require greater separation than specified in Table 22.4.2.1 of NFPA 30 or other means to make tanks in the interior of the pattern open for fire-fighting purposes.

The separation between tanks containing unstable liquids shall be not less than one-half the sum of their diameters.

**Exception:** Tanks used for storing Class IIIB liquids are allowed to be spaced 3 feet (914 mm) apart unless within a diked area or drainage path for a tank storing Class I or II liquids.

**5704.2.9.6.3 Separation between adjacent tanks containing flammable or combustible liquids and LP-gas.** The minimum horizontal separation between an LP-gas container and a Class I, II or IIIA liquid storage tank shall be 20 feet (6096 mm) except in the case of Class I, II or IIIA liquid tanks operating at pressures exceeding 2.5 psig (17.2 kPa) or equipped with emergency venting allowing pressures to exceed 2.5 psig (17.2 kPa), in which case the provisions of Section 5704.2.9.6.2 shall apply.

An approved means shall be provided to prevent the accumulation of Class I, II or IIIA liquids under adjacent LP-gas containers such as by dikes, diversion curbs or grading. Where flammable or combustible liquid storage tanks are within a diked area, the

## FLAMMABLE AND COMBUSTIBLE LIQUIDS

II liquids shall not exceed 10,000 gallons (37 854 L). Tanks shall be of the single-compartment design.

**Exception:** Permanent above-ground tanks of greater capacity that meet the requirements of Section 5704.2.

**5706.2.4.1 Fill-opening security.** Fill openings shall be equipped with a locking closure device. Fill openings shall be separate from vent openings.

**5706.2.4.2 Vents.** Tanks shall be provided with a method of normal and emergency venting. Normal vents shall be in accordance with Section 5704.2.7.3.

Emergency vents shall be in accordance with Section 5704.2.7.4. Emergency vents shall be arranged to discharge in a manner that prevents localized overheating or flame impingement on any part of the tank in the event that vapors from such vents are ignited.

**5706.2.4.3 Location.** Tanks containing Class I or II liquids shall be kept outside and not less than 50 feet (15 240 mm) from buildings and combustible storage. Additional distance shall be provided where necessary to ensure that vehicles, equipment and containers being filled directly from such tanks will not be less than 50 feet (15 240 mm) from structures, haystacks or other combustible storage.

**5706.2.4.4 Locations where above-ground tanks are prohibited.** The storage of Class I and II liquids in above-ground tanks is prohibited within the limits established by law as the limits of districts in which such storage is prohibited [JURISDICTION TO SPECIFY].

**5706.2.5 Type of tank.** Tanks shall be provided with top openings only or shall be elevated for gravity discharge.

**5706.2.5.1 Tanks with top openings only.** Tanks with top openings shall be mounted in accordance with either of the following:

1. On well-constructed metal legs connected to shoes or runners designed so that the tank is stabilized and the entire tank and its supports can be moved as a unit.
2. For stationary tanks, on a stable base of timbers or blocks approximately 6 inches (152 mm) in height that prevents the tank from contacting the ground.

**5706.2.5.1.1 Pumps and fittings.** Tanks with top openings only shall be equipped with a tightly and permanently attached, approved pumping device having an approved hose of sufficient length for filling vehicles, equipment or containers to be served from the tank. Either the pump or the hose shall be equipped with a padlock to its hanger to prevent tampering. An effective antisiphoning device shall be included in the pump discharge unless a self-closing nozzle is provided. Siphons or internal pressure discharge devices shall not be used.

**5706.2.5.2 Tanks for gravity discharge.** Tanks with a connection in the bottom or the end for gravity-dis-

persing liquids shall be mounted and equipped as follows:

1. Supports to elevate the tank for gravity discharge shall be designed to carry all required loads and provide stability.
2. Bottom or end openings for gravity discharge shall be equipped with a valve located adjacent to the tank shell that will close automatically in the event of fire through the operation of an effective heat-activated releasing device. Where this valve cannot be operated manually, it shall be supplemented by a second, manually operated valve.

The gravity discharge outlet shall be provided with an approved hose equipped with a self-closing valve at the discharge end of a type that can be padlocked to its hanger.

**5706.2.6 Spill control drainage control and diking.** Indoor storage and dispensing areas shall be provided with spill control and drainage control as set forth in Section 5703.4. Outdoor storage areas shall be provided with drainage control or diking as set forth in Section 5704.2.10.

**5706.2.7 Portable fire extinguishers.** Portable fire extinguishers with a minimum rating of 20-B:C and complying with Section 906 shall be provided where required by the fire code official.

**5706.2.8 Dispensing from tank vehicles.** Where approved, liquids used as fuels are allowed to be transferred from tank vehicles into the tanks of motor vehicles or special equipment, provided that:

1. The tank vehicle's specific function is that of supplying fuel to motor vehicle fuel tanks.
2. The dispensing hose does not exceed 100 feet (30 480 mm) in length.
3. The dispensing nozzle is an approved type.
4. The dispensing hose is properly placed on an approved reel or in a compartment provided before the tank vehicle is moved.
5. Signs prohibiting smoking or open flames within 25 feet (7 620 mm) of the vehicle or the point of refueling are prominently posted on the tank vehicle.
6. Electrical devices and wiring in areas where fuel dispensing is conducted are in accordance with the *California Electrical Code*.
7. Tank vehicle-dispensing equipment is operated only by designated personnel who are trained to handle and dispense motor fuels.
8. Provisions are made for controlling and mitigating unauthorized discharges.

**5706.2.8.1 Location.** Dispensing from tank vehicles shall be conducted not less than 50 feet (15 240 mm) from structures or combustible storage.

**5706.3 Well drilling and operating.** Wells for oil and natural gas shall be drilled and operated in accordance with Sections 5706.3.1 through 5706.3.8.

## Appendix B

# Agenda Item

#5

DATE: November 4, 2020

TO: Ione City Council

FROM: Jon G. Hanken, City Manager

SUBJECT: Agreement between Amador County and the City of Ione Regarding Reimbursement of Eligible Expenses for a Back-up Generator at E.B. Hall.

---

**RECOMMENDED ACTION:** Council is being asked to approve an agreement between Amador County and the City of Ione regarding reimbursement of eligible expenses for a back-up generator at E.B. Hall.

Motion: \_\_\_\_\_/\_\_\_\_\_.

**FISCAL IMPACT:** If approved, the City will receive \$100,000 for a back-up generator at E.B. Hall.

**BACKGROUND:** On March 27, 2020, the President signed into law the Coronavirus Aid, Relief, and Economic Security Act ("CARES" Act), Public Law 116-136. Section 601(a)(1) of the Social Security Act as added by section 5001 of the CARES Act provides \$150 billion to states and other eligible entities for the purpose of providing funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency.

Amador County has been allocated approximately \$3.8 Million in CARES Act funding passed through from the State of California. The City was allocated CARES Act funding from the State of California in the Amount of \$98,000; however, that funding was insufficient to address all of its impacts caused by the COVID-19 health emergency. Amador County is willing reimburse the City of Ione for certain eligible expenditures related to the COVID-19 public health emergency from the County's CARES Act funding.

The County has approved a \$100,000 for a back-up generator at E.B. Hall. Staff provided the County with an estimate for a 150kw Generac Generator from Short Circuit Electric, Inc. and the electrical load requirements at E.B. Hall as requested by Amador County General Services Office. The generator has been order and is anticipated to be installed by the end of November. The monies have to be expended by December 30, 2020.

**Attachments:** Draft Agreement between Amador County and the City of Ione regarding reimbursement of eligible expenses for a back-up generator at E.B. Hall.



**AGREEMENT REGARDING REIMBURSEMENT OF ELIGIBLE EXPENSES  
RELATED TO COVID-19**

THIS AGREEMENT REGARDING REIMBURSEMENT OF ELIGIBLE EXPENSES RELATED TO COVID-19 (this "Agreement") is entered into as of \_\_\_\_\_, 2020 by and between the COUNTY OF AMADOR, a political subdivision of the State of California ("County") and the CITY OF IONE, a municipal corporation ("City").

RECITALS

A. On March 27, 2020, the President signed into law the Coronavirus Aid, Relief, and Economic Security Act ("CARES" Act), Public Law 116-136. Section 601(a)(1) of the Social Security Act as added by section 5001 of the CARES Act provides \$150 billion to states and other eligible entities for the purpose of providing funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency.

B. The County has been allocated approximately \$3.8 Million in CARES Act funding passed through from the State of California.

C. The City was similarly allocated CARES Act funding from the State of California; however, that funding was insufficient to address all of its impacts caused by the COVID-19 health emergency.

D. The County is willing reimburse the City for certain eligible expenditures related to the COVID-19 public health emergency from the County's CARES Act funding, and the City desires to receive the reimbursement from the County pursuant to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, the parties agree as follows:

1. RECITALS. The parties acknowledge the truth of the above recitals, which are incorporated into this Agreement by this reference.
2. REIMBURSEMENT OF ELIGIBLE COVID-19 Expenses. The County agrees to reimburse the City for up to \$100,000 for expenses for the purchase and installation of an emergency generator at Evalynn Bishop Hall incurred in responding to the COVID-19 public health emergency from the CARES Act fund allocated to the County. Eligible expenses are describe in more detail on Attachment A, attached and incorporated by this reference, which describes the reimbursable expenses. The County is not obligated to reimburse any expenses related to payroll costs, or any expenses the County, in its sole discretion, determines to be ineligible.

## City of Ione Propane Tank

3. **THE CITY'S OBLIGATIONS.** In order to receive reimbursement from the County, the City shall do all of the following:
  - a. The City shall submit any reimbursement request(s) to the County no later than December 18, 2020 as described in more detail in **Attachment A**, with all of the necessary backup information described therein.
  - b. The City shall only seek reimbursement for expenses described on **Attachment A**, that meet the criteria of Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act, and that have not been reimbursed in whole or part by any other federal funds.
  - c. The City shall actively cooperate in any review or audit of the County's expenditures of CARES Act funds as it relates to any reimbursement to the City.
  - d. In the event any reimbursement to the City is determined ineligible for reimbursement under the CARES Act by any state or federal agency, the City agrees to hold harmless the County and to repay any disallowed amounts to the County within 90 days of any final determination.
4. **TERM.** This Agreement shall expire one year from the date of this Agreement, unless extended in writing by the parties; however the City's obligations set forth in subparagraphs c, and d of paragraph 3, above, shall remain in effect during the pendency and resolution of any state or federal review or audit, or until the expiration of any state or federal audit period related to the expenditure of CARES Act funds related to the COVID-19 public health emergency, whichever is later.
5. **NOTICES.** All notices herein provided to be given, or which may be given, by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States Postal Services, certified with return receipt requested, with postage prepaid and addressed as follows:

To City:       NAME  
                  TITLE  
                  ADDRESS  
                  CITY, CA ZIP

To County:     Chuck Iley  
                  County Administrative Officer  
                  810 Court Street  
                  Jackson, CA 94642
6. **INCORPORATION OF AGREEMENTS AND AMENDMENTS.** This Agreement contains all agreements of the parties with respect to any matter mentioned herein. No other agreement or understanding pertaining to any such matter shall be effective, unless in writing signed by the party to be charged.



City of Ione Propane Tank

7. CONSTRUED PURSUANT TO CALIFORNIA LAW; VENUE. The parties hereto agree that the provisions of this Agreement shall be construed pursuant to the laws of the State of California and that the venue for any action to enforce provisions of this Agreement shall be in Amador County.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

COUNTY OF AMADOR

CITY OF IONE

BY: \_\_\_\_\_  
Chairman, Board of Supervisors

BY: \_\_\_\_\_

ATTEST:  
JENNIFER BURNS, Clerk of the Board of  
Supervisors

ATTEST:  
City Clerk

BY: \_\_\_\_\_

BY: \_\_\_\_\_

APPROVED AS TO FORM:  
Office of the County Counsel

APPROVED AS TO FORM:  
Counsel for City of Ione

BY: \_\_\_\_\_  
Gregory Gillott

BY: \_\_\_\_\_

## City of Ione Propane Tank

### ATTACHMENT A

#### Amador County Coronavirus Relief Funding

Amador County will reimburse City of Ione for up to \$100,000.00 for expenses for the purchase and installation of an emergency generator at Evalynn Bishop Hall incurred in responding to COVID-19 from the Coronavirus Relief Funds we'll be receiving from the State as part of the CARES Act. We are not reimbursing for any payroll costs or items that can't be documented as having been paid by the agency during the eligible period. Items cannot have been reimbursed by another grant or similar source.

