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## HONEY LAKE VALLEY RECREATION AUTHORITY

### GOVERNING BOARD

DAVID TEETER, VICE PRESIDENT  
BRIAN MOORE, BOARD MEMBER  
JEFF HEMPHILL, BOARD MEMBER  
MENDY SCHUSTER, BOARD MEMBER  
NOELLE HALLER-RIGGS, BOARD MEMBER

### STAFF

HEIDI WHITLOCK, EXECUTIVE OFFICER  
RUTH MCELRATH, SECRETARY  
REESA RICE, POOL MANAGER  
VACANT, AUDITOR  
NANCY CARDENAS, TREASURER

### Honey Lake Valley Recreation Authority

## **SPECIAL MEETING • Lassen County Fairgrounds • Jensen Hall**

**May 19, 2020 - 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 the minutes from the January 21 and March 11, 2020 meetings.
- 3 **PUBLIC COMMENT CLOSED SESSION ITEMS (if any):** Any person may address the Board at this time upon any discussion during Closed Session.
- 4 **CLOSED SESSION:**
  - A PUBLIC EMPLOYMENT – pursuant to Government Code §54957(b)
    - 1 Public Employment: Executive Officer & Pool Director/Manager
- 5 **CORRESPONDENCE:**
- 6 **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 item not on the agenda other than to direct staff to agendize the matter at a future meeting.
- 7 **MATTERS FOR BOARD CONSIDERATION:**
  - A. Appointment of President and Vice President for the remainder of 2020
  - B. Acceptance of Annual Audit for Fiscal Year 2019
  - C. Financial Reports through May 13, 2020
  - D. Consider Approval of City Reimbursement Request through May 1, 2020
  - E. Discussion regarding County's A87 Plan
  - F. Discussion regarding HLVRRA utilizing City for Auditing Services
  - G. Discussion regarding upcoming Amendment No. 3 of the Services Agreement with the City
  - H. Resolution No. 20-37, approving authorized signers for 2020/2021 fiscal year
  - I. Discussion regarding the 2020-2021 Fiscal Year Budget
  - J. General update on Pool Operations
- 8 **BOARD MEMBER ISSUES/REPORTS:**

***The next regular meeting to be held on June 16, 2020 at 3:00 p.m.***

I, Heidi Whitlock, certify that I caused to be posted notice of the regular meeting scheduled for May 19, 2020 in the areas designated on May 15, 2020.



Heidi Whitlock, Executive Officer

## FUTURE MEETINGS & ITEMS

### Upcoming Meetings:

June 16, 2020

July 21, 2020

August 18, 2020

September 15, 2020

October 20, 2020

November 17, 2020

December 15, 2020

### Upcoming Items to be Considered/Approved:

Amendment of Services Agreement with the City

Continuation of Long-Term Plan

Discussion on Future Landscaping Options



**HONEY LAKE VALLEY RECREATION AUTHORITY  
GOVERNING BOARD MEETING  
Regular Meeting Minutes  
January 21, 2020 – 3:00 p.m.  
City Council Chambers 66 North Lassen Street Susanville CA 96130**

Meeting was called to order at 3:00 p.m. by Vice President Teeter.

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

Staff Present: Dan Newton, Executive Officer, Kristin Gilman, Administrative Specialist, and Reesa Rice, Pool Director.

**1 APPROVAL OF AGENDA:** Motion by Board Member Moore, second by Board Member Hemphill to approve the agenda. Motion carried. Ayes: Teeter, Moore and Hemphill. Absent: Wilson and Riggs.

**2 APPROVAL OF MINUTES:** Motion by Board Member Hemphill, second by Board Member Moore, to approve the minutes from the December 17, 2019 meeting. Motion carried. Ayes: Teeter, Moore and Hemphill. Absent: Wilson and Riggs.

**3 CORRESPONDENCE:** None.

**4 PUBLIC COMMENT:** None.

**5 MATTERS FOR BOARD CONSIDERATION:**

**5A Appointment of President and Vice President for 2020**

Honey Lake Valley Recreation Authority considers the appointment of a President and Vice President to serve during the 2020 calendar year. Dan Newton opens nominations for president. Vice President Teeter nominated President Brian Wilson. Motion by Board Member Hemphill to close nominations, second by Board Member Moore. Ayes: Teeter, Moore and Hemphill. Absent: Wilson and Riggs.

Vice President Teeter opens consideration for Vice President nominations. Board Member Hemphill nominated Vice President Teeter. Vice President Teeter closes nominations. Ayes: Teeter, Moore and Hemphill. Absent: Wilson and Riggs.

**5B Financial Reports through January 12, 2020**

Mr. Newton presented the financial reports for revenue and expenses through January 12, 2020. Mr. Newton stated that the Authority previously had one fund (536) and now has three funds. Those funds are 534, 535, and 536.

