

# HONEY LAKE VALLEY RECREATION AUTHORITY

## GOVERNING BOARD

BRIAN WILSON, PRESIDENT  
DAVID TEETER, VICE PRESIDENT  
JEFF HEMPHILL, BOARD MEMBER  
BRIAN MOORE, BOARD MEMBER  
DAVID MESERVE, BOARD MEMBER

## STAFF

DAN NEWTON, EXECUTIVE OFFICER  
HEIDI WHITLOCK, SECRETARY  
REESA RICE, POOL MANAGER  
DIANA WEMPLE, AUDITOR  
NANCY CARDENAS, TREASURER

# HONEY LAKE VALLEY RECREATION AUTHORITY GOVERNING BOARD MEETING

City Council Chambers  
66 North Lassen Street, Susanville, CA 96130

**October 16, 2018 - 3:00 p.m.**

### Addressing the Board

- Any person desiring to address the Board shall first secure permission of the presiding officer.
- Matters under the jurisdiction of the Board, and not on the Agenda, may be addressed by the public at a time provided in the Agenda under Public Comment
- The Board of Directors will not take action on any subject that is not on the Agenda

---

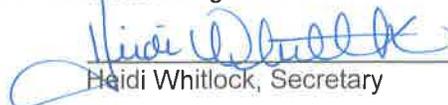
### Call meeting to Order

Roll Call of Board of Directors present

- 1 **AGENDA APPROVAL:** (Additions and/or Deletions)
- 2 **APPROVAL OF MINUTES:** Approval of minutes from the September 18, 2018 meeting.
- 3 **CORRESPONDENCE:**
- 4 **PUBLIC COMMENT:** Any person may address the Board at this time to comment on any subject on or not on the agenda. However, the Board may not take action on an items not on the agenda other than to direct staff to agendize the matter at a future meeting.
- 5 **MATTERS FOR BOARD CONSIDERATION:**
  - A. Financial Reports through October 9, 2018
  - B. Consider Approval of City Reimbursement Request through October 5, 2018
  - C. Review Grand Jury Response
  - D. Utility Services Agreement with City of Susanville
  - E. Update on Pool Operations
- 6 **BOARD MEMBER ISSUES/REPORTS:**

***The next regular meeting to be held on November 20, 2018 at 3:00 p.m.***

I, Heidi Whitlock, certify that I caused to be posted notice of the regular meeting scheduled for October 16, 2018 in the areas designated on October 12, 2018.

  
Heidi Whitlock, Secretary

## FUTURE MEETINGS & ITEMS

### **Upcoming Meetings:**

November 20, 2018  
December 18, 2018  
January 15, 2019  
February 19, 2019

### **Upcoming Items to be Considered:**

Monthly Financials  
City Reimbursement Request  
Update on Pool Operations  
Capital Improvement Plan  
Update on Landscaping Options

AGENDA ITEM NO. 3A

**Submitted By:** Heidi Whitlock, Secretary

**Action Date:** October 16, 2018

**HLVRA AGENDA ITEM**

**SUBJECT:** Minutes of the HLVRA September 18, 2018 meeting.

**SUMMARY:** Attached for the Board's review are the minutes of the HLVRA September 18, 2018 meeting.

**FISCAL IMPACT:** None.

**ACTION REQUESTED:** Motion to waive oral reading and approve minutes of HLVRA and September 18, 2018 meeting.

**ATTACHMENTS:** Minutes: September 18, 2018

**HONEY LAKE VALLEY RECREATION AUTHORITY  
GOVERNING BOARD MEETING  
Regular Meeting Minutes  
September 18, 2018 – 3:00 p.m.  
City Council Chambers 66 North Lassen Street Susanville CA 96130**

Meeting was called to order at 3:04 p.m. by Vice President Teeter.

Roll Call of Board members present: Meserve, Hemphill, Teeter and Moore. Absent: Wilson

Staff Present: Dan Newton, Executive Officer, Heidi Whitlock, Secretary, and Reesa Rice, Pool Director.

**APPROVAL OF AGENDA:** Motion by Board member Hemphill, second by Board member Moore, to approve the agenda. Motion carried unanimously. Absent: Wilson

**3 APPROVAL OF MINUTES:** Motion by Board member Meserve, second by Board member Moore, to approve the minutes of the August 21, 2018 meeting. Motion carried unanimously. Absent: Wilson

**4 CORRESPONDENCE:** None.

**5 PUBLIC COMMENT:**

**Laura Roethlisburger (Public)** – stated that she wanted to bring the pool’s scheduling of public swim to Board’s the attention. She stated that she reviewed last year’s public swim hours and the schedule is now worse with only short public swim blocks open. She suggested staff consider at least 2-hour blocks of time.

**Diana King (Public)** stated that she has heard the same complaint. She continued that patrons could swim in the evenings last year but cannot this year, she would like to see public swim in the evenings again.

**6 MATTERS FOR BOARD CONSIDERATION:**

**6A Financial Reports through September 12, 2018**

Mr. Newton stated that the reports provided are the standard reports through September 12, 2018.

A brief discussion occurred on the predictions for the month of October and it was stated that the numbers were actuals from last year. However, it should be noted that at least two of the lines should be updated as there were 3 months lumped together during a City reimbursement request.

Mr. Newton stated that an updated version will be provided for the Board at the next meeting.

**6B Approve City Reimbursement Request through August 24, 2018**

Mr. Newton stated that the reimbursement request was for the City’s providing both administrative and operational staffing. The administrative amount being \$1,170.69 and the operating amount being \$20,319.23 for a total of \$21,489.92.

Motion by Board member Hemphill, second by Board member Meserve to approve the reimbursement request. Motion carried unanimously. Absent: Wilson.

**6C Consider Resolution No. 18-29 approving \$1,000 Annual Credit to the Susanville School District**

Mr. Newton stated that it was requested that this item be brought back to the Board. He continued that the Resolution presented reflects the discussions that occurred during the property transfer. He added that research was completed and it appears that the \$1,000 is warranted. The Susanville School District (SSD) can use the \$1,000 for passes, parties etc... The SSD will work with the Pool Manager to figure out how the funding will be utilized.

Mr. Newton stated that the SSD will receive \$1,000 per year until the Agreement between the City and County forming the HLVRA sunsets in 2028.

Motion by Moore, second by Meserve, to approve Resolution No. 18-29. Motion carried unanimously. Absent: Wilson.

#### **6D Approval on Updated Agreement with Lassen Union High School District**

Ms. Rice stated that the agreement in front of the Board is very similar to the agreement approved at the last meeting. However, the High School Board adopted a different version due to a clerical error. He continued that staff wanted to ensure the same agreement was being adopted by both agencies.

Board member Meserve inquired as to what was different.

Ms. Rice responded that it was how revenue was collected. She added that she wanted to collect money monthly just in case they opted to not utilize a particular week.

Motion by Board member Meserve, second by Board member Hemphill, to approve the updated agreement with Lassen Union High School District. Motion carried unanimously. Absent: Wilson.

#### **6E Update on Pool Operations**

Ms. Rice stated that there is not much to report at this time and that she was simply finalizing some numbers. She continued that the Assistant Pool Manager and herself were cutting back on staffing. There are a few private lessons still going but they are looking at other ways to bring in more revenue.

She continued that this September and October will give them an idea of what staff will need to do to obtain at least a 60-75% return. She continued that Saturday only 5 people showed up for public swim, and those numbers do not support keeping public swim open this time of year. She stated that, more users are needed for public swim to be viable and there may need to be some hard decisions made. However, they are still trying to find that balance while dialing in the budget.

#### **7 BOARD MEMBER ISSUES/REPORTS:**

Board member Meserve commended Ms. Rice on her looking at running a successful operation.

Vice President Teeter stated the next regular meeting is to be held on October 16, 2018.

Meeting adjourned at 3:28 p.m.

---

Brian Wilson, President

Respectfully Submitted by

---

Heidi Whitlock, Secretary HLVRA

**Submitted By:** Heidi Whitlock, Secretary

**Action Date:** September 18, 2018

**HLVRA AGENDA ITEM**

**PRESENTED BY:** Dan Newton, Executive Officer

**SUBJECT:** Receive and File Financial Reports through October 9, 2018 and 2018/2019 Budget Discussion

**SUMMARY:** The financial reports for revenue and expenses through October 9, 2018 have been provided for the Board's review.

**FISCAL IMPACT:** None.

**ACTION  
REQUESTED:** Information Only.

**ATTACHMENTS:** General Ledger through October 9, 2018  
Budget Status Report through October 9, 2018  
Expenditure Detail through October 9, 2018  
Revenue Account Detail through October 9, 2018  
Revenue Status Report through October 9, 2018  
Chronological Expense Detail through October 9, 2018  
Expense Detail by Line Item through October 9, 2018

<b>HLVRA</b> <b>General Ledger Summary</b> <b>with Revenues and Expenditures</b>
----------------------------------------------------------------------------------------

Fund	B/U	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
536		0100000	HONEY LAKE VALLEY RECREATION	\$75,666.47	\$57,490.51	\$133,156.98	
536		0161000	LAND	\$2,721.50	\$0.00	\$2,721.50	
536		0162000	BUILDINGS AND IMPROVEMENTS	\$3,168,736.64	\$0.00	\$3,168,736.64	
536		0163000	ACCUMULATED DEPRE-BLDGS & IMPR	(\$79,616.00)	\$0.00	(\$79,616.00)	
536		0164000	EQUIPMENT	\$14,412.92	\$0.00	\$14,412.92	
536		0165000	ACCUMULATED DEPRE - EQUIPMENT	(\$2,883.00)	\$0.00	(\$2,883.00)	
536		0205000	DUE TO OTHER GOVERNMENTS	(\$19,777.56)	\$0.00	(\$19,777.56)	
536		7100000	RESERVE FOR ENCUMBRANCES	\$0.00	(\$4,600.50)	(\$4,600.50)	
536		7244000	INVESTMENTS IN NET ASSETS	(\$3,090,032.46)	\$0.00	#####	
536		7500000	FUND BALANCE AVAILABLE	(\$69,228.51)	\$0.00	(\$69,228.51)	
536		9100000	ESTIMATED REVENUES	\$0.00	\$277,700.00	\$277,700.00	
536		9300000	APPROPRIATIONS	\$0.00	(\$277,700.00)	(\$277,700.00)	
536		9500000	ENCUMBRANCES	\$0.00	\$4,600.50	\$4,600.50	
536	0950	2003203	DAILY PASSES		(\$17,381.00)		
536	0950	2003206	SWIM TEAM ACADEMY		(\$1,200.00)		
536	0950	2003214	SUMMER PASSES		(\$12,460.00)		
536	0950	2007400	OTHER-GOVERNMENTAL AGENCIES		(\$80,000.00)		
536	0950	2010611	SWIM LESSONS		(\$13,200.00)		
536	0950	2010660	DAILY PROGRAMS		(\$1,688.00)		
536	0950	2010661	PARTYS AND SPECIAL EVENTS		(\$1,425.00)		
536	0950	2010662	CONSESSIONS		(\$1,804.00)		
536	0950	2010663	SCHOOL RENTALS		(\$1,550.00)		
536	0950	2010664	LHS SWIM TEAM		(\$1,200.00)		
536	0950	2010665	10 PUNCH CARDS		(\$3,984.00)		
536	0950	2010667	MONTHLY PROGRAMS		(\$6,450.00)		
536	0950	2011300	CONTRIBUTIONS AND DONATIONS		(\$5,000.00)		
			<b>TOTAL REVENUES</b>			<b>(\$147,342.00)</b>	
536	0950	3001150	SAFETY EQUIPMENT AND CLOTHING		\$38.50		
536	0950	3001200	COMMUNICATIONS		\$629.15		
536	0950	3001400	JANITORIAL SUPPLIES		\$315.21		
536	0950	3001500	INSURANCE		\$4,380.50		
536	0950	3001705	MAINTENANCE - POOL		\$2,509.33		
536	0950	3002200	OFFICE EXPENSE		\$376.56		
536	0950	3002250	BANK AND CREDIT CARD FEES		\$14.80		
536	0950	3002251	CASH SHORT/OVER		(\$25.00)		
536	0950	3002300	PROFESSIONAL & SPECIALIZED SV		\$4,789.55		
536	0950	3002359	CONTRACT FOR POOL STAFF		\$67,007.70		
536	0950	3002701	NON-CAPITALIZED EQUIPMENT		\$784.78		
536	0950	3002807	ELECTRONIC SURVEILANCE		\$100.00		
536	0950	3003010	ELECTRICITY		\$6,449.51		
536	0950	3003030	SEWER		\$312.00		
536	0950	3003040	GARBAGE		\$288.59		
536	0950	3003050	NATURAL GAS		\$270.31		
536	0950	3003060	GEOHERMAL		\$758.18		
536	0950	3005500	STORE/CONSESSION PURCHASES		\$743.50		
536	0950	3005501	RECREATION ACTIVITY SUPPLIES		\$108.32		
			<b>TOTAL EXPENDITURES</b>			<b>\$89,851.49</b>	
			<b>FUND TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Fund 536 HONEY LAKE VALLEY  
 Budget Unit 0950 COMMUNITY POOL  
 Cost Center NONE