The CARES Act provides that payments from Coronavirus Relief fund (CRF) may only be used to cover costs that are

- Are necessary expenditures incurred due to the public health emergency with respect to the COVID-19
- Not accounted for in the budget most recently approved as of March 27, 2020
- Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020

Eligible Items:

- Personal Protective Equipment
- Costs for acquisition of medical and protective supplies, including sanitizing products in connection with the COVID-19 public health emergency
- Costs for public safety measures
- Hardware or software costs for developing online or automated processes for work that previously required in-person visits for employees and customers/citizens
- Costs for carrying out public health orders

What we'll require for reimbursement:

- 1) Letter from Agency on letterhead addressed to Chuck Iley, CAO, requesting reimbursement (total dollar amount) and a brief description of how the item(s) are necessary due to the COVID-19 public health emergency
- 2) Invoice(s) for purchases (copy of original)
- 3) Proof of delivery (item has to be delivered by 12/30/20 to be eligible)
- 4) Proof of payment from agency (copy of cancelled check)
- 5) Agreement for reimbursement to the county if expenses are disallowed by state (we will provide template)
- 6) Reimbursement request must be received by County by 12/18/20

***\*\*Please contact Karen Scaccianoce, Amador County Budget Director by 9/24/20 with agency's contact name and email, description of eligible expense(s), or questions about eligible expenditures.***

***209-223-6581    [kscaccianoce@amadorgov.org](mailto:kscaccianoce@amadorgov.org)***

Reimbursement requests can be mailed or emailed to

[ciley@amadorgov.org](mailto:ciley@amadorgov.org) cc to [kscaccianoce@amadorgov.org](mailto:kscaccianoce@amadorgov.org)

Amador County Administration  
810 Court Street  
Jackson, CA 95642  
Attn: Chuck Iley

## City of Ione Propane Tank

### Appendix C

SHORT CIRCUIT ELECTRIC INC.  
PO Box 38  
Plymouth, CA 95669  
(209) 245-3269  
Shortcircuitelectricinc.com

**GENERAC**

August 31, 2020

Dear Evalynn Bishop Hall:

Thank you for the opportunity to conduct an in-home survey and review your standby power needs in detail. At SHORT CIRCUIT ELECTRIC INC., we strive to provide our customers with the best automatic standby solution, and offering Generac automatic standby generators allows us to offer the generator and transfer switch option that meets your unique requirements. As a result, we are pleased to offer you this personalized proposal.

Proposal For:

Evalynn Bishop Hall  
600 S Church st  
Ione, CA 95640  
H: (209) 790-9200  
twaklee@ione-ca.com

Guardian 150KW LP Aluminum EPA  
SCAQMD Proposal

Guardian 150KW LP Aluminum EPA  
SCAQMD

RECOMMENDED



#### QTY Generac items

- 1 Guardian 150KW LP Aluminum EPA SCAQMD
- 1 600 Amp Non-Service Rated 120/240 1Ø NEMA 3R
- 2 Wet Cell Battery - 26R
- 1 Surge Protection Device (SPD) 120/240 VAC Single Split Phase

#### QTY All labor included

- 1 All Labor included

#### QTY All material included

- 1 All Material included

#### QTY CONCRETE PAD

- 1 CONCRETE PAD PROVIDED

#### QTY Conduit - EMT

- 30 4" Conduit

# City of Ione Propane Tank

<b>QTY Conduit - Liquid Tight</b>	
3	1 1/2" Conduit
<b>QTY GAS LINE BY PROPANE COMPANY</b>	
1	GAS LINE BY PROPANE COMPANY
<b>QTY Liquid Cooled - High kW</b>	
1	30 Hour Service
<b>QTY PERMIT</b>	
1	PERMIT Commercial
	\$3,000.00
<b>QTY Rental Equipment</b>	
1	Crane Rental
<b>QTY TRENCHING</b>	
15	TRENCHING
<b>QTY TRENCHING FOR PROPANE COMPANY</b>	
25	TRENCHING FOR PROPANE COMPANY
<b>QTY Wire</b>	
30	350 MCM wire

Sub-Total:	\$69,386.73
Sales Tax:	\$4,989.97
Total:	\$74,376.70
Down Payment:	-\$1,000.00
Balance Due:	\$73,376.70

## City of Ione Propane Tank

Generac is the #1 standby generator on the market today. SHORT CIRCUIT ELECTRIC INC. is a factory-authorized and certified dealer, trained in the proper application, installation, and service of all Generac automatic standby generators, assuring you the highest quality service and support for your generator.

Thank you for the opportunity to offer a Generac automatic standby generator to protect your home and family during a power outage. We will contact you to answer any additional questions and finalize the details of the installation of your automatic standby generator. Please feel free to contact us at (209) 245-3269 at any time.

**All quotes are valid for 30 days.**

Sincerely,

### Adler SCE

**I accept this proposal and wish to proceed with the purchase and installation of my Generac automatic standby generator.**

**Customer Name/Signature**

Date \_\_\_\_\_

Dealer Name/Signature

Date \_\_\_\_\_

**You, the buyer, may cancel this transaction at any time prior to midnight of the third business day after the date of this transaction. See the attached notice of cancellation form for an explanation of this right.**

**Additional Comments:**

--

**Selected payment option:** Cash/check

# City of Ione Propane Tank

## Notice of Cancellation

Date of Purchase: \_\_\_\_\_

You may CANCEL this transaction, without any Penalty or Obligation, within THREE BUSINESS DAYS from the above date.

If you cancel, any property traded in, any payments made by you under the contract or sale, and any negotiable instrument executed by you will be returned within TEN BUSINESS DAYS following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be cancelled.

If you cancel, you must make available to the seller at your residence, in substantially as good condition as when you received, any goods delivered to you under this contract or sale, or you may, if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense and risk.

If you do make the goods available to the seller and the seller does not pick them up within 20 days of the date of your Notice of Cancellation, you may retain or dispose of the goods without any further obligation. If you fail to make the goods available to the seller, or if you agree to return the goods to the seller and fail to do so, then you remain liable for performance of all obligations under the contract.

To cancel this transaction, mail or deliver a signed and dated copy of this Cancellation Notice or any other written notice, or send a telegram, to SHORT CIRCUIT ELECTRIC INC., at PO Box 38 Plymouth, CA 95669 NOT LATER THAN MIDNIGHT OF

\_\_\_\_\_.

I HEREBY CANCEL THIS TRANSACTION.

(Date) \_\_\_\_\_

(Signature) \_\_\_\_\_



## CUSTOMER CHECKLIST

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### Administration Preparation

---

- Dealer Site Survey
- Dealer Building permit

### Installation Preparation

---

- Dealer Call Electric company

### Installation

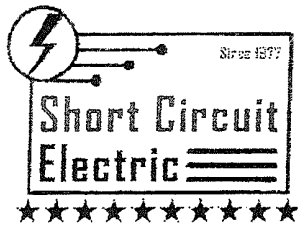
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- Dealer Install base
- Dealer Mount transfer switch
- Contractor Install Fuel Line
- Homeowner Landscaping

### Post Install / Activation / Followup

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- Dealer Activation
- Dealer Demo a Simulated Outage
- Dealer Fuel Pressure Check
- Dealer Final Inspection



### Terms & Conditions

- Short Circuit Electric will do everything in our power to install your generator in a timely manner. Sometimes schedules are delayed because of issues out of our control; including gas companies and the permitting process. We will give you an estimated installation date at the time of signing, but that date may change.
- Concrete, asphalt, or other hard surfaces may be cut to install wiring and/or gas line. If a cut is made, Short Circuit Electric will backfill with gravel to make the area safe until it can be repaired. Short Circuit Electric does not make repairs on concrete, asphalt, or any other hard surfaces. Any repairs needed will be at the expense of the customer.
- Your power will be shut off for approximately 1-4 hours on the day of your installation. Your installation could range from 1-4 days, depending on the size of the unit you purchased or problems that are unforeseen during installation. Please make necessary arrangements prior to the date of your installation.
- Deposits are 10% of the total price or \$1000.00, whichever is less. Deposits are non-refundable, unless your contract is canceled before the 3rd business day after signing the proposal.

BY SIGNING THE PROPOSAL, YOU ACCEPT AND AGREE TO THESE TERMS & CONDITIONS



# City of Ione Propane Tank

Fixed-In-Place Appliances and Motors	Amps	Votls	Phase Calculation	Phase
Bar Fridge	8	115	1	1
Chest freezer	8	115	1	1
Fridge	9.1	115	1	1
Fridge	9.1	115	1	1
Parking Lot Lights	20	110	1	1
Photo Cell Lighting	20	110	1	1
Air Conditioning and Cooling	Amps	Volts	Phase Calculation	Phase
AC #1	20	460	1.732	3
AC #2	20	460	1.732	3
AC #3	20	460	1.732	3
AC #4	20	460	1.732	3
AC #5	20	460	1.732	3
Square footage (lights & receptacles)				
11,600				
Max Load (kw)	116.97 (kw) x 1.25 = 146.21 (kw)			
Final Recommendation	150 kw			

Load (kw)
0.92
0.92
1.04
1.04
2.2
2.2
Load (kw)
15.93
15.93
15.93
15.93
15.93
Load (kw)
30

## Appendix D

**CITY OF IONE COUNCIL MEETING MINUTES  
Meeting of November 17, 2020**

**DUE TO THE GOVERNOR'S EXECUTIVE ORDER N-25-20, THE CITY OF IONE  
CONDUCTED ITS MEETING VIA TELECONFERENCE AND IN-PERSON. MEMBERS OF THE PUBLIC  
WERE ABLE TO PARTICIPATE BY CALLING IN USING THE FOLLOWING NUMBER:**

**Dial In: 1-786-535-3211**

**Access Code: 641-268-349**

**<https://global.gotomeeting.com/install/641268349>**

**Mayor Wratten called meeting to order at 6:00 PM**

**A. PLEDGE OF ALLEGIANCE TO THE FLAG:**

Mayor Wratten led the Pledge of Allegiance.

**B. ROLL CALL:**

Present: Diane Wratten, Mayor  
Stacy Rhoades, Vice Mayor  
Dominic Atlan, Councilmember  
Dan Epperson, Councilmember  
Tom Reed, Councilmember  
Staff: Jon Hanken, City Manager  
Dave Prentice, City Attorney  
Lori McGraw, Finance Director  
Janice Traverso, City Clerk  
April Wooden, City Planner (Teleconference)

**C. APPROVAL OF AGENDA:**

**ACTION:** It was moved by Councilmember Epperson, seconded by Councilmember Epperson and carried to approve the agenda.

**AYES:** Wratten, Rhoades, Atlan, Epperson, Reed

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

**D. PRESENTATIONS/ANNOUNCEMENTS:** None

**E. PUBLIC COMMENT:** None

**F. CONSENT CALENDAR:**

**ACTION:** It was moved by Councilmember Atlan, seconded by Vice Mayor Rhoades and carried to approve the following:

1. Combined Cash Investment Reports
2. Waive the Second Reading by Substitution of Title Only and Adopt Ordinance No. 523 Amending the 2007 City of Ione Local Traffic Mitigation Fee Nexus Plan and Capital Improvement Plan (CIP) Study to Include the Bridge on Golf Links Drive as an Eligible Project

**AYES:** Wratten, Rhoades, Atlan, Epperson, Reed

**NOES:** None

## City of Ione Propane Tank

**ABSENT:** None

**ABSTAIN:** None

Waive the Second Reading by Substitution of Title Only and Adopt Ordinance No. 524 Approving the Third Amendment Development Agreement for Castle Oaks Golf and Country Club (Village 4 through 10) with Fairway Land Investors, LLC; Nueve Verde Properties, LLC and Spyglass View Village, LLC.