In the 534 fund, HLVRA Pool Sustainability- Cash, there is a \$30,000 cash balance. There is no budget for that fund. If there was a project that required those funds, the Authority would need to approve a budget. The 535 fund, HLVRA Pool Improvements, has a cash balance of \$21,000. The 535 fund has budget. The 536 fund is the operational fund.

Mr. Newton referenced the 2019/2020 HLVRA Projected Budget Revenues and Expenses spread sheet. He pointed out the transfers from the 536 fund to the 534 and 535 funds.

**5C Consider Approval of City Reimbursement Request through December 27, 2019**

Mr. Newton stated that the reimbursement request is for a total of \$1,822.48 for the period of November 30, 2019 through December 27, 2019. Mr. Newton asked the Board to approve the request for reimbursement.

Motion by Board Member Hemphill, second by Board Member Moore to approve the reimbursement request for City staff and City administrative services. Motion carried. Ayes: Teeter, Moore and Hemphill. Absent: Wilson and Riggs.

**5D Consider Resolution No. 20-36, approving Uniform Cost Accounting Policy**

Mr. Newton stated that by choosing to adopt this resolution the Board would be choosing to participate in the Uniform Cost Accounting Policy. This must be then submitted to the State.

This policy allows agencies to preform work with their own forces up to a certain threshold, \$60,000 currently. There are also procedures for agencies to follow for an informal bidding process for projects under \$200,000. Agencies would need to adopt this informal bidding process in the future if they choose to participate.

The State Controller determined that HLVRA is a public agency that is able to participate in the Uniform Cost Accounting Policy. This would allow the Authority to complete the diving board project with its own forces.

Tony Jonas, employee, made a comment that he felt that it may not be necessary for the Authority to adopt this policy because the HLVRA is not employing any employees directly. Mr. Newton stated that the HLVRA would need to adopt the policy because the diving board is a HLVRA project, not a City of Susanville Project.

Motion by Board Member Moore, second by Board Member Hemphill to approve Resolution 20-36. Motion carried. Ayes: Teeter, Moore and Hemphill. Absent: Wilson and Riggs.

**5E Consider Resolution No. 20-37, approving mid-year amended budget**

Mr. Newton stated there is a slight increase in projected revenues.

County wide allocation for the Authority is increasing this year significantly, increase by \$13,000. This is based on the County's A-87 program. Mr. Newton stated that he did not have a clear path to reducing that amount.

Mr. Newton stated that it was not critical for the Board to approve this budget amendment today. Board requests staff to bring back item to next meeting. Board requests a separate discussion on the county wide allocation at the next meeting.

**5F Consider approval of contract with Cole Huber, LLP for attorney services**

Mr. Newton said that the attorney that the Authority has been using is leaving the firm. The Board was asked to consider a fee increase at this time. This prompted staff to research other attorney services options. Cole Huber LLP was identified as knowledgeable in the in the area of municipal law and has a rate of \$80 less per hour than the current attorney services retained by the Authority.

Motion by Board Member Hemphill, second by Board Member Moore to approval of contract with Cole Huber LLP for attorney services. Motion carried. Ayes: Teeter, Moore and Hemphill. Absent: Wilson and Riggs.

**6 Board Member Issues / Reports**

Meeting adjourned at 3:40 p.m. by Board Member Hemphill.

\_\_\_\_\_  
President

Respectfully Submitted by:

\_\_\_\_\_  
Kristin Gilman, Secretary HLVRA

**HONEY LAKE VALLEY RECREATION AUTHORITY  
GOVERNING BOARD MEETING  
Special Meeting Minutes  
March 11, 2020 – 5:15 p.m.  
City Council Chambers 66 North Lassen Street Susanville CA 96130**

Meeting was called to order at 5:15 p.m. by President Wilson.

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

Staff Present: Dan Newton, Executive Officer and Heidi Whitlock, Secretary.

**1 APPROVAL OF AGENDA:** Motion by Board Member Riggs, second by Board Member Moore, to approve the agenda. Motion carried. Ayes: Moore, Wilson, and Riggs. Absent: Teeter and Hemphill

**2 APPROVAL OF MINUTES:** None.

**3 PUBLIC COMMENT CLOSED SESSION ITEMS:** None.

**4 CLOSED SESSION:** At 5:17 p.m. the Board entered into Closed Session to discuss the following:

- A PUBLIC EMPLOYMENT – pursuant to Government Code §54957(b)
  - 1 Public Employment: Executive Officer

At 5:25 pm Board member Teeter arrived.

**RETURN TO OPEN SESSION:**

Mr. Newton reported that the Board met in Closed Session and there was no reportable action taken.