# HLVRA Budget Status

Percent of Year Elapsed 27 %

Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Appropr
<b>3020</b>	<b>SERVICES AND SUPPLIES</b>						
3001150	SAFETY EQUIPMENT AND CLOTHING	\$1,000.00	\$1,000.00	\$38.50	\$0.00	\$961.50	4%
3001200	COMMUNICATIONS	\$2,400.00	\$2,400.00	\$629.15	\$0.00	\$1,770.85	26%
3001400	HOUSEHOLD EXPENSES	\$2,000.00	\$2,000.00	\$315.21	\$0.00	\$1,684.79	16%
3001500	INSURANCE	\$8,200.00	\$8,200.00	\$4,380.50	\$0.00	\$3,819.50	53%
3001705	MAINTENANCE - POOL	\$30,000.00	\$30,000.00	\$2,509.33	\$0.00	\$27,490.67	8%
3002200	OFFICE EXPENSE	\$2,500.00	\$2,500.00	\$376.56	\$0.00	\$2,123.44	15%
3002250	BANK AND CREDIT CARD FEES	\$0.00	\$0.00	\$14.80	\$0.00	(\$14.80)	0%
3002251	CASH SHORT/OVER	\$0.00	\$0.00	(\$25.00)	\$0.00	\$25.00	0%
3002300	PROFESSIONAL & SPECIALIZED SV	\$30,000.00	\$30,000.00	\$4,789.55	\$4,600.50	\$20,609.95	31%
3002359	CONTRACT FOR STAFF SERVICES	\$157,000.00	\$157,000.00	\$67,007.70	\$0.00	\$89,992.30	43%
3002400	PUBLICATIONS AND LEGAL NOTICES	\$1,600.00	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0%
3002701	NON-CAPITALIZED EQUIPMENT	\$8,000.00	\$8,000.00	\$784.78	\$0.00	\$7,215.22	10%
3002801	COUNTY WIDE COST ALLOCATION PL	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%
3002807	ELECTRONIC SURVEILLANCE	\$1,000.00	\$1,000.00	\$100.00	\$0.00	\$900.00	10%
3002901	CONFERENCES AND TRAINING	\$1,800.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0%
3003010	UTILITIES-LIGHTS	\$12,000.00	\$12,000.00	\$6,449.51	\$0.00	\$5,550.49	54%
3003030	UTILITIES-SEWER	\$1,400.00	\$1,400.00	\$312.00	\$0.00	\$1,088.00	22%
3003040	UTILITIES-GARBAGE	\$1,600.00	\$1,600.00	\$288.59	\$0.00	\$1,311.41	18%
3003050	UTILITIES-NATURAL GAS	\$5,000.00	\$5,000.00	\$270.31	\$0.00	\$4,729.69	5%
3003060	GEOTHERMAL	\$2,700.00	\$2,700.00	\$758.18	\$0.00	\$1,941.82	28%
	<b>Major Object Total</b>	<b>\$270,200.00</b>	<b>\$270,200.00</b>	<b>\$88,999.67</b>	<b>\$4,600.50</b>	<b>\$176,599.83</b>	<b>35%</b>
<b>3030</b>	<b>OTHER CHARGES</b>						
3004900	DEPRECIATION	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%
3005500	STORE/CONSESSION PURCHASES	\$2,000.00	\$2,000.00	\$743.50	\$0.00	\$1,256.50	37%
3005501	RECREATION ACTIVITY SUPPLIES	\$500.00	\$500.00	\$108.32	\$0.00	\$391.68	22%
	<b>Major Object Total</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$851.82</b>	<b>\$0.00</b>	<b>\$6,648.18</b>	<b>11%</b>
	<b>Cost Center Total</b>	<b>\$277,700.00</b>	<b>\$277,700.00</b>	<b>\$89,851.49</b>	<b>\$4,600.50</b>	<b>\$183,248.01</b>	<b>34%</b>
	<b>Budget Unit Total</b>	<b>\$277,700.00</b>	<b>\$277,700.00</b>	<b>\$89,851.49</b>	<b>\$4,600.50</b>	<b>\$183,248.01</b>	<b>34%</b>
	<b>Fund Total</b>	<b>\$277,700.00</b>	<b>\$277,700.00</b>	<b>\$89,851.49</b>	<b>\$4,600.50</b>	<b>\$183,248.01</b>	<b>34%</b>

For Fiscal Year 2019  
From 7/1/2018 To 10/5/2018

**HLVR**

**Expenditure Detail with Account Totals**

User: dwemple  
Addendum = \*

Date	FD	BU	Acct	Vendor	Vendor Name	Description	WT #	DOC #	Amount
07/19/18	536	0950	3001150	14816	ADOLPH KIEFER & ASSOCIATES,LLC	748473 6/25/18 GUARD TEE	01129566	CL735268	\$7.70
08/02/18	536	0950	3001150	14816	ADOLPH KIEFER & ASSOCIATES,LLC	752780 7/16/18 WHIT-I.	01130122	CL735997	\$30.80
07/19/18	536	0950	3001200	6670	FRONTIER/CITIZENS COMM CO	Account 5360950 3001150	Total:		\$38.50
08/09/18	536	0950	3001200	6670	FRONTIER/CITIZENS COMM CO	7/1-7/31/18 2510235 HLVR	01129565	CL735267	\$214.65
09/20/18	536	0950	3001200	6670	FRONTIER/CITIZENS COMM CO	8/1-8/31/18 2510235	01130285	CL736347	\$207.40
07/19/18	536	0950	3001400	4104	OFFICE DEPOT	Account 5360950 3001200	Total:		\$629.15
08/02/18	536	0950	3001400	4104	OFFICE DEPOT	155288193001 6/22/18 HLVR	01129497	CL735756	\$148.65
08/02/18	536	0950	3001400	4104	OFFICE DEPOT	159735747001 7/6/18 HLVR	01130116	CL736142	\$52.83
09/20/18	536	0950	3001400	4104	OFFICE DEPOT	161646867001 7/10/18 HLVR	01130116	CL736141	\$53.36
08/09/18	536	0950	3001500	14113	C.A. ASSOC FOR PARKS & REC INS	185400731001 8/15/18 HLVR	01131685	CL737769	\$60.37
08/09/18	536	0950	3001705	14445	SCP DISTRIBUTORS, LLC	Account 5360950 3001400	Total:		\$315.21
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	7/1/18-6/30/19 LIABILITY COVER	01130316	CO190063	\$4,380.50
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	Account 5360950 3001500	Total:		\$4,380.50
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	SN009678 7/27/18 SOLUTION	01130286	CL736349	\$30.42
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	416756 6/28/18 CLARIFIER	01130283	CL736344	\$40.51
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	417141 7/3/18 CLARIFIER	01130283	CL736344	\$120.72
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	417581 7/9/18 PIPE	01130283	CL736344	\$5.78
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	417930 7/13/18 FASTNERS	01130283	CL736344	\$10.51
08/09/18	536	0950	3001705	193	ARLIN BILLINGTON	418694 7/23/18 FASTNERS	01130283	CL736344	\$16.44
08/30/18	536	0950	3001705	14515	LEE JOSEPH INC.	K17720 7/11/18 KEY	01130283	CL736344	\$48.84
09/20/18	536	0950	3001705	193	ARLIN BILLINGTON	8/14/18 SODIUM BICRAB HLVR A	01131051	CL737013	\$1,035.51
09/20/18	536	0950	3001705	193	ARLIN BILLINGTON	419504 8/1/18 BITS	01131717	CL737718	\$34.04
09/20/18	536	0950	3001705	193	ARLIN BILLINGTON	420678 8/14/18 CONE	01131717	CL737718	\$47.25
09/20/18	536	0950	3001705	193	ARLIN BILLINGTON	421388 8/22/18 ACID	01131717	CL737718	\$1,110.60
10/04/18	536	0950	3001705	193	ARLIN BILLINGTON	423573 9/18/18 LINK	01132181	CL738431	\$8.71
08/02/18	536	0950	3002200	4104	OFFICE DEPOT	Account 5360950 3001705	Total:		\$2,509.33
08/30/18	536	0950	3002200	9407	US BANK	162275946001 7/1/18 HLVR	01130116	CL736143	\$174.38
09/20/18	536	0950	3002200	193	ARLIN BILLINGTON	7/13-8/3/18 HLVR MISC SUPPLIES	01131053	CL737014	\$182.89
09/18/18	536	0950	3002250	0	UNASSIGNED VENDOR	419734 8/3/18 CLOCK	01131717	CL737718	\$19.29
08/27/18	536	0950	3002251	0	UNASSIGNED VENDOR	Account 5360950 3002200	Total:		\$376.56
07/19/18	536	0950	3002300	3297	KRONICK,MOSOVITS,TIEDEMANN &	HLVRA / JULY DEPOSIT	00000002	DPI26833	\$14.80
07/26/18	536	0950	3002300	186	CITY OF SUSANVILLE	Account 5360950 3002250	Total:		\$14.80
						HLVRA / AUGUST DEPOSIT	00000002	DPI26497	(\$25.00)
						Account 5360950 3002251	Total:		(\$25.00)
07/19/18	536	0950	3002300	3297	KRONICK,MOSOVITS,TIEDEMANN &	6/5/18 LEGAL SERVICES	01129537	CO190027	\$94.00
07/26/18	536	0950	3002300	186	CITY OF SUSANVILLE	RMB CITY STAFF THRU 6/29/18	01129882	CL735774	\$1,775.36