**ACTION:** It was moved by Councilmember Atlan, seconded by Councilmember Epperson and carried to Waive the Second Reading by Substitution of title Only and Adopt Ordinance No. 524 Approving the Third Amendment Development Agreement for Castle Oaks Golf and Country Club (Village 4 through 10) with Fairway Land Investors, LLC, Nueve Verde Properties, LLC and Spyglass View Village, LLC with the following amendments:

- Delete Paragraph G – Page 2 – Public Hearing before Planning Commission
- Insert Date of Public Hearing in Paragraph H – Page 2 – November 3, 2020

**AYES:** Wratten, Rhoades, Atlan, Epperson, Reed

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

### **G. PUBLIC HEARING:** None

#### **DISCUSSION ITEMS:**

For the record: Action minutes provide the necessary documentation of City Council action. Audio recordings are retained for those desiring more detail on particular agenda item discussions. These audio recordings provide an accurate and comprehensive backup of City Council deliberations and citizen discussions.

### **H. REGULAR AGENDA:**

4. Draft Consulting Services Agreement for City Planner Services between City of Ione and DeNovo Planning Group - At the request of the Council at their meeting on November 3, the City Manager added:

- DeNovo will update all land use applicants on a weekly basis regarding their application status from the time their application is submitted until it is completed
- DeNovo will attend regularly scheduled Community Development Meetings

The City Manager did add the following as requested by the Council:

- Add Beth Thompson as our City Planner
- Return phone calls and e-mails within 24 hours or 48 hours

Staff will bring this item back at the next Council meeting with the two additional items.

5. Agreement between Amador County and the City of Ione Regarding Reimbursement of Eligible Expenses for a Back-up Generator for E.B. Hall

**Motion:** It was moved by Councilmember Epperson, seconded by Councilmember Atlan and carried to approve agreement with Amador County for reimbursement of eligible expenses for a Back-Up Generator for E. B. Hall

**AYES:** Wratten, Rhoades, Atlan, Epperson, Reed

**NOES:** None

## City of Ione Propane Tank

**ABSENT:** None

**ABSTAIN:** None

6. Agreement between Amador County and the City of Ione Regarding Reimbursement for Eligible Fire Department Expenses related to COVID-19

**Motion:** It was moved by Councilmember Reed, seconded by Vice Mayor Rhoades and carried to approve agreement with Amador County for reimbursement of eligible expenses for Fire Department expenses related to COVID-10

**AYES:** Wratten, Rhoades, Atlan, Epperson, Reed

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

7. Draft letter to Amador County Board of Supervisors related to receiving an update on the Mule Creek State Prison Sewage and Storm Water Discussion – At the request of the City Council, Mayor Diane Wratten prepared a letter to the Board of Supervisors asking them to make a presentation to the City Council related to discussions occurring between the County and Mule Creek State Prison concerning the continued discharges of raw sewage and storm water contaminated by raw sewage from Mule Creek State Prison into Mule Creek.

Oral Custer commented that this issue needs the attention of the top officials for the State that this has been an issue for a long time and they need to address the situation.

Jack Mitchell, Publisher of the Ledger Dispatch and resident of Ione has spent two years researching this issue and discussed his findings with the Council. Mr. Mitchell did suggest that the United States Environmental Protection Agency should be included in the letters the Council is sending.

Council directed staff to send letters to United States Environmental Protection Agency, State Water Resources Control Board, Central Valley Regional Water Control Board, California Sportfishing Protection Alliance, Mule Creek State Prison, California Department of Corrections and Rehabilitation, Governor Gavin Newsom, Assembly Member Frank Bigelow and Senator Andreas Borgeas.

8. Award of Castle Oaks Landscape Maintenance Contract to EcoUrban Landscapes  
**Motion:** It was moved by Councilmember Epperson, seconded by Councilmember Reed and carried to award the Landscape Maintenance Contract for Castle Oaks to EcoUrban Landscapes

**AYES:** Wratten, Rhoades, Atlan, Epperson, Reed

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

9. Discussion of Sidewalk to Howard Park through the Ione Elementary School Property- There was discussion by the Council on the following:
  - Solid surface so it will be ADA accessible
  - Removal of the rubber chips on the pathway

## City of Ione Propane Tank

- Discussion with School District on their plans for the pathway
- Refer to Park & Recreation Commission for their input

10. Appointment to Creek Committee (1) and Planning Commission (2) by Mayor Diane Wratten and Confirmed by City Council:

The following applications were received for the Creek Committee:

- Bette Rhoades
- Frank Vargas

The following applications were received for the Planning Commission:

- Larry Rhoades
- Rodney Plamondon
- Joe Wylie
- Gerald Pezzi
- Laurie Lord

The Mayor Diane Wratten recommended Frank Vargas be appointed to the Creek Committee and Joe Wyle and Rodney Plamondon be appointed to the Planning Commission. Council confirmed the appointments.

11. Discussion and Approval of Appointment of Interim City Manager – City Attorney Dave Prentice explained that the current City Manager, Jon Hanken will be retiring at the end of December. However, Mr. Hanken is taking his accrued vacation effective November 19, 2020 until December 31, 2020. Since the agreement for a new City Manager will not be approved until December 1, 2020, it is necessary to bridge the gap in management.

**Motion:** It was moved by Councilmember Epperson, seconded by Vice Mayor Rhoades and carried to appoint Lori McGraw as Interim City Manager/Finance Director.

**AYES:** Wratten, Rhoades, Atlan, Epperson, Reed

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

I. **CLOSED SESSION:** Council convened to Closed Session to discuss the following:

- Pursuant to California Government Code 54957; Evaluation-Finance Manager

J. **DISPOSITION OF CLOSED SESSION:** Council reconvened to Open Session and Mayor Wratten announced that direction was given to staff on the following:

- Pursuant to California Government Code 54957; Evaluation-Finance Manager

K. **ADJOURNMENT:**

It was moved by Councilmember Reed, seconded by Councilmember Epperson and carried to adjourn.

Respectfully submitted,


Janice Traverso, City Clerk

# City of Ione Propane Tank

## Appendix E

City of Ione Building Permit Application

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**City of IONE** BUILDING PERMIT APPLICATION FORM

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**CITY USE ONLY**

Application No: \_\_\_\_\_ Receipt No: \_\_\_\_\_ Date submitted: \_\_\_\_\_ Rec'd by: \_\_\_\_\_ Deposit: \_\_\_\_\_

**Applicant: Fill in applicable areas; please print clearly**

Applicant is (check one): \_\_\_\_\_ Type of Building Permit (check one): \_\_\_\_\_

Owner: <u>Ray Ryan</u> Contractor: <u>Short Circuit Electric Inc.</u> Architect/Designer: _____ Other: _____	New Construction (\$500 deposit) _____ Addition to new structure (\$250 deposit) _____ Tenant Improvements (\$100 deposit) _____ New Roof (no deposit) _____
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Note: Funds provided with application are a deposit paid towards a final fee that is calculated based on the valuation of work.

**PROJECT INFORMATION**

Applicant: Short Circuit Electric

Assessor's Parcel Number: 004-130-013-000

Project Address/Location: 600 S Church Street Ione, CA. 95640

Lot #/Suite or Space #: \_\_\_\_\_

Project Type (check appropriate item): \_\_\_\_\_ Commercial ☒ Residential \_\_\_\_\_

Permit Type(s) (check appropriate items): Bldg ☐ Mech ☐ Plumb ☐ Elect ☒

Project Description: (submit separate attachment if necessary) Generator Install, Wire, Trenching, Etc.

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Project Valuation: \$ 74376.70 Const. Type: \_\_\_\_\_ Occupancy: \_\_\_\_\_

Existing Use: \_\_\_\_\_ Proposed Use: \_\_\_\_\_

Comm. Sq. Ftg. Office: \_\_\_\_\_ Retail: \_\_\_\_\_ Warehouse: \_\_\_\_\_ Other: \_\_\_\_\_

Res. Sq. Ftg. Total Sq. Ftg. \_\_\_\_\_ Dwelling: \_\_\_\_\_ Gar: \_\_\_\_\_ # of cars: \_\_\_\_\_

Patio/Porch: \_\_\_\_\_ Deck: \_\_\_\_\_

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**CITY USE ONLY** Applicant submitted the following items:

☐ Plans, 4 copies   
 ☐ Site Plan, 4 copies   
 ☐ Energy Calculations   
 ☐ Mandatory Energy Check List  
☐ Business License Application   
 ☐ Engineered Calcs for \_\_\_\_\_  
☐ Building Heat Loss Calculations   
 ☐ Engineered \_\_\_\_\_ Truss Calcs  
☐ Contractor's Worker Comp Ins. Certificate   
 (Other) \_\_\_\_\_

Permit No: \_\_\_\_\_ Date Issued: \_\_\_\_\_

Project Valuation \_\_\_\_\_ Plan Check Fee \_\_\_\_\_ Permit Fee \_\_\_\_\_

Worker's Comp Verified ☐ Certificate ☐ Exempt

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1 EAST MAIN STREET // P.O. BOX 398 // IONE, CA 95640 // 209.274.2412

1

# City of Ione Propane Tank

## City of Ione Building Permit Application

### Licensed Contractor's Declaration

I hereby affirm that I am licensed under the provisions of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code, and my license is in full force and effect.

LICENSE CLASS C10

LICENSE NUMBER 340818

DATE 6/1/2020

CONTRACTOR Short Circuit Electric

### Owner-Builder Declaration

I hereby affirm that I am exempt from the Contractor's License Law for the following reason (Sec. 7031.5, Business and Professions Code: Any city or county which requires a permit to construct, alter, improve, demolish, or repair any structure, prior to its issuance, also requires the applicant for such permit to file a signed statement that he is licensed pursuant to the provisions of the Contractor's License Law (Chapter 9 [commencing with Section 7000] of Division 3 of the Business and Professions Code) or that he is exempt therefrom and the basis for the alleged exemption. Any violation of Section 7031.5 by an applicant for a permit subjects the applicant to a civil penalty of not more than five hundred dollars [\$500].):

   I, as owner of the property, or my employees with wages as their sole compensation, will do the work, and the structure is not intended or offered for sale (Sec. 7044, Business and Professions Code: The Contractor's License Law does not apply to an owner of property who builds or improves thereon, and who does such work himself or through his own employees, provided that such improvements are not intended or offered for sale. If, however, the building or improvement is sold within one year of completion, the owner-builder will have the burden of proving that he did not build or improve for the purpose of sale).

   I, as owner of the property, am exclusively contracting with licensed contractors to construct the project (Sec. 7044, Business and Professions Code: The Contractor's License Law does not apply to an owner of property who builds or improves thereon, and who contracts for such projects with a contractor[s] licensed pursuant to the Contractor's License Law.).

   I am exempt under Sec.   , B. & P.C. for this reason   

DATE 11/30/20

OWNER Pam Woolsey

### Owner-Builder Declaration

I hereby affirm that I have a certificate of consent to self-insure, or a certificate for a Worker's Compensation Insurance, or a certified copy thereof (Sec. 3800, Lab. C.)

POLICY NO. 0128948-2019

COMPANY Short Circuit Electric

   Certified copy is hereby furnished.

   Certified copy is filed with the county building inspection department or county    departments.

DATE 6/1/2020

APPLICANT Pam Woolsey

### Certificate of Exemption from Worker's Compensation Insurance

(This section need not be completed if the permit is one hundred dollars [\$100] or less.)

I certify that in the performance of the work for which this permit is issued, I shall not employ any person in any manner so as to become subject to the Worker's Compensation Laws of California.

DATE 11/30/20

APPLICANT Pam Woolsey

NOTICE TO THE APPLICANT: If, after making this Certificate of Exemption, you should become subject to the Worker's Compensation provisions of the Labor Code, you must forthwith comply with such provisions or this permit shall be deemed revoked.

### Construction Lending Agency

I hereby affirm that there is a construction lending agency for the performance of the work for which this permit is issued (Sec. 3097, Civ. C.).