**5 PUBLIC COMMENT:** None.

**6 MATTERS FOR BOARD CONSIDERATION:**

**6A Approve Resolution No. 20-38, Appointing Heidi Whitlock as the Executive Officer, effective March 12, 2020.**

Motion by Vice President Teeter, second by Board member Riggs, to approve Resolution No. 20-38, appointing Heidi Whitlock as the Executive Officer. Motion carried. Aye: Teeter, Riggs, Moore, Wilson. Absent: Hemphill.

**7 ADJOURNMENT:**

Meeting adjourned at 5:58 p.m. by President Wilson.

\_\_\_\_\_  
President

Respectfully Submitted by:

\_\_\_\_\_  
Heidi Whitlock, HLVRA

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**SUBJECT:** Appointment of the President and Vice President for the remainder of the 2020 calendar year.

**SUMMARY:** The Honey Lake Valley Recreation Authority will consider the appointment of a President and Vice President to serve for the remainder of the 2020 calendar year.

**FISCAL IMPACT:** None.

**ACTION REQUESTED:** Appointment of the President and Vice President for the remainder of the 2020 calendar year.

**ATTACHMENTS:** None.

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**SUBJECT:** Acceptance of Annual Audit for Fiscal Year ending 2019.

**SUMMARY:** The Honey Lake Valley Recreation Authority contracted with Price, Paige & Company for the purposes of conducting the annual audit. Attached is the final audit document provided by Price, Paige & Company.

**FISCAL IMPACT:** None.

**ACTION REQUESTED:** Accept and File annual audit for fiscal year 2019.

**ATTACHMENTS:** Letter of Communication to Board  
Financial Statements for fiscal year 2019



PRICE PAIGE & COMPANY  
Accountancy Corporation

The Place to Be

March 31, 2020

To the Board of Directors of  
Honey Lake Valley Recreation Authority  
Susanville, California

We have audited the financial statements of Honey Lake Valley Recreation Authority (the "Authority") for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 2, 2019. Professional standards also require that we communicate to you the following information related to 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 Authority are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2019. We noted no transactions entered into by the Authority 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 statements 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 estimate affecting the Authority's financial statements was:

Management's estimate of the useful lives of fixed assets and depreciation expense is based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the Authority. We evaluated the key factors and assumptions used to compute depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

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.

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Clovis, CA 93611

tel 559.299.9540  
fax 559.299.2344

www.ppcpas.com

*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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*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 March 31, 2020.

*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 Authority'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.

*Other Audit Findings or Issues*

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 Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

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

Very truly yours,

*Price Pugh & Company*

**Client:** HONEY LAKE VALLEY RECREATION AUTHORITY (SUSANVILLE)  
**Engagement:** 06-30-19 Audit  
**Current Period:** 06/30/2019  
**Workpaper:** Attachment: Corrected Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>AJE01</b>		<b>K400</b>			
To reverse PY deferred revenue and record CY deferred revenue.					
536-02-21000	DEFERRED REVENUE		20,031.66	0.00	
536-20-03214	SUMMER PASSES		0.00	7,406.66	
536-20-10661	PARTYS AND SPECIAL EVENTS		0.00	625.00	
536-20-10611	SWIM LESSONS		0.00	12,000.00	
536-20-03214	SUMMER PASSES		7,598.00	0.00	
536-20-10611	SWIM LESSONS		3,120.00	0.00	
536-20-10661	PARTYS AND SPECIAL EVENTS		1,275.00	0.00	
536-02-21000	DEFERRED REVENUE		0.00	11,993.00	
<b>Total</b>			<b>32,024.66</b>	<b>32,024.66</b>	<b>8,038.66</b>
<b>GRAND TOTAL</b>			<b>32,024.66</b>	<b>32,024.66</b>	<b>8,038.66</b>



March 31, 2020

To the Board of Directors of  
Honey Lake Valley Recreation Authority  
Susanville, California

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*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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*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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

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*Other Audit Findings or Issues*

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 Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

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Very truly yours,

*Price Pange & Company*

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**Current Period:** 06/30/2019  
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**HONEY LAKE VALLEY  
RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED  
JUNE 30, 2019 AND 2018**

HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
JUNE 30, 2019 AND 2018

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## INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors  
of Honey Lake Valley Recreation Authority  
Susanville, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Honey Lake Valley Recreation Authority (the "Authority"), as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the Authority'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 an opinion on these financial statements based on our audits. We conducted our audits 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 Authority'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 Authority'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 opinion.

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## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Honey Lake Valley Recreation Authority, as of June 30, 2019 and 2018, and the respective changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2020, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Authority's 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 Authority's internal control over financial reporting and compliance.