For Fiscal Year 2019  
From 7/1/2018 To 10/5/2018

**HLVR**

**Expenditure Detail with Account Totals**

User: dwemple  
Addendum = \*

08/02/18	536	0950	3002300	99998	CA ASSOC OF REC&PARK DISTRICTS	7/1/18-6/30/19 MEMBERSHIP DUES	01130120	CL735995	\$400.00
08/30/18	536	0950	3002300	186	CITY OF SUSANVILLE	RMB CITY STAFF THRU 7/27/18	01131052	CL737015	\$1,044.00
10/04/18	536	0950	3002300	186	CITY OF SUSANVILLE	RMB CITY STAFF THRU 8/24/18	01132247	CL738430	\$1,170.69
10/04/18	536	0950	3002300	3297	KRONICK,MOSOVITS,TIEDEMANN &	291718 8/8-8/16/18 LEGAL SERVI	01132239	CO190027	\$305.50
07/26/18	536	0950	3002359	186	CITY OF SUSANVILLE	Account 5360950 3002300	<b>Total:</b>	<b>\$4,789.55</b>	
08/30/18	536	0950	3002359	186	CITY OF SUSANVILLE	RMB POOL EMPLOY THRU 6/29/18	01129882	CL735774	\$18,002.20
10/04/18	536	0950	3002359	186	CITY OF SUSANVILLE	RMB POOL EMPLOY THRU 7/27/18	01131052	CL737015	\$28,686.27
07/19/18	536	0950	3002701	1255	SHARON MCBRIDE	RMB POOL EMPLOY THRU 8/24/18	01132247	CL738430	\$20,319.23
07/19/18	536	0950	3002701	14816	ADOLPH KIEFER & ASSOCIATES,LLC	Account 5360950 3002359	<b>Total:</b>	<b>\$67,007.70</b>	
07/26/18	536	0950	3002701	9407	US BANK	2851 5/24/18 POOL SIGN	01129567	CL735269	\$216.65
09/20/18	536	0950	3002701	193	ARLIN BILLINGTON	750017 7/2/18 SOLAR UMBRELLA	01129566	CL735268	\$244.80
07/19/18	536	0950	3002807	10037	MARTIN SECURITY SYSTEMS, INC	6/15/18 ULINE PMT SQUEEGEE	01129884	CL735775	\$236.47
08/09/18	536	0950	3002807	10037	MARTIN SECURITY SYSTEMS, INC	421314 8/21/18 STRIP	01131717	CL737718	\$86.86
09/20/18	536	0950	3002807	10037	MARTIN SECURITY SYSTEMS, INC	Account 5360950 3002701	<b>Total:</b>	<b>\$784.78</b>	
10/04/18	536	0950	3003010	515	LMUD	6/30/18 HLVR 800 SOUTH	01129569	CL735271	\$25.00
07/19/18	536	0950	3003010	515	LMUD	7/31/18 HLVR 800 SOUTH	01130288	CL736353	\$25.00
08/09/18	536	0950	3003010	515	LMUD	9/26/18 HLVR 800 SOUTH	01131721	CL737719	\$25.00
09/20/18	536	0950	3003010	515	LMUD	10/26/18 HLVR 800 SOUTH	01132246	CL738432	\$25.00
10/04/18	536	0950	3003010	515	LMUD	Account 5360950 3002807	<b>Total:</b>	<b>\$100.00</b>	
07/19/18	536	0950	3003030	841	SUSANVILLE SANITARY DISTRICT	5/22-6/26/18 390772 HLVRA	01129568	CL735270	\$1,763.48
09/20/18	536	0950	3003030	841	SUSANVILLE SANITARY DISTRICT	6/26-7/25/18 390772 HLVR	01130287	CL736352	\$1,484.52
08/09/18	536	0950	3003040	12356	C&S WASTE SOLUTIONS	7/25-8/27/18 390772 HLVR	01131720	CL737720	\$1,693.74
09/20/18	536	0950	3003040	12356	C&S WASTE SOLUTIONS	8/27-9/25/18 390772 HLVR	01132245	CL738433	\$1,507.77
07/19/18	536	0950	3003050	186	CITY OF SUSANVILLE	Account 5360950 3003010	<b>Total:</b>	<b>\$6,449.51</b>	
08/09/18	536	0950	3003050	186	CITY OF SUSANVILLE	7/1-8/31/18 3204 HLVRA	01129572	CL735273	\$156.00
09/20/18	536	0950	3003050	186	CITY OF SUSANVILLE	9/1-10/31/18 3204 HLVR	01131723	CL737721	\$156.00
08/09/18	536	0950	3003060	12356	C&S WASTE SOLUTIONS	Account 5360950 3003030	<b>Total:</b>	<b>\$312.00</b>	
09/20/18	536	0950	3003060	12356	C&S WASTE SOLUTIONS	8/1/18 30-118569 HLVR	01130284	CL736345	\$108.30
07/19/18	536	0950	3003060	186	CITY OF SUSANVILLE	9/1/18 30-11856-9 HLVR	01131718	CL737717	\$180.29
08/09/18	536	0950	3003060	186	CITY OF SUSANVILLE	Account 5360950 3003040	<b>Total:</b>	<b>\$288.59</b>	
07/19/18	536	0950	3003060	186	CITY OF SUSANVILLE	5/7-6/7/18 105-0022 HLVRA	01129571	CL735272	\$118.17
08/09/18	536	0950	3003060	186	CITY OF SUSANVILLE	6/7-7/10/18 105-0022 HLVRA	01130289	CL736354	\$152.14
07/19/18	536	0950	3003060	186	CITY OF SUSANVILLE	Account 5360950 3003050	<b>Total:</b>	<b>\$270.31</b>	
08/09/18	536	0950	3003060	186	CITY OF SUSANVILLE	5/7-6/7/18 105-0022 HLVRA	01129571	CL735272	\$379.09
07/19/18	536	0950	3005500	14102	ALPINE BEVERAGE, LLC	6/7-7/10/18 105-0022 HLVRA	01130289	CL736354	\$379.09
08/02/18	536	0950	3005500	14102	ALPINE BEVERAGE, LLC	Account 5360950 3003060	<b>Total:</b>	<b>\$758.18</b>	
08/02/18	536	0950	3005500	14102	ALPINE BEVERAGE, LLC	47856 6/29/18 CONCESSION	01129564	CL735266	\$310.60
08/02/18	536	0950	3005500	14102	ALPINE BEVERAGE, LLC	48637 7/13/18 CONCESSION	01130119	CL735994	\$231.40

For Fiscal Year 2019  
From 7/1/2018 To 10/5/2018

## HLVR

### Expenditure Detail with Account Totals

User: dwemple  
Addendum = \*

08/09/18	536	0950	3005500	14102	ALPINE BEVERAGE, LLC	49606 8/1/18 CONCESSION	01130282	CL736343	\$133.70
09/20/18	536	0950	3005500	14102	ALPINE BEVERAGE, LLC	51634 9/10/18 CONCESSION	01131716	CL737716	\$67.80
						<b>Account 5360950 3005500</b>		<b>Total:</b>	<b>\$743.50</b>
08/30/18	536	0950	3005501	9407	US BANK	7/13-8/3/18 HLVR MISC SUPPLIES	01131053	CL737014	\$108.32
						<b>Account 5360950 3005501</b>		<b>Total:</b>	<b>\$108.32</b>
07/01/18	536	0950	3006050	11742	RICHARD L. WILLIAMS	AP 16/17 LANDSCAPING	00000001	JE000104	\$831.19
07/01/18	536	0950	3006050	11742	RICHARD L. WILLIAMS	AP 16/17 LANDSCAPING	00000001	JE000104	\$1,261.26
07/01/18	536	0950	3006050	5231	MELISSA L MCCOY	AP 16/17 LANDSCAPING	00000001	JE000104	\$1,467.70
08/17/18	536	0950	3006050	0	UNASSIGNED VENDOR	REVERSE JE 104- ENTRY ERROR	00000001	JE000129	(\$1,467.70)
08/17/18	536	0950	3006050	0	UNASSIGNED VENDOR	REVERSE JE 104- ENTRY ERROR	00000001	JE000129	(\$1,261.26)
08/17/18	536	0950	3006050	0	UNASSIGNED VENDOR	REVERSE JE 104- ENTRY ERROR	00000001	JE000129	(\$831.19)
						<b>Account 5360950 3006050</b>		<b>Total:</b>	<b>\$0.00</b>
<b>Total Budget Year Expenditures:</b>									<b>\$89,851.49</b>
<b>Grand Total:</b>									<b>\$89,851.49</b>

## HLVR Revenue Account Detail

Date	FD	B/U	Account	Vendor Name	Description	Warrant Number	DOC #	Amount
08/27/2018	536	0950	2003203	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$8,524.00)
09/18/2018	536	0950	2003203	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$8,857.00)
			<b>2003203 Total</b>					(\$17,381.00)
08/27/2018	536	0950	2003206	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$1,200.00)
			<b>2003206 Total</b>					(\$1,200.00)
08/27/2018	536	0950	2003214	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$10,210.00)
09/18/2018	536	0950	2003214	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$2,250.00)
			<b>2003214 Total</b>					(\$12,460.00)
09/17/2018	536	0950	2007400	UNASSIGNED VENDOR	POOL/CITY CONTRACTUAL		DPI26828	(\$80,000.00)
			<b>2007400 Total</b>					(\$80,000.00)
07/26/2018	536	0950	2010611	HEIDI VAN GIESEN	6/29/18 RMB SWIM LESSONS	01129885	CL735771	\$120.00
07/26/2018	536	0950	2010611	HILARY TREVIZU	5/29/18 RMB SWIM LESSONS	01129883	CL735773	\$60.00
07/26/2018	536	0950	2010611	ROBIN HERNDON	4/20/18 RMB SWIM LESSONS	01129881	CL735772	\$60.00
08/02/2018	536	0950	2010611	ASHLEY GOLBRAINSEN	4/16/18 RMB SWIM LESSONS	01130121	CL735996	\$60.00
08/27/2018	536	0950	2010611	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$7,080.00)
08/30/2018	536	0950	2010611	KAYLA HANNER	4/18/18 RMB SWIM LESSONS	01131050	CL737012	\$60.00
09/18/2018	536	0950	2010611	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$6,540.00)
09/20/2018	536	0950	2010611	JENN STONE	6/27/18 RMB SWIM LESSONS	01131722	CL737714	\$60.00
			<b>2010611 Total</b>					(\$13,200.00)
08/27/2018	536	0950	2010660	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$784.00)
09/18/2018	536	0950	2010660	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$904.00)
			<b>2010660 Total</b>					(\$1,688.00)
08/27/2018	536	0950	2010661	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$675.00)
09/18/2018	536	0950	2010661	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$750.00)
			<b>2010661 Total</b>					(\$1,425.00)
08/27/2018	536	0950	2010662	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$803.00)
09/18/2018	536	0950	2010662	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$1,001.00)
			<b>2010662 Total</b>					(\$1,804.00)
08/27/2018	536	0950	2010663	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$1,550.00)
09/18/2018	536	0950	2010663	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$1,550.00)
			<b>2010663 Total</b>					(\$3,100.00)
08/27/2018	536	0950	2010664	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$2,176.00)
09/18/2018	536	0950	2010664	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$1,808.00)
			<b>2010664 Total</b>					(\$3,984.00)
08/27/2018	536	0950	2010665	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$3,500.00)
09/18/2018	536	0950	2010665	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$2,950.00)
			<b>2010665 Total</b>					(\$6,450.00)
08/27/2018	536	0950	2010667	UNASSIGNED VENDOR	HLVRA / AUGUST DEPOSIT		DPI26497	(\$5,000.00)
09/18/2018	536	0950	2010667	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DPI26833	(\$5,000.00)
			<b>2010667 Total</b>					(\$10,000.00)
09/14/2018	536	0950	2011300	UNASSIGNED VENDOR	DIVING BOARD DONATION -		DPI26811	(\$147,342.00)
			<b>2011300 Total</b>					(\$147,342.00)
			<b>Grand Total</b>					