LENDER'S NAME   

LENDER'S ADDRESS   

I certify that I have read this application and state that the above information is correct. I agree to comply with all city and county ordinances and state laws relating to building construction, and hereby authorize representatives of this county to enter upon the above-mentioned property for inspection purposes.

Pam Woolsey  
Signature of Applicant or Agent

11/30/20  
Date

# City of Lone Propane Tank



## CONTRACTORS STATE LICENSE BOARD

### Contractor's License Detail for License # 340816

**DISCLAIMER:** A license status check provides information taken from the CSLB license database. Before relying on this information, you should be aware of the following limitations.

- CSLB complaint disclosure is restricted by law (BAP 7124.4). If this entity is subject to public complaint disclosure click on link that will appear below for more information. Click [here](#) for a definition of disclosable actions.
- Only construction related civil judgments reported to CSLB are disclosed (BAP 7071.17).
- Arbitrations are not listed unless the contractor fails to comply with the terms.
- Due to workload, there may be relevant information that has not yet been entered into the board's license database.

Data current as of 12/4/2020 11:16:14 AM

#### Business Information

SHORT CIRCUIT ELECTRIC INC  
P O BOX 38  
PLYMOUTH, CA 96399  
Business Phone Number (209) 245-3289

Entity Corporation  
Issue Date 08/15/1977  
Reissue Date 02/17/2011  
Expire Date 02/28/2021

#### License Status

This license is current and active.

All information below should be reviewed.

#### Classifications

C10 - ELECTRICAL

#### Bonding Information

##### Contractor's Bond

This license filed a Contractor's Bond with AMERICAN CONTRACTORS INDEMNITY COMPANY.

Bond Number: 100153756  
Bond Amount: \$15,000  
Effective Date: 01/01/2016  
Contractor's Bond History

##### Bond of Qualifying Individual

This license filed Bond of Qualifying Individual number 60996825 for DAVID BRYAN GILMORE in the amount of \$12,500 with WESTERN SURETY COMPANY.  
Effective Date: 06/01/2020  
BQI's Bond History

#### Workers' Compensation

This license has workers compensation insurance with the NORGUARD INSURANCE COMPANY

Policy Number: SHWC195637

Effective Date: 05/01/2020

Expire Date: 05/01/2021

Workers' Compensation History

#### Miscellaneous Information

- 02/17/2011 - LICENSE REISSUED TO ANOTHER ENTITY

#### Office

- Personnel listed on this license (current or disassociated) are listed on other licenses.

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# City of Ione Propane Tank

## Appendix F

**CITY OF IONE**  
**1 MAIN STREET**  
**P.O. BOX 398**  
**IONE, CA 95640**

ORIGINAL



**Electrical Permit**  
**Permit Number: 1211**

Page 1 of 3  
 Printed: December 28, 2020

**Applicant**

**Name:** SHORT CIRCUIT ELECTRIC  
**Address:** P.O. BOX 38  
 PLYMOUTH, CA 95699  
**Phone:**

**Received Date:** 11/30/2020  
**Approved Date:** 12/28/2020

**Parcel**

**Parcel Number:** 005-130-047  
**Address:** 600 S Church St.  
**Section:** **Township:**  
**Addition:** **Block:**  
**Legal Description:**

**Zoning:**  
 Ione, CA 95640  
**Range:**  
**Lot(s):**

**Owners**

**Name:** City of Ione  
**Address:** 600 S Church St.  
 Ione, CA 95640  
**Phone:**  
**Fax:**  
**Email:**

**Contractors**

**Contractor Type:** C-10 Electrical  
**Name:** Short Circuit Electric Inc  
**Address:** P.O. Box 38  
**Phone:** 209-245-3269  
 PLYMOUTH, CA 95699

**Fees and Receipts:**

Account	Fee	Description	Amount
1111-00-2120-0026	Building Standards Administration Special Revolving Fund Health and Safety Code 18931.6 & .7		\$3.00
1111-45-4221	Electrical Inspections 2 Inspections		\$385.00
1111-45-4221	PLUMBING INSTALLATIONS / standalone exposed work / no concealment	1 inspection: final	\$165.00
1111-45-4621	REVIEW NOT SPECIFIED ABOVE Commercial		\$743.76
<b>Total Fees:</b>			<b>\$1,296.76</b>

**Total Receipts:**  
**Balance:**

**\$1,296.76**  
**\$0.00**

## City of Lone Propane Tank

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### Description

**Structure Use:** Commercial

**Project Description:** GENERATOR INSTALL, WIRE, TRENCHING, etc. NOTE: FIRE DEPARTMENT TO BE CONTACTED FOR FINAL APPROVAL PRIOR TO BUILDING DEPARTMENT FINAL.

**Construction Value:** 74376

**Floor Areas**

Living Space:

Basement/Storage:

Garage:

Decks:

Porches:

Other:

Total Area:

**Impervious Surfaces**

House:

Garage:

Driveways:

Porch/Walk:

Other:

Total:

**Structure Area:**

**Site Area:**

**Percentage of Site:**

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### Conditions

**Date:** 17 December  
2020

**Status:** APPROVED

**Code:** 2019

**Conditions of Approval:** Fire Department

**Condition Comments:** FIRE DEPARTMENT TO BE CONTACTED FOR FINAL APPROVAL PRIOR TO BUILDING DEPARTMENT FINAL.

**Conditions of Approval:** Curtis Ryan

**Condition Comments:**

**Conditions of Approval:** Planning Department

**Condition Comments:**

**Conditions of Approval:** Curtis Ryan

**Condition Comments:**

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### Notes

FIRE DEPARTMENT TO BE CONTACTED FOR FINAL APPROVAL PRIOR TO BUILDING DEPARTMENT FINAL.

Permit expires if work is not commenced within 180 days or if work is suspended more than 180 days.

WHEN VALIDATED THIS APPLICATION IS YOUR PERMIT.

VALIDATED 17 December 2020

RECEIPT NO. 1144

Building Inspector Curtis W. Ryan

City of Lone Propane Tank

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I hereby acknowledge that I have read this application and state that the information given is correct. I agree to comply with all City ordinances and State laws relating to building construction. I certify that I am the legal owner of the property, or an agent or contractor authorized to sign.

Authorized Agent \_\_\_\_\_

*emailed all documents*

# City of Ione Propane Tank

## Appendix G

iWorQ



### PERMIT/PLAN SUBMITTAL ROUTING SHEET Return to Building Department When Complete

Project Address: 600 S CHURCH ST / Evelyn Bishop Hall Permit #: 1211

Applicant/Owner Name: SHORT CIRCUIT ELECTRIC Phone/Email: PWOOLSEY@SHORTCE.COM

Project Description: GENERATOR INSTALL, WIRE, TRENCHING, etc..

Plan Check 1 ☐ Plan Check 2 ☐ Plan Check 3 ☐ Plan Check 4 ☐

	Reviewed By:	Date:	Approved:	Rejected:	\$ Fees:
<b>Building</b>			<input type="checkbox"/>	<input type="checkbox"/>	
Date Routed:	Comments:				

<b>Engineering</b>			<input type="checkbox"/>	<input type="checkbox"/>	
Date Routed:	Comments:				

<b>Fire</b>			<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Date Routed: <u>11-30-20</u>	Comments: <u>NO Plan Sign Asmt Permitted</u> <u>2x4x8x12 (3) Shut off valve (4)</u>				

NOTE: The Propane Tank is greater than 20' to the Property Line.

<b>Planning</b>			<input type="checkbox"/>	<input type="checkbox"/>	
Date Routed:	Comments:				

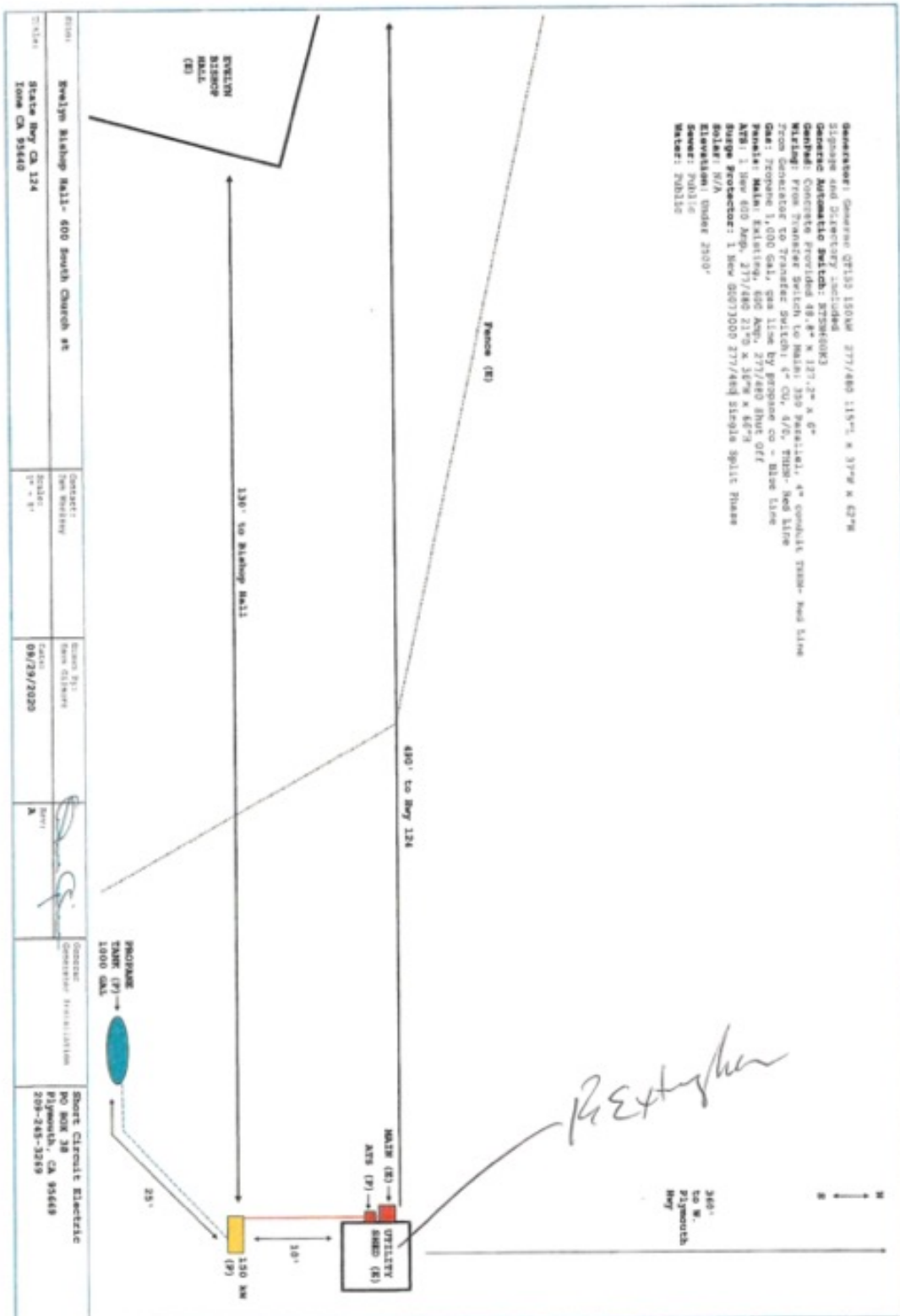
<b>Public Works</b>			<input type="checkbox"/>	<input type="checkbox"/>	
Date Routed:	Comments:				

<b>Environmental Health</b>			<input type="checkbox"/>	<input type="checkbox"/>	
Comments:					

<b>Police</b>			<input type="checkbox"/>	<input type="checkbox"/>	
Comments:					


[https://www.iworq.net/...Pages/popupEditLetter.php?sid=15GMM15Y33W8F8WQG28H44H4JP600&id=14432949&letterlinkid=7403895\[11/30/2020 12:48:46 PM\]](https://www.iworq.net/...Pages/popupEditLetter.php?sid=15GMM15Y33W8F8WQG28H44H4JP600&id=14432949&letterlinkid=7403895[11/30/2020 12:48:46 PM])

## Appendix H



# City of Ione Propane Tank

## Appendix I



**KAMPS RETAIL CONSUMER VAPOR AGREEMENT**

Account # 154751 - 4

DATE: 9/16/20

BUSINESS: ☐ Security Agreement ☐ Kamps Net Investment  
☐ Personal Guarantee (attach Form CR001)

Customer Name CITY OF IONE (Full Legal Name) 2nd Customer Name \_\_\_\_\_ (Full Legal Name)

Billing Address PO BOX 398 City IONE State CA Zip 95640

Delivery Address 600 SOUTH CHURCH ST City IONE State CA Zip 95640  
(if different than billing address)

Previous Address N/A EVELYN BISHOP HALL City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
(if less than 5 years at current address)

Telephone / Cell Phone 209-274-2412 Fax \_\_\_\_\_ Email Address \_\_\_\_\_

**IF A BUSINESS COMPLETE THE FOLLOWING SECTION:**

TYPE OF BUSINESS: ☐ Corp. ☐ Partner ☐ Sole Prop.