*Price Pange & Company*

Clovis, California  
March 31, 2020

## BASIC FINANCIAL STATEMENTS

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
STATEMENTS OF NET POSITION  
JUNE 30, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Current assets:		
Cash	\$ 212,339	\$ 108,985
Accounts receivable	2,158	-
Total current assets	214,497	108,985
Noncurrent assets:		
Capital assets, nondepreciable	2,722	2,722
Capital assets, depreciable, net	3,018,152	3,100,651
Total noncurrent assets	3,020,874	3,103,373
Total assets	\$ 3,235,371	\$ 3,212,358
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 8,551	\$ -
Due to other governmental agencies	42,681	19,777
Deferred revenue	11,993	20,032
Total liabilities	63,225	39,809
<b>NET POSITION</b>		
Net investment in capital assets	3,020,874	3,103,373
Unrestricted	151,272	69,176
Total net position	3,172,146	3,172,549
Total liabilities and net position	\$ 3,235,371	\$ 3,212,358

The notes to the financial statements are an integral part of this statement.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
Operating revenues	\$ 125,636	\$ 137,700
Operating expenses:		
Professional and specialized services	145,604	194,207
Publications and legal notices	1,024	1,586
Special department expense	100	653
Conference and training	700	1,500
Insurance expense	8,761	8,140
Maintenance and repairs	24,675	40,040
Equipment expense	1,621	38,876
Office expense	427	2,378
Operating supplies expense	1,671	3,035
Utilities	26,354	28,317
Depreciation expense	82,499	82,499
Total operating expenses	293,436	401,231
Net operating income (loss)	(167,800)	(263,531)
Nonoperating revenues (expenses):		
Operating contributions from members	160,000	160,000
Interest income	2,236	2,512
Other income	5,161	1,537
Total nonoperating revenues (expenses)	167,397	164,049
Change in net position	(403)	(99,482)
Net position - beginning	3,172,549	3,272,031
Net position - ending	\$ 3,172,146	\$ 3,172,549

The notes to the financial statements are an integral part of this statement.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from customers	\$ 115,439	\$ 157,732
Payments to vendors for services and supplies	<u>(179,482)</u>	<u>(483,658)</u>
Net cash provided (used) by operating activities	<u>(64,043)</u>	<u>(325,926)</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	<u>-</u>	<u>(34,606)</u>
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(34,606)</u>
Cash flows from noncapital and related financing activities:		
Contributions received from members	160,000	160,000
Other income	<u>5,161</u>	<u>1,537</u>
Net cash provided (used) by noncapital and related financing activities	<u>165,161</u>	<u>161,537</u>
Cash flows from investing activities:		
Interest received	<u>2,236</u>	<u>2,512</u>
Net cash provided (used) by investing activities	<u>2,236</u>	<u>2,512</u>
Net Increase (decrease) in cash and cash equivalents	103,354	(196,483)
Cash and cash equivalents - beginning of year	<u>108,985</u>	<u>305,468</u>
Cash and cash equivalents - end of year	<u>\$ 212,339</u>	<u>\$ 108,985</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating income (loss)	\$ (167,800)	\$ (263,531)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	82,499	82,499
Change in assets and liabilities:		
(Increase) decrease in accounts receivables	(2,158)	-
Increase (decrease) in accounts payable	8,551	(132,264)
Increase (decrease) in due to other governmental agencies	22,904	(32,662)
Increase (decrease) in deferred revenue	<u>(8,039)</u>	<u>20,032</u>
Net cash provided (used) by operating activities	<u>\$ (64,043)</u>	<u>\$ (325,926)</u>

The notes to the financial statements are an integral part of this statement.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Honey Lake Valley Recreation Authority (the "Authority") was formed pursuant to a Joint Powers Agreement dated November 18, 2013. The Authority is a joint powers authority established by and between the County of Lassen (the "County") and the City of Susanville (the "City") pursuant to the Government Code of the State of California. Its purpose is to plan, finance, implement, manage, own and operate a multi-jurisdictional recreation system and swimming pool.

The Authority has a Board of Directors which consists of five persons, two from the County and two from the City, and one public member at-large who is appointed by the City and County members. The activities of the Authority are funded by contributions from its member agencies, the County and the City.

The Authority is not a component unit of the County or City. The Authority is legally separate and fiscally independent and the Authority itself has no component units. The Authority does not have employees and all services are supplied by County and City staff or contracted.

The financial statements present information on the financial activities of the Authority, which is considered an enterprise fund. The Authority's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting principles are described below.

**Basis of Accounting and Measurement Focus**

Enterprise funds are accounted for on a flow of "economic resources" measurement focus and the accrual basis of accounting. This method recognizes revenues in the accounting period in which they are earned. Expenses are recognized in the accounting period in which the related fund liability is incurred. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statements of Net Position. The Statements of Revenues, Expenses and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position.

Nonexchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange, include governmental contributions. Revenues from governmental contributions are recognized in the fiscal year in which all eligible requirements have been satisfied.