## County of Lassen Revenue Status

Fund 536 HONEY LAKE VALLEY RECREATION  
 Budget Unit 0950 COMMUNITY POOL  
 Cost Center NONE

Percent of Year Elapsed 27 %

Account	Account Name	Adopted Estimated Revenue	Adjusted Estimated Revenue	Revenue Realized	Unrealized	Percent Revenue Realized
<b>2040</b>	<b>REVENUE FR USE OF MONEY &amp; PROP</b>					
2003203	ADMISSIONS/PASSES	\$27,000.00	\$27,000.00	(\$17,381.00)	\$9,619.00	64%
2003206	SWIM TEAM ACADEMY	\$5,200.00	\$5,200.00	(\$1,200.00)	\$4,000.00	23%
2003214	SUMMER PASSES	\$10,000.00	\$10,000.00	(\$2,460.00)	(\$2,460.00)	125%
	<b>Major Object Total</b>	<b>\$42,200.00</b>	<b>\$42,200.00</b>	<b>(\$31,041.00)</b>	<b>\$11,159.00</b>	<b>74%</b>
<b>2052</b>	<b>INTERGOVT REVENUE-OTHER</b>					
2007400	OTHER-GOVERNMENTAL AGENCIES	\$160,000.00	\$160,000.00	(\$80,000.00)	\$80,000.00	50%
	<b>Major Object Total</b>	<b>\$160,000.00</b>	<b>\$160,000.00</b>	<b>(\$80,000.00)</b>	<b>\$80,000.00</b>	<b>50%</b>
<b>2060</b>	<b>CHARGES FOR SERVICES</b>					
2010611	OTHER FEES	\$33,000.00	\$33,000.00	(\$13,200.00)	\$19,800.00	40%
2010660	DAILY PROGRAMS	\$2,000.00	\$2,000.00	(\$1,688.00)	\$312.00	84%
2010661	PARTYS AND SPECIAL EVENTS	\$3,400.00	\$3,400.00	(\$1,425.00)	\$1,975.00	42%
2010662	CONSESSIONS	\$3,000.00	\$3,000.00	(\$1,804.00)	\$1,196.00	60%
2010663	SCHOOL RENTALS	\$3,000.00	\$3,000.00	(\$1,550.00)	\$1,450.00	52%
2010664	LHS SWIM TEAM	\$3,000.00	\$3,000.00	(\$1,200.00)	\$1,800.00	40%
2010665	10 PUNCH CARDS	\$8,000.00	\$8,000.00	(\$3,984.00)	\$4,016.00	50%
2010667	MONTHLY PROGRAMS	\$20,000.00	\$20,000.00	(\$6,450.00)	\$13,550.00	32%
	<b>Major Object Total</b>	<b>\$75,400.00</b>	<b>\$75,400.00</b>	<b>(\$31,301.00)</b>	<b>\$44,099.00</b>	<b>42%</b>
<b>2070</b>	<b>MISCELLANEOUS</b>					
2011200	MISCELLANEOUS	\$100.00	\$100.00	\$0.00	\$100.00	0%
2011300	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0%
	<b>Major Object Total</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>(\$5,000.00)</b>	<b>(\$4,900.00)</b>	<b>5,000%</b>
	<b>Cost Center Total</b>	<b>\$277,700.00</b>	<b>\$277,700.00</b>	<b>(\$147,342.00)</b>	<b>\$130,358.00</b>	<b>53%</b>
	<b>Budget Unit Total</b>	<b>\$277,700.00</b>	<b>\$277,700.00</b>	<b>(\$147,342.00)</b>	<b>\$130,358.00</b>	<b>53%</b>
	<b>Fund Total</b>	<b>\$277,700.00</b>	<b>\$277,700.00</b>	<b>(\$147,342.00)</b>	<b>\$130,358.00</b>	<b>53%</b>

Chronological Expense Detail

July 1, 2018 through June 30, 2019

Honey Lake Valley Recreation Authority

Date	Fund	Description	Revenue	Expenses	Total
		Fund Balance Transfer			
7/3/2018	3003050	City gas		\$ 118.17	\$ 107,441.50
7/3/2018	3003060	City geo		\$ 379.09	\$ 107,323.33
7/3/2018	3001400	Office Depot		\$ 148.65	\$ 106,944.24
7/3/2018	3005500	Alpine		\$ 310.60	\$ 106,795.59
7/5/2018	3003030	SSD		\$ 156.00	\$ 106,484.99
7/5/2018	3003010	LMUD		\$ 1,763.48	\$ 106,328.99
7/5/2018	3002807	Martin Security		\$ 25.00	\$ 104,565.51
7/5/2018	3001150	Kiefer		\$ 7.70	\$ 104,540.51
7/9/2018	3001200	Frontier		\$ 214.65	\$ 104,532.81
7/17/2018	3002300	City Staff		\$ 1,775.36	\$ 104,318.16
7/17/2018	3002359	City - Pool employees		\$ 18,002.20	\$ 102,542.80
7/12/2018	3002701	Keifer (umbrellas)		\$ 244.80	\$ 84,540.60
7/12/2018	3002300	KMTG		\$ 94.00	\$ 84,295.80
7/12/2018	3002701	Lasco		\$ 216.65	\$ 84,201.80
7/16/2018	3001400	Office Depot		\$ 52.83	\$ 83,985.15
7/16/2018	2010611	Refund for Swimming Lessons	\$ (240.00)	\$ 83,932.32	\$ 83,692.32
7/17/2018	3002701	Uline		\$ 236.47	\$ 83,455.85
7/23/2018	3002200	Office Depot		\$ 174.38	\$ 83,281.47
7/23/2018	3001400	Office Depot		\$ 53.36	\$ 83,228.11
7/23/2018	3001150	Kiefer - uniforms		\$ 30.80	\$ 83,197.31
7/23/2018	3002300	CARPD - Dues		\$ 400.00	\$ 82,797.31
7/25/2018	2010611	Refund for Swimming Lessons	\$ (60.00)	\$ 82,737.31	\$ 82,737.31
7/25/2018	3005500	Alpine		\$ 231.40	\$ 82,505.91
6/28/2018	3001705	Ace Hardware		\$ 40.51	\$ 82,465.40
7/3/2018	3001705	Ace Hardware		\$ 120.72	\$ 82,344.68
7/9/2018	3001705	Ace Hardware		\$ 5.78	\$ 82,338.90
7/11/2018	3001705	Ace Hardware		\$ 48.84	\$ 82,290.06
7/13/2018	3001705	Ace Hardware		\$ 10.51	\$ 82,279.55
7/23/2018	3001705	Ace Hardware		\$ 16.44	\$ 82,263.11
8/2/2018	3003010	LMUD		\$ 1,484.52	\$ 80,778.59
8/3/2018	3001705	Lincoln		\$ 30.42	\$ 80,748.17
8/3/2018	3002807	Martin Security		\$ 25.00	\$ 80,723.17
8/3/2018	3005500	Alpine		\$ 133.70	\$ 80,589.47
8/3/2018	3003050	City Natural Gas		\$ 152.14	\$ 80,437.33
8/3/2018	3003060	City Geo		\$ 379.09	\$ 80,058.24
8/6/2018	3001500	CAPRI - Insurance		\$ 4,380.50	\$ 75,677.74
8/6/2018	3001200	Frontier		\$ 207.40	\$ 75,470.34
8/6/2018	3003040	C&S Waste		\$ 108.30	\$ 75,362.04

PENDING 2018/2019 ITEMS	
Auditors	\$ 2,300.00
City Reimburse.	\$ -
Staff Time (County)	\$ 2,000.00
CAPRI - dues	\$ -
CAPRI - Insurance	\$ 4,380.50
Pool Chemicals	\$ 3,500.00
	Holiday pools
<b>Total Pending</b>	<b>\$ 12,180.50</b>

\$	110,166.64	Balance forward
\$	80,000.00	County (pending)
\$	-	
\$	12,180.50	Pending (above)
<b>\$</b>	<b>177,986.14</b>	<b>Cash Available</b>

\$	6,225.00	Diving Board Fund (deposited)
\$	6,225.00	



	Date	2018/2019 Budget	spent	Budgeted Amounts	
<b>3001150</b>		<b>Safety Equipment and Supplies</b>		<b>\$ 1,000.00</b>	
	7/5/2018	Kiefer - uniforms	\$ 7.70		
	7/23/2018	Kiefer - uniforms	\$ 30.80		
				\$ 38.50	\$ 38.50
				\$ 961.50	
<b>3001200</b>		<b>Communications</b>		<b>\$ 2,400.00</b>	
	7/9/2018	Frontier	\$ 214.65		
	8/6/2018	Frontier	\$ 207.40		
	9/12/2018	Frontier	\$ 207.10		
	10/9/2018	Frontier	\$ 208.22		
				\$ 837.37	\$ 837.37
				\$ 1,562.63	
<b>3001400</b>		<b>Janitorial Supplies</b>		<b>\$ 2,000.00</b>	
	7/3/2018	Office Depot	\$ 148.65		
	7/16/2018	Office Depot	\$ 52.83		
	7/23/2018	Office Depot	\$ 53.36		
	8/27/2018	Office Depot	\$ 60.37		
				\$ 315.21	\$ 315.21
				\$ 1,684.79	
<b>3001500</b>		<b>Insurance</b>		<b>\$ 8,200.00</b>	
	8/6/2018	CAPRI	\$ 4,380.50		
				\$ 4,380.50	\$ 4,380.50
				\$ 3,819.50	
<b>3001705</b>		<b>Maintenance - Pool</b>		<b>\$ 30,000.00</b>	
	6/28/2018	Ace Hardware	\$ 40.51		
	7/3/2018	Ace Hardware	\$ 120.72		
	7/9/2018	Ace Hardware	\$ 5.78		
	7/11/2018	Ace Hardware	\$ 48.84		
	7/13/2018	Ace Hardware	\$ 10.51		
	7/23/2018	Ace Hardware	\$ 16.44		
	8/2/2018	Lincoln	\$ 30.42		
	8/13/2018	Lincoln	\$ 33.56		
	8/23/2018	Lee Joseph	\$ 1,035.51		
	9/5/2018	Ace Hardware	\$ 34.04		
	9/5/2018	Ace Hardware	\$ 47.25		
	9/5/2018	Ace Hardware	\$ 1,110.60		
	10/2/2018	Ace Hardware	\$ 8.71		
		Lincoln (Pending PO)	\$ 3,383.74		
				\$ 5,926.63	\$ 5,926.63
				\$ 24,073.37	
<b>3002200</b>		<b>Office Expenses</b>		<b>\$ 2,500.00</b>	
	7/23/2018	office Depot	\$ 174.38		
	8/23/2018	US Bank	\$ 182.89		
	9/5/2018	Ace Hardware	\$ 19.29		
				\$ 376.56	\$ 376.56
				\$ 2,123.44	
<b>3002250</b>		<b>Bank &amp; Credit Card Fees</b>			
				\$ -	\$ -