Owner, Shareholder(s), Partner(s) or Member(s):

1) _____	2) _____
3) _____	4) _____

S.S. No. of Owner(s), Shareholder(s), Partner(s) or Member(s) Ownership %:

1) _____	2) _____
3) _____	4) _____

Parent Company (if applicable): \_\_\_\_\_ Federal ID No. \_\_\_\_\_

Signature required on delivery: ☐ YES ☒ NO Term of this agreement is: 2 Year(s)

Routed Delivery: ☒ YES ☐ NO Paperless Billing: ☐ YES ☐ NO Senior Citizen: ☐ YES ☐ NO

**EQUIPMENT** - Kamps will for the term provide to customer the following tank(s) and equipment:

Serial #	Size	Description	Location
<u>U-99346</u>	<u>1000</u>	<u>LPG TANK</u>	<u>600 S CHURCH ST, IONE EVELYN BISHOP HALL - GEN</u>
		<u>PIGTAIL</u>	<u>600 S CHURCH ST, IONE EVELYN BISHOP HALL - GEN</u>
		<u>REGULATOR</u>	<u>600 S CHURCH ST, IONE EVELYN BISHOP HALL - GEN</u>
		<u>BLOCKS</u>	<u>600 S CHURCH ST, IONE EVELYN BISHOP HALL - GEN</u>

SMART Reader Type	GM - ID #	DM - ID #	Location

A Service Fee of \$ 0.00 paid in advance to Kamps. This fee will be billed ☐ Annually ☐ Quarterly ☐ Monthly ☐ Paid by indirect \_\_\_\_\_

Should a security deposit be required the deposit is refundable within 45 days of termination. This deposit is non interest bearing.

**FOR OFFICIAL USE ONLY**

EMP NAME LORIE J TYP 2 CREDIT DAYS 30 USD 30 DPC 8

TXC CODE 15 PRO 1 CREDIT LIMIT 99 SAL 99 DUV 7

CREDIT SCORE: N/A DATE RAN: \_\_\_\_\_ APPROVED ☒ DENIED ☐ BY EMP 7

Security Deposit Required \_\_\_\_\_ Additional Approval Requirements: \_\_\_\_\_

OP-100 Vapor (01/00) THIS AGREEMENT SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE SIDE Signature required on back



## TERMS AND CONDITIONS

[illegible]

Printed Name: Harve Jacobson  
Line Jacobson

Printed Name: \_\_\_\_\_

City of Ione Propane Tank

ADDENDUM TO  
KAMPS RETAIL CONSUMER VAPOR AGREEMENT  
[STAND-BY GENERATOR]

Date:

Customer Name: CITY OF IONE

Delivery Address: 600 SOUTH CHURCH ST., IONE

Account #: 154751-4

1. This Addendum To Kamps Retail Consumer Vapor Agreement [Stand-By Generator] ("Addendum") amends the Kamps Retail Consumer Vapor Agreement ("Agreement") by and between Kamps and Customer, and any other agreement by and between Kamps and Customer for the purchase and sale of liquefied petroleum gas ("LP") gas.

2. Customer desires to rent from Kamps Equipment to store and deliver LP gas to Customer's stand-by generator ("Generator") located at the Delivery Address listed above. The Generator is not the property of Kamps, and Kamps makes no representation or warranty regarding its use, capacity, performance, or any attribute whatsoever.

3. Customer understand and agrees Kamps will not be liable to Customer, and Customer waives all claims against Kamps, for any damage to Customer, to Customer's property, or to any other person or property, arising from or related to Kamps failure at any time to supply LP gas to Customer. Customer understands and agrees this waiver includes, but is not limited to, Kamps' failure or inability for any reason to fill one or more LP tanks used to provide LP gas to the Generator, and all resulting losses, included without limitation, no available backup electrical service to Customer or Customer's property, or both.

4. Customer promises, at its sole cost and expense, to install, use, and maintain the Generator according to all applicable building codes, laws, rules, regulations, and ordinances of all government authorities having jurisdiction. Customer agrees to indemnify, defend, protect, and hold harmless Kamps from and against all liabilities, claims, losses, expenses, demands, recovers, settlements, lawsuits, fees, and fines incurred by Kamps, known or unknown, contingent or otherwise, directly or indirectly arising from or related to the acts or omissions of Customer, its contractors, agents, and invitees, with respect to the ownership, installation, use, maintenance, repair, or replacement, of the Generator and the equipment ancillary to the Generator.

5. The Agreement and this Addendum are to be interpreted as a whole and so as to give meaning to each and every term thereof. Capitalized terms used but not defined in this Addendum have the meaning given to them in the Agreement.

Customer Signature(s):



Printed Name: TODD WAKLAR

Printed Name: \_\_\_\_\_

Kamps Propane, Inc.

By: \_\_\_\_\_

Printed Name: Gene Kahan  
Ione Sales



## **Appendix J**

## City of Ione Propane Tank

Item #: 1

### CITY OF IONE COUNCIL MEETING MINUTES Meeting of February 2, 2021

DUE TO THE GOVERNOR'S EXECUTIVE ORDER N-25-20, THE CITY OF IONE  
CONDUCTED ITS MEETING VIA TELECONFERENCE. MEMBERS OF THE PUBLIC  
WERE ABLE TO PARTICIPATE BY CALLING IN USING ZOOM

Mayor Rhoades called meeting to order at 5:00 PM

#### A. ROLL CALL:

Present: Stacy Rhoades, Mayor  
Dominic Atlan, Vice Mayor  
Dan Epperson, Councilmember  
Diane Wratten, Councilmember  
Vacant, Councilmember  
Staff: Lori McGraw, Interim City Manager/Finance Director  
Dave Prentice, City Attorney (Teleconference)  
Janice Traverso, City Clerk

#### B. CLOSED SESSION: Mayor Rhoades convened to Closed Session to discuss the following:

- Conference with Legal Counsel Pursuant to Government Code Section 54956.9(d)(1), Existing Litigation California Public Utilities Commission v. City of Ione

#### C. DISPOSITION OF CLOSED SESSION: Council reconvened to Open Session and Mayor Rhoades announced that direction was given to staff on the following:

- Conference with Legal Counsel Pursuant to Government Code Section 54956.9(d)(1), Existing Litigation California Public Utilities Commission v. City of Ione

#### D. PLEDGE OF ALLEGIANCE:

Mayor Rhoades led the Pledge of Allegiance.

#### E. APPROVAL OF AGENDA:

ACTION: It was moved by Councilmember Epperson, seconded by Councilmember Wratten and carried to approve the agenda with the removal of item #7 "Discussion regarding the Castle Oaks Entry Sign" under Regular Agenda.

AYES: Rhoades, Atlan, Epperson, Wratten

NOES: None

ABSENT: None

ABSTAIN: None

## City of Lone Propane Tank

### F. PUBLIC COMMENT:

Mr. Andy Aguilera comments:

- Thanked the Interim City Manager and Mayor – I really liked the article in the Ledger News.
- Please look into taking the sewer money to pay for the Tertiary Plant. Former City Attorney, James Maynard commented that we are not supposed to take public funds to pay for the Golf Course.
- Dr. Oral Custer, shared a letter of interest on why he would like to serve on the City Council.
- Mr. Jim Nevin – In reply to Andy Aguilera's question, Quoting Mr. Maynard, "As of January, 2021 the entire of the cost of the Tertiary Plant will be borne entirely by CDCR and ARSA on a pro-rata basis".
- Mr. Jim Nevin - How are we doing on Mr. Atlan's request for posting the agenda on Wednesday's before the meeting—according to the Protocol Manual, agenda packets will be available on the Friday before the meeting at 2:00 p.m.
- Mr. Jim Nevin – Mr. Dave Prentice asked Mr. Nevin to send his PRR's to his office directly to eliminate the responses beyond 10 days.

### F. PRESENTATIONS/ANNOUNCEMENTS: None

### G. CONSENT CALENDAR:

It was moved by Councilmember Epperson, seconded by Councilmember Atlan and carried to approve the following Consent Calendar:

1. Adoption of Resolution No. 2021-02 Designating Signatures for Orders for Payment of Monies Drawn Against the City of Lone on Existing Accounts at American River Bank
2. Adoption of Resolution No. 2021-03 Designating Signatures for Orders for Payment of Monies Drawn Against the City of Lone on Existing Accounts at Wells Fargo Bank
3. Adoption of Resolution No. 2021-04 – Authorizing Investment of the City of Lone Monies in Local Agency Investment Fund
4. Adoption of Resolution No. 2021 – 05 Designating Signatures for Orders for Payment of Monies Drawn Against the City of Lone on Existing Accounts at National Financial Services, LLC (Cantella & Company, Inc.)

AYES: Rhoades, Atlan, Epperson, Wratten

NOES: None

ABSENT: None

ABSTAIN: None

### H. PUBLIC HEARING: None

### DISCUSSION ITEMS:

For the record: Action minutes provide the necessary documentation of City Council action. Audio recordings are retained for those desiring more detail on particular agenda item discussions. These audio recordings provide an accurate and comprehensive backup of City Council deliberations and citizen discussions.

## City of Lone Propane Tank

### **I. REGULAR AGENDA:**

5. Adoption of Resolution No. 2021-06 Establishing Compensation and Benefits for the Chief of Police Pursuant to Municipal Code Section 2.08.060(B) – It was moved by Councilmember Epperson, seconded by Councilmember Wratten and carried to adopt Resolution No. 2021-06.

**AYES:** Rhoades, Atlan, Epperson, Wratten

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

6. Approval of Settlement Agreement with California Public Utilities Commission – Lori McGraw summarized the Settlement Agreement as follows:

- Total penalty assessed was \$10,000
- Developer has agreed to install crossing arms at the entrance to Wildflower Subdivision and has been completed
- Developer is working on the second entrance to Wildflower Subdivision
- Working with Caltrans for the permits in order to get this project completed
- Developer has paid the penalty, cost for crossing arms and the cost for the second entrance

It was moved by Councilmember Atlan, seconded by Councilmember Epperson and carried to approve the Settlement Agreement with the California Public Utilities Commission.

**AYES:** Rhoades, Atlan, Epperson, Wratten

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

7. Discussion regarding the Castle Oaks Entry Sign – Item removed from Agenda

8. Discussion regarding the Backup Generator at Howard Park – Installation of the generator at Howard Park has been completed by the CARE Act – funding through Amador County. Since completion of the project, we have learned that there may be issues with the generator being propane rather than natural gas, which is available at the Park.

Mayor Rhoades commented that he spoke with PG&E, which said they were instructed by the City to install propane instead of gas. Propane is not allowed in the city limits of Lone, so eventually, we will be removing the propane tank and hooking the generator up to gas. Location of the generator in Howard Park is in the worst place possible—in the middle of the cow chip bingo—nicest flat grass area.

9. Discussion and Direction from Council to Proceed with Operations for Wastewater Plant – Lori McGraw commented that she will be releasing the RFP for Wastewater Services and asked for comments from the Council:

- Cost for Liability Insurance and actual costs if brought in house—both financial and regulatory
- Consideration that most likely ARSA will not be part of the system next year

## City of Lone Propane Tank

- The RFP should be written for in-house operation and contract operator

The RFP will be on a future Council agenda.