Operating revenues include charges to users and result from exchange transactions associated with the principal activities of the Authority. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as grants and investment earnings, result from nonexchange transactions or ancillary activities.

Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All expenses not meeting this definition are reported as nonoperating expenses.

When both restricted and unrestricted resources are available, unrestricted resources are used only after restricted resources are depleted.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Cash Equivalents**

The Authority maintains its cash in the Lassen County Treasury. The County pools these deposits with those of other entities in the County and invests the cash. Interest earned is deposited quarterly into participating funds. Investment losses, if any, are proportionately shared by all funds in the pool. The Lassen County Treasury Oversight Committee oversees the Treasurer's compliance with the County investment policy.

For purposes of the Statements of Cash Flows, all highly liquid investments with original maturities of three months or less at acquisition and the Authority's investment in the County Treasury Pool are considered to be cash equivalents. The Authority had no investments during the years ended June 30, 2019 and 2018.

**Capital Assets**

All capital assets acquired by the Authority are owned in common by the parties to the Joint Powers Agreement, in equal shares, unless otherwise determined in writing by all of the parties hereto. The Authority defines capital assets as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are stated at cost or estimated cost if actual cost is not known. Routine repairs and maintenance, including planned major maintenance activities are expensed when incurred. Depreciation is provided by the straight-line method over the estimated useful lives of the assets. The estimated useful lives are as follows:

Building and improvements	25 to 40 years
Equipment	5 to 30 years

Costs related to the construction of capital assets are not depreciated until they are placed into service.

**Net Position**

Net position is reported in three categories as follows:

- *Net Investment in Capital Assets* - This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of 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.
- *Unrestricted Net Position* - This category represents net position of the Authority that is not restricted for any projects or other purposes.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2 – CASH**

Cash consisted of the following at June 30:

	<u>2019</u>	<u>2018</u>
Cash in County Treasury	<u>\$ 212,339</u>	<u>\$ 108,985</u>

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The County's investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy.

The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code (the "Code"). The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors every month. The report covers the type of investments in the pool, maturity dates, par value, actual costs, and fair value.

The Code requires California banks and savings and loan associations to secure the Authority's and County's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the Authority or County's name, as applicable.

**Credit Risk**

State law and the County's Investment Policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on government agency securities.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 2 – CASH (Continued)**

**Concentration of Credit Risk**

At June 30, 2019 and 2018, in accordance with State law and the County's Investment Policy, the County did not have 5% or more of its net investment in commercial paper, corporate bonds or medium-term notes of a single organization, nor did it have 10% or more of its net investment in any one money market mutual fund. Investments in obligations of the U.S. governments, U.S. government agencies, or government sponsored enterprises are exempt from these limitations.

**Custodial Credit Risk**

For investments and deposits held with fiscal agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At June 30, 2019 and 2018, the County's investment pool had no securities exposed to custodial credit risk.

**Local Agency Investment Fund (LAIF)**

The County is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The County's investments with LAIF at June 30, 2019 and 2018, included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities.

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities: generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute.

**Investment Valuation**

The Authority categorizes its fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: 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 Authority's only investments, which are reported at fair value, are in the County's pooled investments. The County invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, the County's pool investments are not an investment type that can be categorized in any particular level in the fair value hierarchy.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 3 – CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2019 is as follows:

	<u>Balance July 01, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2019</u>
Capital assets, not being depreciated:				
Land	\$ 2,722	\$ -	\$ -	\$ 2,722
Total capital assets, not being depreciated	<u>2,722</u>	<u>-</u>	<u>-</u>	<u>2,722</u>
Capital assets, being depreciated:				
Building and improvements	3,168,737	-	-	3,168,737
Equipment	<u>14,413</u>	<u>-</u>	<u>-</u>	<u>14,413</u>
Total capital assets, being depreciated	<u>3,183,150</u>	<u>-</u>	<u>-</u>	<u>3,183,150</u>
Less accumulated depreciation for:				
Building and improvements	(79,616)	(79,616)	-	(159,232)
Equipment	<u>(2,883)</u>	<u>(2,883)</u>	<u>-</u>	<u>(5,766)</u>
Total accumulated depreciation	<u>(82,499)</u>	<u>(82,499)</u>	<u>-</u>	<u>(164,998)</u>
Capital assets, net	<u>\$ 3,103,373</u>	<u>\$ (82,499)</u>	<u>\$ -</u>	<u>\$ 3,020,874</u>

Depreciation expense for the years ended June 30, 2019 and 2018 was \$82,499 per year.

**NOTE 4 – CAPITAL CONTRIBUTIONS FROM MEMBERS**

In accordance with the Authority's Joint Powers Agreement, members of the Authority are required to provide annual funding to the Authority to support operating costs. The agreement requires each member, the County and the City, to contribute \$80,000 per year ending on June 30, 2029. During the years ended June 30, 2019 and 2018, member contributions totaled \$160,000 per year.