				\$	-	
<b>3002251</b>	<b>Cash Over/Short</b>					
				\$	-	\$ -
				\$	-	
<b>3002300</b>	<b>Prof. &amp; Spec. Services (City Staff, Auditors, Legal)</b>			\$	<b>30,000.00</b>	
	7/17/2018 City - Staffing	\$	1,775.36			
	7/12/2018 KMTG	\$	94.00			
	7/23/2018 CARPD - dues	\$	400.00			
	8/21/2018 City - Staffing	\$	1,044.00			
	9/18/2018 City - Staffing	\$	1,170.69			
	9/26/2018 KMTG	\$	305.50			
	10/16/2018 City - staffing (Pending)	\$	1,971.85			
				\$	6,761.40	\$ 6,761.40
				\$	23,238.60	
<b>3002359</b>	<b>Contract Staff Services (Pool Employees)</b>			\$	<b>157,000.00</b>	
	7/17/2018 City Reimbursement	\$	18,002.20			
	8/21/2018 City Reimbursement	\$	28,686.27			
	9/18/2018 City Reimbursement	\$	20,319.23			
	10/18/2018 City Reimbursement (pending)	\$	13,412.06			
				\$	80,419.76	\$ 80,419.76
				\$	76,580.24	
<b>3002400</b>	<b>Publications/Legal Notices</b>			\$	<b>1,600.00</b>	
				\$	-	\$ -
				\$	1,600.00	
<b>3002701</b>	<b>Non-Capitalized Equipment (under \$5,000)</b>			\$	<b>8,000.00</b>	
	7/12/2018 Kiefer	\$	244.80			
	7/12/2018 Lasco - signage	\$	216.65			
	7/17/2018 Uline	\$	236.47			
	9/5/2018 Ace Hardware	\$	86.86			
				\$	784.78	\$ 784.78
				\$	7,215.22	
<b>3002800</b>	<b>Till and Safe Money</b>			\$	<b>-</b>	
				\$	-	\$ -
				\$	-	
<b>3002801</b>	<b>County Wide Allocations (Quarterly)</b>			\$	<b>2,000.00</b>	
				\$	-	\$ -
				\$	2,000.00	
<b>3002807</b>	<b>Electronic Surveillance</b>			\$	<b>1,000.00</b>	
	7/5/2018 Martin	\$	25.00			
	8/2/2018 Martin	\$	25.00			
	9/5/2018 Martin	\$	25.00			
	10/2/2018 Martin	\$	25.00			
				\$	100.00	\$ 100.00
				\$	900.00	
<b>3002901</b>	<b>Conferences/Training</b>			\$	<b>1,800.00</b>	

			\$ -	\$ -
			\$ 1,800.00	
3003000	General Utilities		\$ -	
3003010	Utilities - Electric		\$ 12,000.00	
	7/5/2018 LMUD	\$ 1,763.48		
	8/2/2018 LMUD	\$ 1,484.52		
	9/5/2018 LMUD	\$ 1,693.74		
	10/2/2018 LMUD	\$ 1,507.77		
			\$ 6,449.51	\$ 6,449.51
			\$ 5,550.49	
3003020	Water		\$ -	\$ -
			\$ -	
3003030	Utilities - Sewer		\$ 1,400.00	
	7/5/2018 SSD	\$ 156.00		
	9/5/2018 SSD	\$ 156.00		
			\$ 312.00	\$ 312.00
			\$ 1,088.00	
3003040	Utilities - Trash Service		\$ 1,600.00	
	8/6/2018 C&S	\$ 108.30		
	9/10/2018 C&S	\$ 180.29		
	10/9/2018 C&S	\$ 182.54		
			\$ 471.13	\$ 471.13
			\$ 1,128.87	
3003050	Utilities - Natural Gas		\$ 5,000.00	
	7/3/2018 City (June)	\$ 118.17		
	8/2/2018 City (July)	\$ 152.14		
	10/8/2018 City (for August)	same \$ 12.79		
	10/8/2018 City (for Sept)	bill \$ 136.70		
			\$ 419.80	\$ 419.80
			\$ 4,580.20	
3003060	Utilities - Geothermal		\$ 2,700.00	
	7/3/2018 City (June)	\$ 379.09		
	8/2/2018 City (July)	\$ 379.09		
	adjustment 10/8/18	\$ 1,720.91		
	10/8/2018 City (August)	\$ 379.09		
	adjustment 10/8/18	\$ 1,720.91		
	10/8/2018 City (September)	\$ 2,100.00		
			\$ 6,679.09	\$ 6,679.09
			\$ (3,979.09)	
3004900	Depreciation		\$ 5,000.00	
			\$ 5,000.00	
3005500	Store Concessions		\$ 2,000.00	
	7/3/2018 Alpine	\$ 310.60		
	7/25/2018 Alpine	\$ 231.40		
	8/2/2018 Alpine	\$ 133.70		
	9/12/2018 Alpine	\$ 67.80		
			\$ 743.50	\$ 743.50
			\$ 1,256.50	
3005501	Recreation Activity Supplies		\$ 500.00	
	8/23/2018 US Bank	\$ 108.32		

		\$ 108.32	\$ 108.32
		\$ 391.68	
3006050	Landscaping & Improvements	\$ 36,000.00	
		\$ -	\$ -
3006100	Building & Equipment	\$ 36,000.00	
		\$ -	\$ -
		\$ -	\$ -
3010000	Appropriation For Contingencies	\$ -	
		\$ -	
			\$ 115,124.06

## 2018/2019 HLVRA PROJECTED BUDGET REVENUES AND EXPENSES

EXPENSES	Column Labels	2018												2019 Total	Grand Total	Budget	Projected % to be % EXPENDED by June 30th		
1 Sum of Expense	2 2018	3 Jul	4 Aug	5 Sep	6 Oct	7 Nov	8 Dec	9 2018 Total	10 2019	11 Jan	12 Feb	13 Mar	14 Apr	15 May	16 Jun	17 2019 Total	18 Grand Total	19 Budget	20 Projected % to be % EXPENDED by June 30th
4 3001150 - Safety Equipment and Clothing	\$	38.50						\$ 38.50						\$ 542.23	\$ 859.48	\$ 1,401.71	\$ 1,440.21	\$ 1,000.00	144.0%
5 3001200 - Communications	\$	214.65	\$ 207.40	\$ 207.10			\$ 214.22	\$ 205.19	\$ 1,048.56	\$ 214.59	\$ 205.60	\$ 206.20	\$ 205.62	\$ 205.62	\$ 205.62	\$ 1,243.25	\$ 2,291.81	\$ 2,400.00	95.5%
6 3001400 - Household Expenses	\$	254.84	\$ 60.37						\$ 315.21					\$ 313.73	\$ 103.98	\$ 417.71	\$ 732.92	\$ 2,000.00	36.6%
7 3001500 - Insurance	\$		\$ 4,380.50						\$ 4,380.50	\$ 4,380.50						\$ 4,380.50	\$ 8,761.00	\$ 8,200.00	106.8%
8 3001705 - Maintenance - Pool	\$	242.80	\$ 1,099.49	\$ 1,191.89	\$ 3,392.45	\$ 846.79	\$ 752.94	\$ 7,526.36		\$ 48.31			\$ 2,162.42	\$ 1,183.82	\$ 8,307.76	\$ 11,702.31	\$ 19,228.67	\$ 30,000.00	64.1%
9 3002200 - Office Expenses	\$	174.38	\$ 182.89	\$ 19.29				\$ 376.56	\$ 25.80				\$ 656.74	\$ 87.82	\$ 122.21	\$ 892.57	\$ 1,269.13	\$ 2,500.00	50.8%
10 3002250 - Bank & Credit Card Fees	\$																		N/A
11 3002251 - Cash Over/Short	\$																		N/A
12 3002300 - Prof. & Spec. Services (City Staff, Auditors, Legal)	\$	2,269.36	\$ 1,044.00	\$ 1,476.19	\$ 1,971.85	\$ 1,500.00	\$ 1,500.00	\$ 9,761.40	\$ 1,347.50	\$ 3,930.67	\$ 668.13	\$ 4,198.02	\$ 1,168.02	\$ 1,095.52	\$ 12,407.86	\$ 22,169.26	\$ 30,000.00	\$ 157,000.00	73.9%
13 3002359 - Contract Staff Services (Pool Employees)	\$	18,002.20	\$ 28,686.27	\$ 20,319.23	\$ 13,412.06	\$ 12,000.00		\$ 92,419.76		\$ 4,464.99		\$ 13,285.40	\$ 13,351.74	\$ 14,529.58	\$ 45,631.71	\$ 138,051.47	\$ 1,600.00	\$ 157,000.00	87.9%
14 3002400 - Publications/Legal Notices	\$									\$ 336.40			\$ 258.50	\$ 150.15	\$ 53.63	\$ 798.68	\$ 798.68	\$ 1,600.00	49.9%
15 3002701 - Non-Capitalized Equipment (under \$5,000)	\$	697.92		\$ 86.86			\$ 223.42	\$ 1,008.20	\$ 359.09				\$ 2,869.80	\$ 2,258.93	\$ 2,237.50	\$ 7,725.32	\$ 8,733.52	\$ 8,000.00	109.2%
16 3002800 - Special Departmental Expense	\$																		N/A
17 3002801 - County Wide Allocations (Quarterly)	\$						\$ 452.84	\$ 452.84		\$ 452.84		\$ 452.84				\$ 905.68	\$ 1,358.52	\$ 2,000.00	67.9%
18 3002807 - Electronic Surveillance	\$	25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 353.00	\$ 478.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 150.00	\$ 628.00	\$ 1,000.00	62.8%
19 3002901 - Conferences/Training	\$																	\$ 1,800.00	0.0%
20 3003010 - Utilities - Electric	\$	1,763.48	\$ 1,484.52	\$ 1,693.74	\$ 1,507.77	\$ 1,414.78	\$ 1,228.81	\$ 9,093.10	\$ 973.10	\$ 880.12	\$ 973.00	\$ 694.15	\$ 1,693.74	\$ 1,391.54	\$ 6,605.65	\$ 15,698.75	\$ 12,000.00	\$ 12,000.00	130.8%
21 3003020 - Utilities - Water	\$																		N/A
22 3003030 - Utilities - Sewer	\$	156.00		\$ 156.00		\$ 327.60	\$ 312.00	\$ 951.60	\$ 156.00		\$ 156.00		\$ 156.00		\$ 468.00	\$ 1,419.60	\$ 1,400.00	\$ 1,400.00	101.4%
23 3003040 - Utilities- Trash	\$		\$ 108.30	\$ 180.29	\$ 182.54			\$ 471.13					\$ 263.21	\$ 172.48	\$ 172.48	\$ 608.17	\$ 1,079.30	\$ 1,600.00	67.5%
24 3003050 - Utilities - Natural Gas	\$	118.17	\$ 152.14	\$ 12.79	\$ 136.70	\$ 13.18	\$ 10.86	\$ 443.84	\$ 22.44	\$ 8.93	\$ 8.54	\$ 8.93	\$ 501.47	\$ 861.99	\$ 1,412.30	\$ 1,856.14	\$ 5,000.00	\$ 5,000.00	37.1%
25 3003060 - Utilities - Geothermal	\$	2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 379.09	\$ 10,879.09	\$ 379.09	\$ 379.09	\$ 379.09	\$ 379.09	\$ 379.09	\$ 379.09	\$ 379.09	\$ 2,274.54	\$ 13,153.63	\$ 2,700.00	487.2%
26 3003206 - Swim Team	\$																		N/A
27 3004900 - Depreciation	\$							\$ 743.50						\$ 348.30	\$ 265.50	\$ 613.80	\$ 1,357.30	\$ 2,000.00	67.9%
28 3005500 - Store Concessions	\$	542.00	\$ 133.70	\$ 67.80				\$ 108.32						\$ 263.57	\$ 1,368.86	\$ 1,632.43	\$ 1,740.75	\$ 500.00	348.2%
29 3005501 - Recreation Activity Supplies	\$		\$ 108.32					\$ 492.35				\$ 2.40			\$ 2.40	\$ 494.75	\$ 494.75	\$ 494.75	N/A
30 3006050 - Landscaping & Improvements	\$																		N/A
31 3006100 - Building & Equipment	\$																		N/A
32 3010000 - Appropriation For Contingencies	\$																		N/A
33 <b>Grand Total</b>	\$	<b>26,599.30</b>	\$ <b>39,772.90</b>	\$ <b>27,536.18</b>	\$ <b>22,728.37</b>	\$ <b>18,933.92</b>	\$ <b>5,418.15</b>	\$ <b>140,988.82</b>	\$ <b>7,883.11</b>	\$ <b>10,731.95</b>	\$ <b>2,415.96</b>	\$ <b>25,462.12</b>	\$ <b>22,801.71</b>	\$ <b>31,979.74</b>	\$ <b>101,274.59</b>	\$ <b>242,263.41</b>	\$ <b>277,700.00</b>	\$ <b>277,700.00</b>	
35 Budgeted Expenses*	\$	30,490.06	\$ 45,590.60	\$ 31,563.98	\$ 26,052.92	\$ 21,703.44	\$ 6,210.68	\$ 161,611.67	\$ 9,036.20	\$ 12,301.74	\$ 2,769.35	\$ 29,186.54	\$ 26,136.98	\$ 36,657.51	\$ 116,088.33	\$ 277,700.00			
37 REVENUES																			
38 Budgeted Operational Revenue	\$	35,700.00	\$ 25,000.00	\$ 8,000.00	\$ 2,000.00	\$ -	\$ -	\$ 70,700.00	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ 9,000.00	\$ 29,000.00	\$ 47,000.00	\$ 117,700.00		
39 Actual Operational Revenue **	\$	36,744.37	\$ 22,523.17	\$ -	\$ -	\$ -	\$ -	\$ 59,267.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,267.54		
40																			
41 Projected Operational Revenue	\$	36,744.37	\$ 22,523.17	\$ 8,000.00	\$ 2,000.00	\$ -	\$ -	\$ 69,267.54	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ 9,000.00	\$ 29,000.00	\$ 47,000.00	\$ 116,267.54		
42 City / County				\$ 80,000.00				\$ 80,000.00	\$ 160,000.00								\$ 160,000.00		
43 Grand Total (Projected revenue & Agency contributions)																	\$ 276,267.54		
44																			
45 Fund Balance Carry Over ***																	\$ 86,002.00		
46																			
47																			
48																			
49																			
50 DATE PREPARED: 10/12/18																			
51																			
52 * Budgeted Expenses montly values are calculated based on the Grand Total month to year ratio each month, multiplied by the total expense budget (\$277,700); Calculation completed 10/12/18																			
53 **Actual Operational Revenue includes revenue received last fiscal year to be allocated to this fiscal year																			
54 ***Fund Balance has been reduced from previous reports to reflect the reallocation of revenue from fiscal year 17/18 to fiscal year 18/19																			