**J. REPORTS AND COMMUNICATIONS FROM CITY MANAGER:**

- Solar Field Update
- Update from Goals Meeting
- Update on Surplus Parcels

**K. COUNCIL COMMENTS/COMMITTEE REPORTS/FUTURE AGENDA ITEMS:**

Future Agenda Items:

- Rate Study for PG&E Street Lights
- Written Communications included on the Agenda
- Dave Prentice to look at Tertiary Plant Contract

**L. ADJOURNMENT:**

Mayor Rhoades adjourned the meeting at 7:25 p.m.

Respectfully submitted,

Janice Traverso, City Clerk



*City of Ione  
1 E. Main Street  
P.O. Box 398  
Ione, CA 95640*

June 26, 2023

The Presiding Judge-Amador County Superior Court  
500 Argonaut Lane  
Jackson, CA 95642

Amador County Civil Grand Jury  
P.O. Box 249  
Jackson, CA 95642

Re: Grand Jury Response – Ione Propane Tank

Dear Madame Foreperson,

Thank you for your investigation into the matter of the Ione Propane Tank located in Charles Howard Park. The City of Ione agrees with the conclusion of this investigation. We will be working to implement safeguards for following our own policies and procedures.

Thank you again for your research into this issue.

Sincerely,

Amy Gedney  
Interim City Manager



**CITY OF IONE**  
**IONE, CA 95640**

**Agenda Item #I3**

**DATE: JULY 18, 2023**

**TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**FROM: AMY GEDNEY, INTERIM CITY MANAGER**

**SUBJECT: RESPONSE TO NOTICE OF PREPARATION FOR ACUSD**

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**RECOMMENDED ACTION:**

Review Draft letter and authorize the Mayor to sign and submit the response to ACUSD.

**FISCAL IMPACT:**

There is no fiscal impact associated with this item.

**BACKGROUND:**

In 2022, the Amador County Unified School District, ACUSD, determined that they were going to consolidate schools throughout Amador County. For Ione, this will result in a relocation of the current elementary school to the current junior high school and the current junior high school will move to Sutter Creek.

**DISCUSSION:**

ACUSD has issued a Notice of Preparation, NOP, Attachment 1. Staff has prepared a response, Attachment 2 for the City Council's consideration.

**ATTACHMENTS:**

1. NOP
2. City Council response to NOP.



AMADOR COUNTY OFFICE OF EDUCATION  
AMADOR COUNTY UNIFIED SCHOOL DISTRICT

Jared Critchfield, Deputy Superintendent  
(209) 257-5345 | Fax (209) 223-1733 | [jcritchfield@acusd.org](mailto:jcritchfield@acusd.org)  
217 Rex Avenue, Jackson, CA 95642 | [www.amadorcoe.org](http://www.amadorcoe.org)

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## NOTICE OF PREPARATION

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### SCHOOL CLOSURE/CONSOLIDATION PROGRAM PROJECT

**Lead Agency:** Amador County Unified School District

**Project Applicant:** Amador County Unified School District

**Notice of Preparation Review Period:** Wednesday, June 21, 2023 to Thursday, July 20, 2023

**Notice is hereby given** that the Amador County Unified School District (ACUSD), as Lead Agency under the California Environmental Quality Act (CEQA), will prepare an environmental impact report (EIR) for the School Closure/Consolidation Program (proposed project) pursuant to the California Public Resources Code, Division 13, Section 21000 et seq. (CEQA Statute), and the California Code of Regulations, Title 14, Division 6, Chapter 3, Section 15000 et seq. (CEQA Guidelines).

The purpose of this Notice of Preparation (NOP) is to (1) serve as a public notice pursuant to CEQA Guidelines Section 15082 that an EIR will be prepared and (2) advise and solicit comments and suggestions regarding the scope and content of the EIR to be prepared. ACUSD is seeking your input regarding the scope and content of the EIR, including input on potentially significant environmental effects, mitigation measures, or project alternatives that should be explored in the EIR. If you represent a public agency, ACUSD seeks input as to the scope and content of the environmental information that is germane to your agency's statutory responsibilities in connection with the proposed project.

Due to time limits mandated by State law, public agencies, members of the public, or any other interested parties are requested to respond to this NOP in writing no later than 30 days from the date of this NOP. ACUSD will accept written comments regarding this NOP through the close of business on **Thursday, July 20, 2023**. Please send all written comments, including emailed comments, to Jared Critchfield at the address below.

**Project Location:** The proposed project is in Amador County Unified School District and would affect eight of the ACUSD's school campuses, listed below. Campuses not on the list would not be affected by the proposed project.

- Amador High School (330 Spanish Street, Sutter Creek, California 95685)
- Argonaut High School (501 Argonaut Lane, Jackson, California 95642)
- Lone Junior High School (450 S. Mill Street, Lone, California 95640)
- Jackson Junior High School (747 Sutter Street, Jackson, California 95642)
- Lone Elementary School (415 S. Lone Street, Lone, California 95640)
- Jackson Elementary School (220 Church Street, Jackson, California 95642)
- Sutter Creek Elementary School (340 Spanish Street, Sutter Creek, California 95685, and 110 Broad Street, Sutter Creek, California 95685)

The proposed project would add a new County Preschool Center. No other schools or campuses within the ACUSD would be affected. See Figure 1, *Location Map and Existing Conditions*.



**Project Description:** ACUSD provides preschool through 12th grade and adult education services to Amador County. ACUSD is considering a program to consolidate eight schools onto six campuses. Tables 1 through 6 summarize the changes proposed in grade levels, student enrollment, and student capacities at the six remaining campuses. Proposed building and site improvements are also identified. Sutter Creek Primary School (at 110 Board Street in the city of Sutter Creek) and Lone Elementary School will be closed for later disposition. See Figure 2, *Proposed School Closure/Consolidation Program*.

**Table 1. Argonaut High School**

**Proposed Action: Amador and Argonaut High Schools Combine at Argonaut High School**

	<b>Existing</b>	<b>Proposed</b>
<b>Enrollment</b>	536 students Grades 9–12	1,263 students Grades 9–12
<b>Capacity</b>	925 students Grades 9–12	1,325 students Grades 9–12
<b>Teaching Stations</b>	37	53
<b>Building Improvements</b>		New 10-classroom, 2-story building (with 4 science labs and 6 standard classrooms), Addition of 5 portable classrooms relocated from Jackson Jr. High School and Lone Elementary. Convert 2 preschool classrooms to regular classrooms. Convert classroom for counseling office. Kitchen renovation and expansion. Renovate and expand gymnasium locker rooms.
<b>Site Improvements</b>		New parent drop-off. New access road connecting to Stony Creek Road. Accessibility compliance throughout campus. (See Figure 3, <i>Argonaut High School Site Improvements</i> )

**Table 2. Amador High School**

**Proposed Action: Lone and Jackson Jr. High Schools Combine at Amador High School**

	<b>Existing</b>	<b>Proposed</b>
<b>Enrollment</b>	702 students Grades 9–12	603 students Grades 7–8
<b>Capacity</b>	875 students Grades 9–12	875 students Grades 7–8
<b>Teaching Stations</b>	35	35

**Table 3. Lone Junior High School**

**Proposed Action: Lone Elementary School Moves to Lone Jr. High School, Accommodates Preschool and Transitional Kindergarten to Sixth-Grade Students**

	Existing	Proposed
Enrollment	393 students Grades 6–8	649 students Preschool, grades TK–6
Capacity	775 students Grades 6–8	801 students Preschool, grades TK–6
Teaching Stations	31	31
Site Improvements		New 2-classroom building and playground for preschool, TK, and Extended Learning. Expanded parent drop-off/pick-up areas. Expanded kindergarten drop-off/pick-up areas. Convert science labs into K classrooms. Convert restrooms to K restrooms. New play structure and hardcourt areas. Kitchen expansion. (See Figure 4, <i>Lone Elementary School at Lone Junior High School Site Improvements</i> )

**Table 4. Jackson Junior High School**

**Proposed Action: Jackson Jr. High Becomes County Preschool Center**

	Existing	Proposed
Enrollment	346 students Grades 6–8	41 students Preschool
Capacity	475 students Grades 6–8	195 students Preschool, TK grades
Teaching Stations	19	15
Site Improvements		Convert restrooms and fountains to age-appropriate fixtures.

**Table 5. Jackson Elementary School**

**Proposed Action: Jackson Elementary School Adds Back Sixth-Grade Students**

	Existing	Proposed
Enrollment	500 students Grades TK–5	528 students Grades TK–6
Capacity	575 students Grades TK–5	575 students Grades TK–6
Teaching Stations	23	23

**Table 6. Sutter Creek Elementary School  
Proposed Action: Sutter Creek Elementary School Expands to Create Transitional  
Kindergarten to Sixth-Grade Campus**

	Existing	Proposed
<b>Enrollment</b>	204 students Grades TK–2	388 students Grades TK–6
<b>Capacity</b>	325 students Grades TK–2	625 students Grades TK–6
<b>Teaching Stations</b>	13	25
<b>Site Improvements</b>		New 12-classroom building, including a lunch shelter. (See Figure 5, <i>Sutter Creek Elementary School Site improvements</i> )

**Potential Environmental Effects:** ACUSD will prepare an EIR that evaluates all potentially significant environmental impacts associated with the implementation of the proposed project. The EIR will explain the potentially significant effects of the proposed project as well as the reasons that other effects are not potentially significant. An initial study is not required to determine that an EIR will be prepared, and an initial study was not prepared for the proposed project.

In accordance with Section 15082 of the CEQA Guidelines, ACUSD has prepared this NOP to provide agencies, organizations, and interested parties with information describing the proposed project and its potential environmental effects. Consistent with Appendix G of the CEQA Guidelines, the 20 environmental topics that may be analyzed in an EIR are:

Aesthetics	Greenhouse Gas Emissions	Public Services
Agriculture & Forestry Resources	Hazards & Hazardous Materials	Recreation
Air Quality	Hydrology & Water Quality	Transportation
Biological Resources	Land Use & Planning	Tribal Cultural Resources
Cultural Resources	Mineral Resources	Utilities & Service Systems
Energy	Noise	Wildfire
Geology & Soils	Population & Housing	

ACUSD has determined that the proposed project could potentially affect 18 of the 20 environmental topic areas identified in Appendix G. These 18 topical areas are aesthetics, air quality, biological resources, cultural resources, energy, geology and soils, greenhouse gas emissions, hazards and hazardous materials, hydrology and water quality, land use and planning, noise, population and housing, public services, recreation, transportation, tribal cultural resources, utilities and service systems, and wildfire. These impacts will be analyzed in detail in the EIR. The EIR will also address mandatory findings of significance. The EIR will address the short- and long-term effects of the proposed project on the environment. Feasible mitigation measures will be proposed for impacts that are determined to be potentially significant, and reasonable alternatives will be considered. A mitigation monitoring program will also be developed for any mitigation measures required by ACUSD. The proposed project is expected to have no impact on agriculture and forestry resources and mineral resources, and therefore the EIR will not present a detailed analysis of the project's impact on these topic areas.



**NOTICE OF PREPARATION**

School Closure/Consolidation Program Project, Amador County Unified School District  
June 21, 2023

**Document Availability:** The 30-day public review period for the NOP is from **Wednesday, June 21, 2023, to Thursday, July 20, 2023**. In accordance with the time limits mandated by State law, if there are any concerns about the scope and content of the information to be addressed in the EIR, written comments may be submitted via email or by mail to the addresses below. All written comments should be submitted at the earliest possible date but must be submitted no later than close of business **Thursday, July 20, 2023**. Public agencies should identify the contact person for the agency in the written comments.

**Public Comments:** Please submit your comments to:

- **Mailing Address:**  
ACUSD Office  
Attn: Jared Critchfield  
217 Rex Avenue  
Jackson, CA 95642
- **Email Address:** CEQAcomments@acusd.org

**More Information:** Questions concerning the matter should be directed to Jared Critchfield, Deputy Superintendent, Business Services, at 209-257-5345 or CEQAcomments@acusd.org.