**NOTE 5 – RELATED PARTY TRANSACTIONS**

The Authority has contracted with the County of Lassen (the "County") to provide various services to the Authority, including purchasing, warrant preparation and general accounting. During the years ended June 30, 2019 and 2018, the County charged the Authority \$2,456 and \$1,359, respectively for these services through the Countywide Cost Allocation Plan.

The Authority has contracted with the City of Susanville (the "City") to provide various services, including general administration and overseeing the operations of the pool. During the years ended June 30, 2019 and 2018, the City incurred expenses reimbursable from the Authority totaling \$102,605 and \$194,331, respectively. The total amount due to the City at the year ended June 30, 2019 and 2018, was \$42,681 and \$19,777, respectively.

**HONEY LAKE VALLEY RECREATION AUTHORITY  
SUSANVILLE, CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 6 – RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries and natural disasters. As such, the Authority participates in a Joint Powers Authority named CAPRI (California Association for Park and Recreation Indemnity), to provide coverage for workers' compensation and general liability exposure and to pay for the administration of the program. Primary and excess workers' compensation insurance, as well as excess property and general liability insurance are reinsured through a commercial company. There is a self-insured retention of \$25,000,000 for general liability and \$1,000,000 for property.

**NOTE 7 – CONTINGENCIES**

The Authority may be subject to litigation arising in the normal course of business. In the opinion of the Authority, there is no pending litigation which is likely to have a material adverse effect on the financial position of the Authority.

**NOTE 8 – SUBSEQUENT EVENTS**

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic, and on March 13, 2020, the President of the United States declared the COVID-19 outbreak in the United States a national emergency. Further, on March 19, 2020, the governor of the State of California issued a statewide Stay at Home Order to slow the spread of COVID-19. The Order requires all individuals living in California to stay at home, except as needed to maintain continuity of the federal critical infrastructure sectors. The Authority is not deemed a critical infrastructure sector. Accordingly, the Authority has postponed its season opening of the pool until the Board meets to discuss the situation. The ultimate financial impact and duration of the closure of the Authority that could occur as a result of the pandemic is unknown at this time.



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 Members of the Board of Directors  
of Honey Lake Valley Recreation Authority  
Susanville, California

We have audited, in accordance with the 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 Honey Lake Valley Recreation Authority (the "Authority"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 31, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the 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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from 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 determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

## **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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Price Pange & Company*

Clovis, California  
March 31, 2020

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** Receive and File Financial Reports through May 13, 2020

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**SUMMARY:** The financial reports for revenue and expenses through May 13, 2020 have been provided for the Board's review.

**FISCAL IMPACT:** None.

**ACTION  
REQUESTED:** Information Only.

**ATTACHMENTS:** General Ledger (Fund 534 and 535) through May 13, 2020  
Revenue Status (Fund 534) through May 13, 2020  
Revenue Status (Fund 535) through May 13, 2020  
Budget Status (Fund 535) through May 13, 2020  
General Ledger (Fund 536) through May 13, 2020  
Budget Status Report through May 13, 2020  
Expenditure Detail through May 13, 2020  
Revenue Account Detail through May 13, 2020  
Revenue Status Report through May 13, 2020  
Chronological Expense Detail through May 13, 2020  
Expense Detail by Line Item through May 13, 2020

<b>County of Lassen</b> <b>General Ledger Summary</b>
--

Fund	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
534	0100000	HLVRA POOL SUSTAINABILITY-CASH	\$0.00	\$30,122.38	\$30,122.38	
534	0100900	FAIR MARKET VALUE & INTEREST	\$0.00	\$0.00	\$0.00	
534	2000000	REVENUE & OTH FINANCE SOURCES	\$0.00	\$0.00	\$0.00	
534	3000000	EXPENDITURES & OTHER FINC USES	\$0.00	\$0.00	\$0.00	
534	7100000	RESERVE FOR ENCUMBRANCES	\$0.00	\$0.00	\$0.00	
534	7500000	FUND BALANCE AVAILABLE	\$0.00	\$0.00	\$0.00	
534	9100000	ESTIMATED REVENUES	\$0.00	\$0.00	\$0.00	
534	9300000	APPROPRIATIONS	\$0.00	\$0.00	\$0.00	
534	9500000	ENCUMBRANCES-CURRENT YEAR	\$0.00	\$0.00	\$0.00	
534	9600000	BUDGETARY FUND BALANCE	\$0.00	\$0.00	\$0.00	
			<b>\$0.00</b>	<b>\$30,122.38</b>	<b>\$30,122.38</b>	
			<b>\$0.00</b>	<b>\$30,122.38</b>	<b>\$30,122.38</b>	