PROJECTED ENDING CASH BALANCE \$ 34,004.13  
 PROJECTED ENDING CASH BALANCE INCLUDING PREVIOUS CARRY OVER \$ 120,006.13

**Submitted By:** Heidi Whitlock, Secretary

**Action Date:** October 16, 2018

**HLVRA AGENDA ITEM**

**PRESENTED BY:** Dan Newton, Executive Officer

**SUBJECT:** Approve City Reimbursement Request through October 5, 2018.

**SUMMARY:** The HLVRA has contracted with the City of Susanville to perform Administrative, Management and Operational services. The City has submitted a reimbursement request for both administrative and pool staff services related to the pool.

**FISCAL IMPACT:** \$15,383.91

**ACTION REQUESTED:** Motion to approve City reimbursement request.

**ATTACHMENTS:** Reimbursement Request with documentation

August 25, 2018 through October 5, 2018

Administrative	Hours	Wage		
Executive Officer (meeting, agenda review, grand jury response)	8.00	\$ 86.36	\$	690.88
Administrative (meeting, drafting of minutes, agenda prep, processing invoices, balancing month end financials for transfer, etc.)	21.50	\$ 59.58	\$	1,280.97

\$ 1,971.85

Professional Services

\$ -

Pool Employees	Hours	Wage		
Pool Manager	115.00	\$ 31.06	\$	3,571.90
Overtime - Manager		\$ 38.89	\$	-
Assistant Pool Manager	115.00	\$ 25.33	\$	2,912.95
Overtime - Asst. Manager		\$ 31.93	\$	-
Head Swim Instructor	16.50	18.83	\$	310.70
Head Program Instructor	1.25	18.38	\$	22.98
Head Lifeguard	83.00	18.38	\$	1,525.54
Lifeguards/Swim Instructors	362.00	14.00	\$	5,068.00
			\$	-
			\$	13,412.06

Publishing

\$ -

\$ 15,383.91



**City of Susanville  
Administrative Services Department**

66 North Lassen Street  
Susanville, CA 96130  
(530) 252-5115

**INVOICE**

**Invoice Date: October 16, 2018**

**Account #: 4493**

Honey Lake Valley Recreation Authority  
c/o Lassen County  
221 S. Roop St., Suite 1  
Susanville, CA 96130

**TOTAL DUE: \$15,383.91**  
**Payment Due: UPON RECEIPT**

**SUBJECT: Reimbursement for Administrative, Management & Operational Services and Associated Direct Costs through October 5, 2018.**

---

Description:

---

Reimbursement for Administrative Services (through 10/5/18)	\$ 1,971.85
Reimbursement for Pool Employees (through 10/5/18)	\$ 13,412.06

**TOTAL DUE**

**\$15,383.91**

**PLEASE REMIT THE BOTTOM PORTION OF THIS INVOICE WITH YOUR  
PAYMENT TO THE ABOVE ADDRESS.**



Please Detach and Mail With Your Payment

---

PLEASE REMIT PAYMENT TO THE ADDRESS BELOW...THANK YOU

**City of Susanville Administrative Services Department**

66 North Lassen Street Susanville, CA 96130  
(530) 252-5115 Fax (530) 257-4725

**Account #4493**

**HLVRA  
c/o Lassen County  
221 S. Roop St., Suite 1  
Susanville, CA 96130**

**Amount Due: \$15,383.91**  
**Payment Due: UPON RECEIPT**

**Amount Paid: \$**

Date of Invoice: October 16, 2018

City Account Code # (see Debi)

**Submitted By:** Dan Newton, Executive Officer

**Action Date:** October 16, 2018

**HLVRA AGENDA ITEM**

**PRESENTED BY:** Dan newton, Executive Officer

**SUBJECT:** Review Grand Jury Response

**SUMMARY:** The HLVRA requested that the Executive Officer work with the Auditor and Treasurer to write a response to the Grand Jury report. The response has been drafted and is being presented to the Board for review.

**FISCAL IMPACT:** None.

**ACTION REQUESTED:** Motion to approve Grand Jury response and authorize President of the Board to submit the report. Direction to staff.

**ATTACHMENTS:** Draft Grand Jury Response



Honey Lake Valley Recreation Authority  
(530) 252-5106 · 66 North Lassen Street · Susanville, CA 96130

October 16, 2018

The Honorable Tony Mallery  
Presiding Judge, Lassen Superior Court  
Hall of Justice  
2610 Riverside Drive  
Susanville, CA 96130

Dear Judge Mallery,

Pursuant to Penal Code section 933(c), the Honey Lake Valley Recreation Authority (HLVRA) has prepared the attached response to the 2017-2018 Lassen County Grand Jury report.

The HLVRA understands and appreciates the work of the Lassen County Grand Jury. Although, the HLVRA may not wholly agree with every finding or be able to implement every recommendation, the HLVRA wishes to express its respect for the role of the Grand Jury as a judicial body charged to investigate issues regarding Governmental bodies.

Respectfully,

Brian Wilson, President  
Honey Lake Valley Recreation Authority

Brian Wilson  
President  
David Teeter  
Vice President

Board Members:  
Jeff Hemphill  
Brian Moore  
Dave Meserve

## INTRODUCTION

The 2017-2018 Lassen County Grand Jury sought to ensure that all goals stated in the Joint Powers Agreement (JPA) between Lassen County and City of Susanville are being accomplished. The Grand Jury wanted to see what measures are being taken, to assure the pool's longevity for the public. The Grand Jury had its Finance/Audit Committee inquire about the long-term financial stability of the Honey Lake Valley Recreation Authority.

The Honey Lake Valley Recreation Authority was formed in November 2013 through a Joint Powers Agreement between Lassen County (County) and the City of Susanville (City). Both the County and the City determined that it was in the best interest of the public to create the HLVRA as a separate entity from each member agency to own and operate a swimming pool. Additionally, both County and City committed to provide funding to support the HLVRA for a period of 15 years.

The initial efforts of the HLVRA entailed identifying a site and constructing the Honey Lake Valley Community Pool, which opened in July of 2017. Both County and City staff are involved in the administration and operation of the pool through separate agreements with the HLVRA. The HLVRA Board of Directors regularly meets on the third Tuesday of each month. The HLVRA Board of Directors sets policy and directs the activities of the HLVRA.

The HLVRA Board of Directors greatly appreciates the commendation provided by the Grand Jury in recognizing the efforts of the Lassen County Board of Supervisors and the Susanville City Council for working together bring a pool facility into the Honey Lake Valley region.

## FINDINGS

**Finding 1:** Article 2.1 of the JPA states, "The Authority will plan, finance, implement, manage, own and operate a multi-jurisdictional recreation system and swimming pool." Based upon our interviews and review of materials obtained during our investigation, we were unable to obtain a written plan that addresses the future viability of the Authority or to determine that such a plan exists. Based upon our interviews we have determined that such a plan does not exist.

Response: The Honey Lake Valley Recreation Authority (HLVRA) agrees with this finding, a written plan that addresses the future viability of the Authority does not exist.

**Finding 2:** The Authority is responsible for preparing and planning operational documents. We determined based on interviews that a plan for the day-to-day operations of the pool was not prepared prior to the opening day of the pool. And we further determined that such a plan might not be completed prior to the start of operations in 2018. One state reason for the lack of a plan is that a qualified Pool Manager has not been hired.

Response: The HLVRA partially disagrees with this finding. The HLVRA agrees that it is responsible for ensuring that operational documents are prepared. However, there were operational documents prepared prior to the opening day of the pool. Records indicate that a pool schedule, operational logs, and training materials were prepared and in place prior to opening day. In addition, the Pool Manger/Director position was filled prior to the start of the 2018 season.

**Finding 3:** Per the minutes of the August 15, 2017 meeting, the Authority Board addressed concerns of County staff. This related to cash handling procedures, petty cash guidelines, and credit card policies. Based upon our interviews, we determined that there was a concern that the City deposited \$24,000 of credit card revenue from the pool into the City's credit card account.

We were informed that those funds were later transferred to the Authority's Lassen County trust account with the Lassen County Auditor.

Regardless of whether the funds were transferred to an Authority account or not, it appears the authority did not authorize the use of credit card revenue. Nor did they approve the City Chief Fiscal Officer to authorize such actions. This action represents a significant breach of Internal Controls and an unauthorized violation of power from the County Treasurer and County Auditor by the City.