  
\_\_\_\_\_  
Jared Critchfield, Deputy Superintendent, Business Services

6/21/23  
\_\_\_\_\_  
Date



Figure 1 - Location Map and Existing Conditions

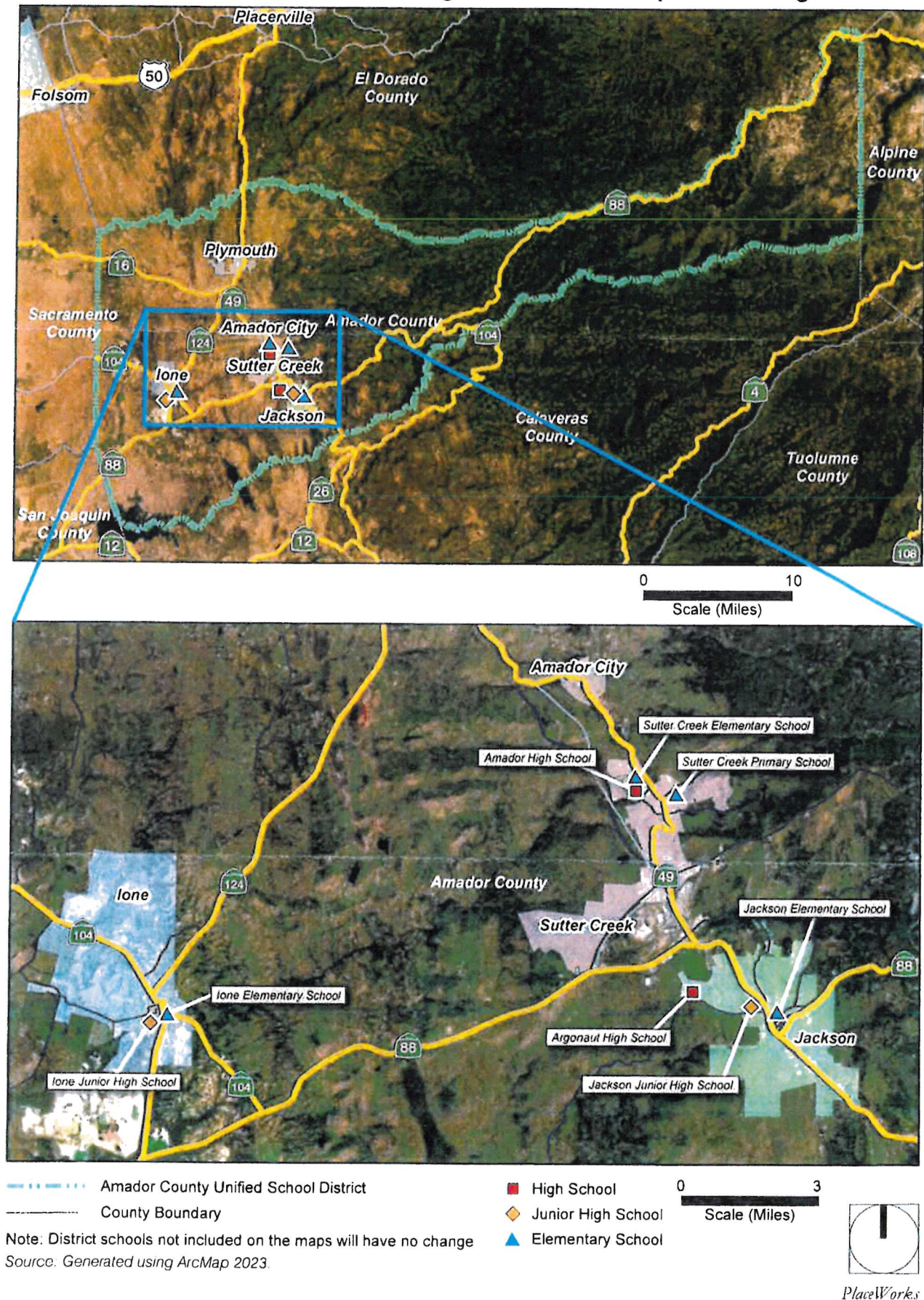
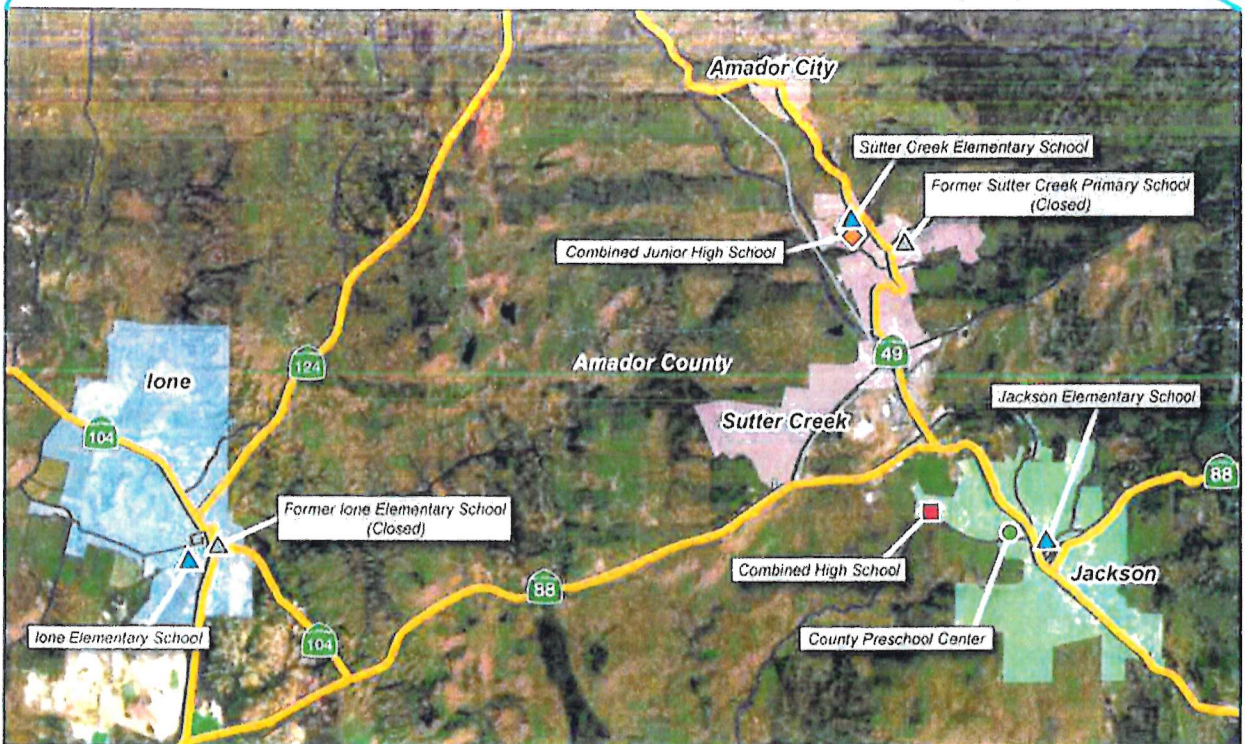
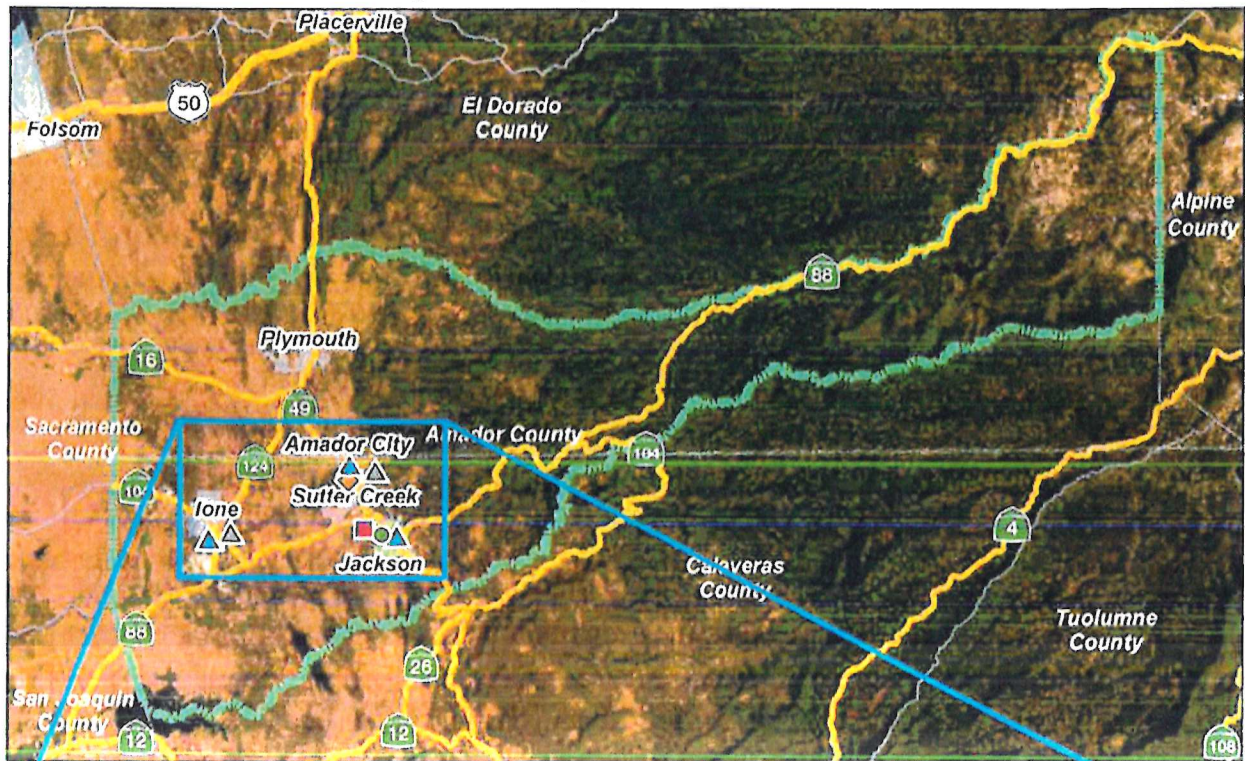




Figure 2 - Proposed School Closure/Consolidation Program

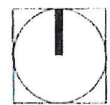


Amador County Unified School District  
County Boundary

Note: District schools not included on the maps will have no change  
Source: Generated using ArcMap 2023