<b>County of Lassen</b> <b>General Ledger Summary</b>
--

Fund	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
535	0100000	HLVRA POOL IMPROVEMENT - CASH	\$0.00	\$4,761.23	\$4,761.23	
535	0100900	FAIR MARKET VALUE & INTEREST	\$0.00	\$0.00	\$0.00	
535	2000000	REVENUE & OTH FINANCE SOURCES	\$0.00	\$0.00	\$0.00	
535	3000000	EXPENDITURES & OTHER FINC USES	\$0.00	\$0.00	\$0.00	
535	7100000	RESERVE FOR ENCUMBRANCES	\$0.00	\$0.00	\$0.00	
535	7500000	FUND BALANCE AVAILABLE	\$0.00	\$0.00	\$0.00	
535	9100000	ESTIMATED REVENUES	\$0.00	\$0.00	\$0.00	
535	9300000	APPROPRIATIONS	\$0.00	\$0.00	\$0.00	
535	9500000	ENCUMBRANCES-CURRENT YEAR	\$0.00	\$0.00	\$0.00	
535	9600000	BUDGETARY FUND BALANCE	\$0.00	\$0.00	\$0.00	
			<b>\$0.00</b>	<b>\$4,761.23</b>	<b>\$4,761.23</b>	

Fiscal Year 2020 As of 5/13/2020  
 Fund 534 HLVRA FACILITY SUSTAINABILITY  
 Budget Unit 5951 POOL SUSTAINABILITY  
 Cost Center NONE

**County of Lassen  
Revenue Status**

User: jmorgan

Percent of Year Elapsed 87 %

Account	Account Name	Adopted Estimated Revenue	Adjusted Estimated Revenue	Revenue Realized	Unrealized	Percent Revenue Realized
2040	REVENUE FR USE OF MONEY & PROP					
2003000	INTEREST	\$0.00	\$0.00	(\$122.38)	(\$122.38)	0%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$122.38)</b>	<b>(\$122.38)</b>	<b>0 %</b>
2080	OTHER FINANCING SOURCES					
2012200	OPERATING TRANSFERS-IN	\$0.00	\$0.00	(\$30,000.00)	(\$30,000.00)	0%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$30,000.00)</b>	<b>(\$30,000.00)</b>	<b>0 %</b>
	<b>Cost Center Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$30,122.38)</b>	<b>(\$30,122.38)</b>	<b>0 %</b>
	<b>Budget Unit Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$30,122.38)</b>	<b>(\$30,122.38)</b>	<b>0 %</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$30,122.38)</b>	<b>(\$30,122.38)</b>	<b>0 %</b>

Fiscal Year 2020 As of 5/13/2020  
Fund 535 HLVRA FACILITY IMPROVEMENT  
Budget Unit 5952 POOL IMPROVEMENT  
Cost Center NONE

**County of Lassen  
Revenue Status**

User: jmorgan

Percent of Year Elapsed 87 %

Account	Account Name	Adopted Estimated Revenue	Adjusted Estimated Revenue	Revenue Realized	Unrealized	Percent Revenue Realized
2040	REVENUE FR USE OF MONEY & PROP					
2003000	INTEREST	\$0.00	\$0.00	(\$68.68)	(\$68.68)	0%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$68.68)</b>	<b>(\$68.68)</b>	<b>0 %</b>
2080	OTHER FINANCING SOURCES					
2012200	OPERATING TRANSFERS-IN	\$0.00	\$21,000.00	(\$21,000.00)	\$0.00	100%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>(\$21,000.00)</b>	<b>\$0.00</b>	<b>100 %</b>
	<b>Cost Center Total</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>(\$21,068.68)</b>	<b>(\$68.68)</b>	<b>100 %</b>
	<b>Budget Unit Total</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>(\$21,068.68)</b>	<b>(\$68.68)</b>	<b>100 %</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>(\$21,068.68)</b>	<b>(\$68.68)</b>	<b>100 %</b>

Fiscal Year 2020 As of 5/13/2020  
Fund 535 HLVRA FACILITY IMPROVEMENT  
Budget Unit 5952 POOL IMPROVEMENT  
Cost Center NONE

<b>County of Lassen</b> <b>Budget Status</b>
---

User: jmorgan

Percent of Year Elapsed 87 %

Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Approp Used
<b>3020</b>	<b>SERVICES AND SUPPLIES</b>						
3002300	PROFESSIONAL & SPECIALIZED SV	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%
3002359	CONTRACT FOR STAFF SERVICES	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>0 %</b>
<b>3040</b>	<b>FIXED ASSETS</b>						
3006200	EQUIPMENT	\$0.00	\$17,000.00	\$16,307.45	\$1,102.54	(\$409.99)	102%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$17,000.00</b>	<b>\$16,307.45</b>	<b>\$1,102.54</b>	<b>(\$409.99)</b>	<b>102 %</b>
	<b>Cost Center Total</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>\$16,307.45</b>	<b>\$1,102.54</b>	<b>\$3,590.01</b>	<b>83 %</b>
	<b>Budget Unit Total</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>\$16,307.45</b>	<b>\$1,102.54</b>	<b>\$3,590.01</b>	<b>83 %</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>\$16,307.45</b>	<b>\$1,102.54</b>	<b>\$3,590.01</b>	<b>83 %</b>