Response: The HLVRA partially disagrees with this finding. Due to the impending deadline of opening day, the City accepting credit card deposits was deemed a temporary solution to occur only until an acceptable solution was found. Although the Board did not directly approve the City to accept payments on the behalf of the HLVRA, the Executive Officer approved the action and, as stated in JPA Agreement, the Executive Officer is responsible for the administration of the Authority.

**Finding 4:** We determined through our interviews and reviewing requested documentation that the authority has not prepared long-term budgets that plan for future operation and viability of the Authority subsequent to the JPA termination in 2028.

Response: The HLVRA agrees with this finding. Although the HLVRA has discussed the long term viability of the pool through 2028 there are not budgets prepared that extend through 2028.

**Finding 5:** The JPA clearly states that the Authority is an entity that is separate from its financing partners (County/City). How the Authority is currently operating provides the appearance of substantial control by the City. We have noted that the County provides Treasury and Accounting services via the County Treasurer and County Auditor offices. Although the actual operations of the Authority are run by the Executive Officer, Administration and Project Manager (all city employees) and employees are hired by the City to staff the pool operations.

We also noted that the City bills the Authority for other expenses incurred by the City. These actions provide the appearance that the City is the entity that operates the pool facility. We are additionally concerned with the fact that the Authority has both the City and County performing purchases for the pool.

The County Auditor is the Controller for the Authority. This would mean that the purchase of items for the pool would be made through the policy and practices of the County Auditor. When, in actuality, the City is pre-incurring costs that are significantly larger than petty cash.

For example, the October 18, 2017 invoice from the City to the Authority has the following requested reimbursements: Equipment, \$2032.93; Publications, \$786.90; Pool Maintenance, \$8.68; Office Supplies, \$448.00; and Landscaping Costs, \$307.03.

This dual fiscal operation has the potential for a breach of budget caps, because such reimbursements are initially paid by the City without the County Auditor's approval. Incurring expenditures without the County Auditor's knowledge could result in excess spending of the approved budget.

With only one finance department, the County Auditor could better assure the outside auditor (CPA) that the financial statements or the Authority resulting in financial statements that are complete and free from omissions. Using two finance departments could result in the outside auditor having to expand the scope of testing resulting in unnecessarily increased costs to the County and City.

The Auditor's audit for 2015 and 2016 indicate that the City was paid \$28,874 in 2015 and \$40,102 in 2016. Additionally, the accounts payable to the City in 2015 were \$0 and \$31,227 in 2016. WE DO NOT BELIEVE that the City should be using the City's municipal funds to purchase items for the Authority. The City has discussed asking the voters to raise the sales tax to bolster its General Fund revenues.

Response: The HLVRA partially disagrees with this finding. Paragraph 2 states that both the City and County perform purchases, this is inaccurate. Contracted City employees perform purchases within the purchasing policy established by the HLVRA. Payments are made by County employees after verification that the policy was followed. Paragraph 3 & 4 states that the City is pre-occurring costs larger than petty cash. This is correct. The contract between the HLVRA and the City states that the City will be reimbursed for personnel and direct costs incurred by the City in providing management, administrative and operational services. At the time the pool was preparing for opening day, credit cards and accounts had not yet been obtained. The City incurred those costs, none of which exceeded the purchasing policy for either the City or HLVRA, and were then reimbursed. Since that time, HLVRA credit cards have been obtained and accounts have been set up to make purchases. The City continues to get reimbursed monthly for personnel and direct costs, such as advertising costs. Petty cash is used according to the Petty Cash Policy.

**Finding 6:** The Authority entered into an Agreement for Administrative and Operational Services contract with the City. Our reading of the contract indicates that there were no guidelines as to how many hours the Executive Officer and Secretary were to work.

Response: The HLVRA agrees with this finding.

**Finding 7:** Susanville Sanitary District (SSD) provides waste disposal services to the Authority. There appears to be a disagreement that dates back to last summer, between the SSD and the Authority. The disagreement is about how often the pool is being back-washed. The back-washing amounts to about 3,000 gallons of water. SSD has the requirement to monitor flows through its system to avoid reaching a state mandated maximum. Once SSD reached this mandated maximum, then they would incur financial obligation that will impact all users. SSD installed an Effluent Discharge Meter at the pool sewer site.

Response: The HLVRA agrees with this finding.

## RECOMMENDATIONS

**Recommendation 1:** The Authority should prepare a comprehensive, long-range plan to become financially and operationally independent of any other government entity. We recognize that such a plan will take time to be prepared, and will likely have constant revisions based on the changing economic climate and the level of use of the pool.

The Authority should also address in their long-range planning document, how they will accomplish the second requirement of operating a multi-jurisdictional recreation system. The Grand Jury believes that such an operational plan will accomplish the goal of an independent and financially viable government

entity as outlined in the JPA. We suggest that the Authority meet one day per month to address these concerns.

Response: As to the recommendation that the Authority should prepare a comprehensive, long-range plan, the recommendation has not yet been implemented, but will be implemented within 180 days from the date of this report. The HLVRA agrees that long-range planning is an important aspect of effective governance. The HLVRA has had the experience of two operational seasons that can be utilized in preparing a long range plan.

As to the recommendation that the Authority, meet one day per month to address the goal of becoming an independent and financially viable government entity, the recommendation has been implemented. The HLVRA board meets monthly.

**Recommendation 2:** The pool is an important asset to the residents of the County. The planning and budgeting of future years should take into account the financial resources required to maintain the pool as a functional entity. Whether the pool is to operate at a loss, break-even or at a profit, the Authority must establish a reasonable plan of action. In this plan it must address the financial resource requirements of the Authority and prepare long-term budgets that reflect the policies contained in the plan.

The Authority should, as soon as practicable, determine stable funding sources that will replace the County/City's current subsidy for the pool. The Authority should have created a pool operations and maintenance manual prior to its grand opening. This manual would be comprehensive in establishing policy and procedures, and would address the requirements of the Treasurer and Controller as well as the daily operations and maintenance of the pool.

Response: The recommendation has not yet been implemented but will be implemented as soon as practicable. The HLVRA agrees that stable funding sources should be identified that will replace the subsidies for the pool.

**Recommendation 3:** Fiscal transactions of the Authority should be performed by the County Auditor and County Treasurer. The City should not incur obligations against the Authority without prior approval from the County Auditor, with the exception of pool employees.

The Authority should hire a QUALIFIED Executive Officer/Pool Manager to carry out the operations of the Authority. By taking this action, the Authority would eliminate one City overhead position and take a step towards independence. This Executive Officer/Pool Manager would then have the ability to control costs, and work directly with the County Treasurer and County Auditor. In turn, this will enhance fiscal internal controls.

It is our opinion, based upon our interviews, that only the County Auditor should be performing these duties based upon appointment of that person by the Board of Directors. The County Auditor has the systems and staff in place to handle this function.

Response: As to the recommendation that the City should not incur obligations against the Authority without prior approval the recommendation will not be implemented because it is not reasonable. The Agreement between the HLVRA and the City states that the City will be reimbursed for personnel and direct costs in providing Management, Administrative and Operational Services to the HLVRA. It is not reasonable for the HLVRA to expect the City not to incur financial obligations against the Authority in

managing, administering, and operating the pool. The County Auditor provides oversight regarding the processing of warrants and payments.

City employees include the Pool Manager/Director and Assistant Pool Manager whom have been authorized to purchase materials and equipment within the approved budget. It is good business practice and functionally necessary to empower employees to purchase items needed to effectively operate the facility. The practice has led to decreased administrative costs charged to the HLRVA.

As to the recommendation that the Authority should hire an Executive Officer/Pool Manager, the recommendation will not be implemented because it is not warranted or reasonable. Due to the limited hours that an Executive Officer/Pool Manager is needed for the operation of the pool, a full-time executive officer/pool manager is not warranted. Additionally, it would not be reasonable to hire an Executive level position due to the wage that would be necessary to attract and retain a QUALIFIED individual. Traditionally, other joint City and County boards utilize City and County staff for their Executive Officer functions.

**Recommendation 4:** We understand that budgeting beyond the current fiscal year is difficult, especially when operations data is minimal. However, when the Authority complies with our recommendation, the Executive Officer can develop a budget that complies with the long-range plan. This budget would then alert the Authority Board of Directors to any potential long-term issues. This would alert them if there were significantly increased costs or if revenues and not meeting established income generation requirements.

Response: The recommendation had not yet been implemented but will be within 180 days from the date of this report. The HLRVA board recognizes the benefits of long-range planning as an important aspect of effective governance.

**Recommendation 5:** The Authority should allow the County Treasurer and County Auditor to perform their duties. The City finance department should have minimal operational footprint with regards to the pool. Continuing what appear to be the split duties of the County and City, could eventually create a problem for the Authority. It should be a stand-alone entity.

We also believe that the independent County Treasurer is best suited to performing the treasury duties as the Authority's Treasurer. Without day-to-day control over the respective functions, future obligations may not be reasonably discerned. Thus, resulting in the budget not being complied with.

If the City is in need of additional funds to perform City operations then it should avoid using city funds to pay for Authority expenses.

Response: As to the recommendation that the Authority should allow the County Treasurer and County Auditor to perform their duties, the recommendation has been implemented. The County Treasurer and County Auditor perform their duties.

As to the recommendation that the City Finance department have a minimal operational footprint, the recommendation will not be implemented because it is not reasonable. Unfortunately, the recommendation, as stated, does not account for the roll of the City finance department in processing the payroll for "operational employees" which include the Pool Manager, Assistant Manager, Life Guards, and

Swim Instructors. These payroll costs are fronted by the City and reimbursed by the HLVRA. Additionally, the payroll costs, constitute a significant portion of the operational costs for the pool.

**Recommendation 6:** Based upon our interviews, we suggest that the Agreement for Administrative and Operational Services state the maximum hours during a billing period for the Executive Officer and Secretary. The expected number of work hours should be included in the agreement, so it can provide the Authority with control over budgeted line items for these City employees.

An open-ended contract could lead the Authority to a budget surprise.

It is important that the Authority, not the City, have operational control over these City employees when they are performing Authority Business. We also recommend that the time sheets from these employees be more specific to the tasks completed. Admin and project oversight for every hour of work does not provide the Authority, the City, or the public with enough information to determine the validity of claimed hours and reimbursement.

Response: As to the recommendation that time sheets be specific to the tasks completed, the recommendation has not yet been implemented but will be implemented immediately for future invoices submitted by City for Administrative Services.

As to the recommendation of modifying the Agreement to state the maximum hours during a billing period. The recommendation will not be implemented because it is not warranted and is not reasonable. The HLVRA has a mutual interest with the City of Susanville in reducing the number of hours worked by the Executive Officer and the Secretary. The Executive Officer and Secretary are City employees that are not solely dedicated to the Pool. The ideal situation would allow for the operation of the pool without an Executive Officer or Secretary; however, the services of these two positions are vital and often necessary.

The recommendation is not warranted because with the expanded of a new pool manager, the hours charged by the Executive Officer and the Secretary have been significantly reduced. The HLVRA board receives frequent reports indicating the time charged for administrative purposes and operational purposes. Additionally, the Executive Officer is the official that is responsible for the administration of the Authority and is accountable to the Board of Directors.

The recommendation is additionally not reasonable, because implementation of a cap on the hours billed for administrative services could affect the operation of the Authority to meet mandates imposed by outside entities, or in emergency situations.

**Recommendation 7:** We do not take the position regarding who is right or wrong on this matter. However we are of the strong opinion that an operations manual must be created to give management guidelines and standards for pool operations along with following and monitoring the established agreement with the Susanville Sanitary District.