High School  
Junior High School  
Elementary School  
Preschool  
Closed Campus

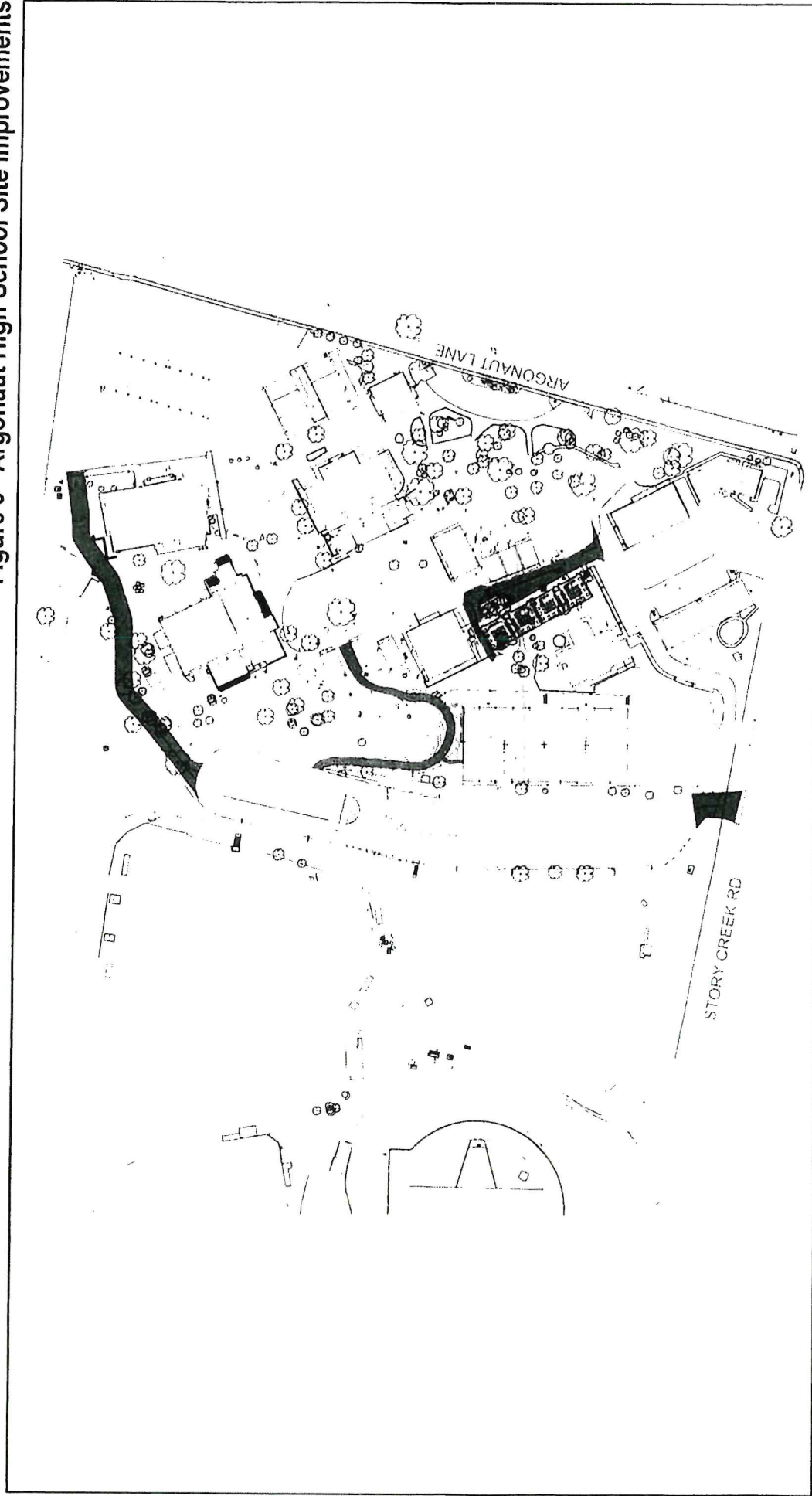
0 3  
Scale (Miles)



PlaceWorks

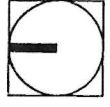


Figure 3 - Argonaut High School Site Improvements



 New Asphalt Pavement       New Grading       New Building

0 130  
Scale (Feet)





#### Figure 4 - lone Junior High School Site Improvements

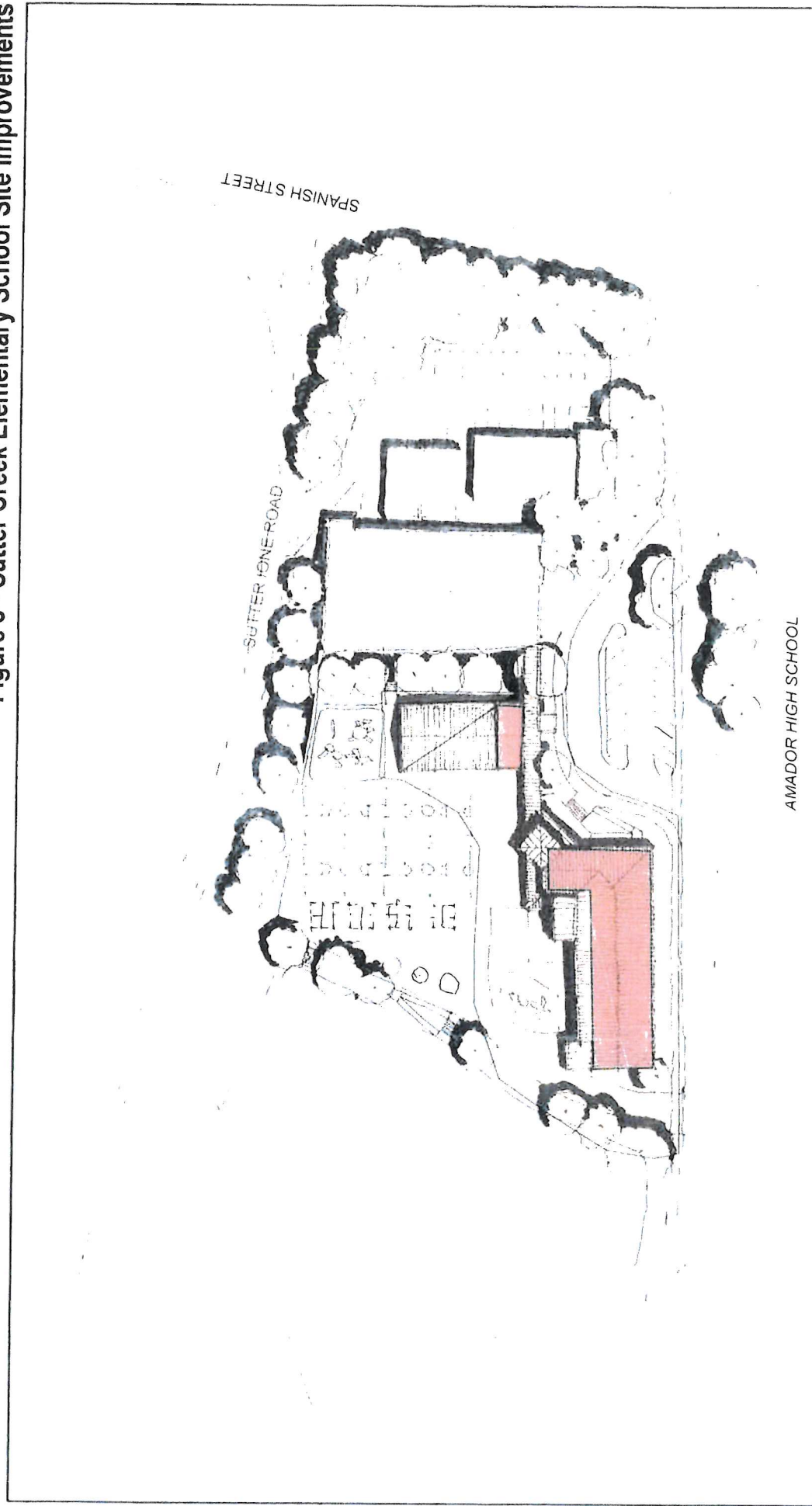


## Scope of New Site Work

0 140  
Scale (Feet)



Figure 5 - Sutter Creek Elementary School Site Improvements



Scope of New Site Work

0 110  
Scale (Feet)







**CITY OF IONE**  
1 E. MAIN STREET  
P.O. BOX 398  
IONE, CA 95640  
(209) 274-2412



ACUSD Office  
Attn: Jared Critchfield  
217 Rex Avenue  
Jackson, CA 95642  
CEQAcomments@acusd.org

Re: Response to Notice of Preparation- School Closure/Consolidation Program Project

Dear Mr. Critchfield:

This is in response to the **Notice of Preparation for the School Closure/Consolidation Program Project** ("Project") issued by the District as Lead Agency under the California Environmental Quality Act ("CEQA"). As you are aware, the City of Ione and the greater community of Ione will be significantly affected by this Project.

First, it is our understanding that the Project used population numbers from 2013 when making their 2022 decision. We believe that the EIR should consider updated population numbers that more adequately address the actual population figures. Since 2020, Ione has experienced a 9% change in growth.

The City of Ione is insistent on ensuring that the public safety needs are met and that the consolidation plan as presented mitigates all traffic, public safety and sewer service issues. To that end, we hope ACUSD shares our concerns to ensure that potential risk factors are mitigated and the Project results limited negative impacts to our community. As a result, we would refer you to our General Plan which lays out our vision for our community as well as our Circulation plan.

To assist in your review, and as a responsible agency for purposes of CEQA, the City of Ione has identified potential impacts regarding traffic, public safety, and sewer which should be considered in the EIR.

#### **Traffic Impacts:**

- Traffic impacts will include increased congestion during drop off and pick up, which increase air pollution from idling and reroute other traffic to longer, alternative routes, increasing vehicles miles traveled (VMT). As a result, An access and circulation plan will be required to show how staff, parents, and students access the Ione Junior High School campus. This is a critical issue as there are existing deficiencies in the current access, resulting in long queues, vehicle stacking, and impacts to residents and public safety access.

- Existing and Proposed Drop-off and Pick-up plan areas must be identified to demonstrate how the additional students will be accommodated without impacting public safety and circulation on public streets. These plans should include both internal circulation and accommodation of additional traffic on public streets to prevent or minimize blockage of public streets.
- A Traffic Control Plan for pick-up and drop-off must be presented to address peak hour use.
- The bell schedule for classes should accompany the traffic control plan submittals. This includes all schedules for ingress/egress from the campus by students and parents.
  - The streets in the area are narrow and were designed 70 plus years ago, thus not designed for bus traffic, and the proposed turn around will not comply with the fire code on Sacramento St.

#### **Public Safety Impacts:**

- An internal circulation plan that contemplates emergency circumstances.
- The school's current enrollment is 339, and the proposed enrollment at the elementary site will increase to 649. A traffic study needs to be conducted to see what the impact of the added enrollment will impact public safety. The school is in a dense residential area on older streets in Ione. During the 2022-2023 school year, the school experienced ongoing traffic issues and attempted to mitigate the problems by routing the school buses differently. This was a disaster. South California Street was never designed to accommodate school buses.
- The existing roadways are currently impacted during peak hour school access times and cannot safely accommodate additional traffic without impacting public safety response. There is also the impact to nearby residents and the traveling public, as the streets that front the Junior High School were not designed for the additional peak hour traffic that this project would create. Traffic control plans outlined above are required in order to analyze the impacts of the school expansion on the public streets to ensure that public safety access can be met for both the site and surrounding area served by the public streets.
- Please provide mitigation for impacts to pedestrian routes for students in the interplay with safe streets.
- The plan does not take into consideration safety near the adjacent railroad line and the industrial facility next door to a primary school. The uses are incompatible.

- The proposed parking is not owned by the school district, it is UP-Rail road and there are plans to reopen the rail yard which will cause train cars in the area and truck traffic.
  - Security Fencing will need to be completely redone to assure primary school safety, and a completely closed campus.
  - There is an open water pond at the west end of the campus, on private property accessible to the students.
- Busses: how many more buses there will be? Busses affect the surface streets around the school and the state highway coming into the City.
  - The added traffic will also create a burden on the City of Ione for maintenance of the city streets used for travel to the school.
  - Public safety personnel must be able to access the school efficiently and timely.
  - With only two ways in and out of the school, the added traffic will cause issues during drop-off and pickup, making it difficult for emergency personnel to access the school.

### **Emergency Response Time and Access**

- Please provide an emergency access plan. The surface streets leading into the school are not set up or designed for the increased traffic flow caused by the elementary school-aged parent drop off or pick up, the arteries in that area are already on over load with the residential impact of the community, which are used as emergency evacuation zones for the south west side of town. The added impact will cause a log jam in the traffic flow and reduced response time during an emergency evacuation and the narrow streets leading into this campus, in the event of an emergency or a mass casualty incident, will not be passable in the event of parents rushing to the incident.
  - Wild Land Interface- The south and west areas of the school have a direct threat from the Wild land Urban Interface (WUI)
    - Fire Evacuations routes for the small children in this campus is not safe and will case a logistical and control issue, this campus is not designed for primary students.
    - The upcountry schools are in a High to extreme fire hazard threat zone and evacuations concerns have not been addressed on those locations, the Ione Schools are in a moderate zone and need to be given a much higher rating to remain open, due to the reduced hazard threat in comparison.

**Sewer Impacts:**

- The capacity of existing sewer facilities may not be adequate for the proposed use. An updated sewer study should be provided which shows the impacts of the additional flows on the existing system.

Please continue to keep us informed as the EIR is developed. We DID NOT receive the NOTICE of PREPARATION directly but would like to receive any and all notices in the future. The City of Ione looks forward to working with the District to ensure that all impacts are adequately studied and reasonable and effective mitigation measures are implemented to reduce any impacts from the Project to less than significant.

Sincerely,

Stacy Rhoades

Mayor

DRAFT