Response: The recommendation has not yet been implemented, but will be implemented in the future. The HLVRA will endeavor to prepare a written operations manual during the 2018/2019 off season, with the goal of having a written manual in place prior by April 1, 2019.

Many elements pertaining to the mechanical operation of the pool have been developed and tested over the 2018 season. Elements such as scheduling, cash handling, purchasing are already written and established.

**Submitted By:** Dan Newton, Executive Officer

**Action Date:** October 16, 2018

**HLVRA AGENDA ITEM**

**PRESENTED BY:** Dan Newton, Executive Officer

**SUBJECT:** Utility Services Agreement with the City of Susanville

**SUMMARY:** Pursuant to the agreement with the City of Susanville, the City provides water, natural gas and geothermal to the pool facility. The intent for the 2018 season was to heat the pool utilizing natural gas. However, the system is not currently configured to automatically operate using the natural gas boiler as the primary heat source. Therefore, at this time, is it not a viable option to heat the pool with natural gas in the summer months. The original agreement was predicated on the geothermal bill being determined on the basis of pumping costs. Actual pumping costs have been routinely lower than the \$2,100 being charged. Staff is requesting direction to request that the City Council consider modifying the Utility Services Agreement, retroactive to July 1, 2018, so the pool will be billed for the actual pumping costs on a monthly basis.

**FISCAL IMPACT:** To be determined.

**ACTION REQUESTED:** Direction to staff.

**ATTACHMENTS:** Existing Utility Services Agreement

**UTILITY SERVICE AGREEMENT BETWEEN CITY OF SUSANVILLE  
AND HONEY LAKE VALLEY RECREATION AUTHORITY FOR  
HONEY LAKE VALLEY COMMUNITY POOL**

**THIS AGREEMENT** is made this 20th day of June, by and between the City of Susanville, a California municipal corporation, hereinafter referred to as "CITY", and Honey Lake Valley Recreation Authority hereinafter referred to as "AUTHORITY".

Recitals

**WHEREAS**, AUTHORITY has constructed the Honey Lake Valley Community Pool, hereinafter referred to as "POOL"; and

**WHEREAS**, POOL will utilize water, natural gas, geothermal, electric, and sewer utilities in its operation; and

**WHEREAS**, CITY operates a water, natural gas, and geothermal utility; and

**WHEREAS**, CITY is party to a Joint Powers Agreement with Lassen County, forming AUTHORITY, which includes the operation of the Honey Lake Valley Community Pool; and

**WHEREAS**, CITY is desirous of providing utility service to the Community Pool; and

**WHEREAS**, CITY has established separate rates for water, natural gas, and geothermal; and

**WHEREAS**, CITY operates water and natural gas utilities year-round, but has historically shut the geothermal system off between the months of June through October; and

**WHEREAS**, AUTHORITY is desirous of utilizing geothermal heat year-round making AUTHORITY the only geothermal customer using geothermal heat between the months of June through October;

**NOW THEREFORE**, CITY and AUTHORITY agree as follows:

1. Water Service: CITY will provide water to AUTHORITY at no cost to AUTHORITY. AUTHORITY will use water responsibly, install efficient indoor and outdoor water fixtures, and monitor water use.
2. Natural Gas Service: CITY will provide natural gas Service to AUTHORITY at "Raw Cost" as defined in the CITY'S natural gas rate setting resolution. This action is subject to the approval of a modified natural gas rate structure by CITY. AUTHORITY will sign a standard natural gas service contract as provided by CITY.
3. Geothermal Service: CITY will provide geothermal service to AUTHORITY.

Geothermal rates: Between the months of November through April AUTHORITY will pay geothermal rates at the Roosevelt Pool rate listed in CITY resolution 05-3914 (\$0.058 per square foot). Upon adoption of a revised geothermal rate structure by City Council the revised rate for the POOL will be effective. The square footage of the pool and the

bathhouse will be included in the area served. As new structures are added to the facility they will be included in the square footage calculation, if structures are served by geothermal.

If geothermal system is utilized between the months of June through October, AUTHORITY will pay CITY \$2,100.00 per month for geothermal service.

Rules: AUTHORITY shall obey all rules and regulations of CITY as set forth in the attached Exhibit "A", RULES & REGULATIONS FOR GEOTHERMAL SERVICE, and any amendment(s) thereto, provided that said amendment(s) must be mailed to AUTHORITY by regular mail fifteen (15) days before AUTHORITY will be subject thereto.

Place of Delivery. The geothermal heat shall be delivered to AUTHORITY at a point terminating on the CITY side of the valve box at AUTHORITY's property located at **800 SOUTH STREET** in the City of Susanville, California.

Backup System. AUTHORITY shall provide a backup heating system capable of providing service to its building in the event of any interruption in geothermal energy service. The AUTHORITY's backup system shall be capable of providing service in order to minimize potential damages in the event of a prolonged interruption in the supply of geothermal energy.

Billing and Payment. Bills will be rendered each month by CITY to AUTHORITY for geothermal heat delivered during the preceding month, and each such bill shall be payable to the CITY on or before the posted due date of each such billing.

Interruption of Service. CITY will endeavor to provide an uninterrupted supply of geothermal heat, but in case it shall be wholly or partially prevented from delivering geothermal heat to AUTHORITY, due to conditions beyond CITY's control, or to any force majeure, or in the event CITY deems it necessary to suspend delivery of geothermal heat for the purpose of inspecting or repairing its transmission and distribution system, its source of geothermal heat supply or other apparatus or to make repairs or alterations thereon or connections therewith, then CITY shall not be obligated to deliver geothermal heat to AUTHORITY during such period and shall not be liable for any damage or loss resulting from such interruption, prevention, suspension or failure. In the event the temperature of the geothermal heat delivered to AUTHORITY is less than 135°F, and/or sufficient quantity of heat is not available to meet peak demands, at AUTHORITY's option, AUTHORITY may terminate this Agreement, but shall not claim any loss or damage resulting from the termination of service. In the event service is interrupted for a period of twenty-four (24) hours or more, the monthly bill shall be reduced proportionately to reflect such interruption.

Injury to Persons or Property. CITY shall not be responsible for the distribution, transmission, control, use or application of geothermal heat beyond the point of its delivery to AUTHORITY, and shall not, in any event, be liable for damages or injury to persons or property arising, occurring or resulting in any manner from the receiving, use, application or distribution by AUTHORITY of geothermal heat.

Ingress and Egress. CITY shall, at all times during the continuance of this Agreement, have the right of ingress and egress at reasonable times and places to the premises of

AUTHORITY, for any purposes connected with the delivery, monitoring of, metering of, and/or distribution of geothermal heat hereunder, or the exercise of any rights secured to or the performance of any obligation imposed upon it by this Agreement.

Default. If default shall be made at any time by AUTHORITY in the payment of any sum of money due hereunder, or in the performance of any other term or condition of this Agreement, and if such default shall continue for a period of twenty (20) days, CITY shall have the right at its option, on fifteen (15) days written notice to AUTHORITY, to terminate this Agreement, or at its option, without terminating or in any way voiding this Agreement, to discontinue, suspend or withdraw the delivery, furnishing or supply of geothermal heat until such default has been completely remedied.

Modification of Agreement. No amendment, modification, alternation or enlargement of this Agreement shall be valid or binding unless reduced to writing and signed by both CITY and AUTHORITY.

General Provisions. Except to the extent specifically set forth in this Agreement, CITY does not warrant or guarantee heat delivered to AUTHORITY, nor assumes any liability, direct or implied, for corrosion, scaling or similar physical degradation of AUTHORITY's facilities or equipment utilized beyond place of delivery as set forth in Paragraph 2 hereof, by AUTHORITY.

Force Majeure. In the event either party is prevented from performing this Agreement by labor strikes, fires, floods, explosions, riots, severe weather conditions, acts of God, or other force majeure or extraordinary events beyond their control, the performance under this Agreement shall be suspended during the continuance of such acts which prevent performance.

Call Service. CITY shall exercise its best efforts to respond within twenty-four (24) hours to any call by AUTHORITY regarding any problem with service to AUTHORITY. The telephone number to which AUTHORITY shall report service problems is (530) 257-7236.

Term. This Agreement shall commence on upon execution by both parties and shall remain in effect until terminated by either party.

Termination. Either party may terminate this agreement for any reason on 90 days notice to the other party.

IN WITNESS WHEREOF, the parties have caused this instrument to be executed by its duly authorized officers on the day and year first above written.

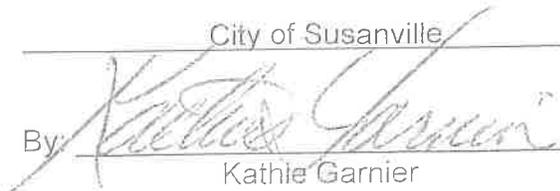
CITY

AUTHORITY

City of Susanville

Honey Lake Valley Recreation AUTHORITY

By:

  
Kathie Garnier

By:

  
Brian Wilson

Title: Mayor

Title: President

## EXHIBIT "A"

### RULES AND REGULATIONS AND GEOTHERMAL SERVICE

1. These rules and regulations become a part of each and every GEOTHERMAL ENERGY CONNECTION AND SERVICE AGREEMENT (AGREEMENT) between the City of Susanville, a California municipal corporation (CITY) and user of geothermal water (USER) and may be changed at any time by the CITY upon due notice.
2. The privilege of the use of geothermal heat shall be conditioned upon a written and signed AGREEMENT.
3. No relocation of geothermal mains or taps will be made for any USER except upon agreement satisfactory to the CITY.
4. Changes or alterations in the USER's piping or fixtures are not permitted during the period of any AGREEMENT, except upon written approval of the CITY. The USER's system must conform to the requirements of the CITY at all times. Diagrams illustrating acceptable types of connection systems are attached for reference purposes.
5. Upon request of CITY, CITY provided flow meters must be installed on USER's inlet piping, and meters shall be located as to provide access for convenient inspection by representatives of CITY at reasonable hours.
6. No more than one building may be connected to anyone service connection without written consent of the CITY.
7. The CITY is not responsible for the efficiency of any system supplied with heat from its mains, even though the CITY grants the approval of its installation.
8. The CITY is not responsible for damage of any kind caused by the geothermal heated water or resulting from shut-off of water without notice. The CITY shall not be liable for its inability to deliver water for any reason whatsoever.
9. The USER shall design and install its system so as to achieve a 40°F temperature drop throughout the load range between the supply water and return water temperatures.
10. Seals installed on geothermal supply or return valves by the CITY must not be broken, tampered with or interfered with by anyone other than the CITY's employees or agents.
11. The USER must permit access of CITY's employees or agents to its premises at all reasonable hours for purposes of inspection.
12. No person other than an employee of the CITY shall be permitted to turn on or off the water at CITY's valve installed on USER's service line.
13. The CITY reserves the right to install any type of equipment or devices that it determines are necessary in the future including metering and measuring equipment within the USER's premises.
14. The use of a booster pump or any device which will affect the pressure in the main

supply lines of the CITY shall be approved by CITY prior to installation.

15. To control resources and control operating costs for our USERS, the well(s) will be turned off from June through October, unless temperatures dictate otherwise.

**Submitted By:** Reesa Rice, Pool Manager/Director

**Action Date:** October 16, 2018

**HLVRA AGENDA ITEM**

**PRESENTED BY:** Reesa Rice, Pool Manager/Director

**SUBJECT:** Update on Pool Operations

**SUMMARY:** A general update will be given regarding pool operations.

**FISCAL IMPACT:** None

**ACTION  
REQUESTED:** Information Only

**ATTACHMENTS:** None