**County of Lassen  
General Ledger Summary**

<b>Funds</b>	<b>Account</b>	<b>Account Name</b>	<b>Opening Balance</b>	<b>YTD Activity</b>	<b>Balance</b>	<b>Status</b>
536	010000	HONEY LAKE VALLEY RECREATION	\$147,748.05	\$27,205.86	\$174,953.91	
536	010090	FAIR MARKET VALUE & INTEREST	\$0.00	\$0.00	\$0.00	
536	010400	POOL US BANK DEPOSITORY	\$33,319.78	\$0.00	\$33,319.78	
536	010700	ACCOUNTS RECEIVABLE	\$15,660.00	\$0.00	\$15,660.00	
536	013200	DUE FROM OTHER GOVERNMENT	\$0.00	\$0.00	\$0.00	
536	016100	LAND	\$2,721.50	\$0.00	\$2,721.50	
536	016200	BUILDINGS AND IMPROVEMENTS	\$3,168,736.64	\$0.00	\$3,168,736.64	
536	016300	ACCUMULATED DEPRE-BLDGS & IMPR	(\$79,616.00)	\$0.00	(\$79,616.00)	
536	016400	EQUIPMENT	\$14,412.92	\$0.00	\$14,412.92	
536	016500	ACCUMULATED DEPRE - EQUIPMENT	(\$2,883.00)	\$0.00	(\$2,883.00)	
536	016600	CONSTRUCTION IN PROCESS	\$0.00	\$0.00	\$0.00	
536	020300	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00	
536	0203010	CONTRACT RETENTION PAYABLE	\$0.00	\$0.00	\$0.00	
536	020500	DUE TO OTHER GOVERNMENTS	\$0.00	\$0.00	\$0.00	
536	022100	DEFERRED REVENUE	(\$20,031.66)	\$0.00	(\$20,031.66)	
536	200000	REVENUE	\$0.00	\$0.00	\$0.00	
536	300000	EXPENDITURES	\$0.00	\$0.00	\$0.00	
536	710000	RESERVE FOR ENCUMBRANCES	\$0.00	\$0.00	\$0.00	
536	724400	INVESTMENTS IN NET ASSETS	(\$3,100,652.92)	\$0.00	(\$3,100,652.92)	
536	750000	FUND BALANCE AVAILABLE	(\$179,415.31)	\$0.00	(\$179,415.31)	
536	910000	ESTIMATED REVENUES	\$0.00	\$0.00	\$0.00	
536	930000	APPROPRIATIONS	\$0.00	\$0.00	\$0.00	
536	950000	ENCUMBRANCES	\$0.00	\$0.00	\$0.00	

**County of Lassen  
General Ledger Summary**

Fund	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
536	960000	BUDGETARY FUND BALANCE	\$0.00	\$19,500.00	\$19,500.00	
			<b>\$0.00</b>	<b>\$46,705.86</b>	<b>\$46,705.86</b>	

Fiscal Year 2020 As of 5/13/2020  
Fund 536 HONEY LAKE VALLEY RECREATION  
Budget Unit 0950 COMMUNITY POOL  
Cost Center NONE

**County of Lassen  
Budget Status**

User: jmorgan

Percent of Year Elapsed 87 %

Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Approp Used
<b>3020</b>	<b>SERVICES AND SUPPLIES</b>						
3001150	SAFETY EQUIPMENT AND CLOTHING	\$0.00	\$1,000.00	\$421.81	\$0.00	\$578.19	42%
3001200	COMMUNICATIONS	\$0.00	\$2,600.00	\$2,176.39	\$0.00	\$423.61	84%
3001400	HOUSEHOLD EXPENSES	\$0.00	\$2,000.00	\$1,236.71	\$0.00	\$763.29	62%
3001500	INSURANCE	\$0.00	\$8,800.00	\$10,709.00	\$0.00	(\$1,909.00)	122%
3001705	MAINTENANCE - POOL	\$0.00	\$29,300.00	\$17,553.35	\$0.00	\$11,746.65	60%
3002200	OFFICE EXPENSE	\$0.00	\$2,500.00	\$464.63	\$0.00	\$2,035.37	19%
3002250	BANK AND CREDIT CARD FEES	\$0.00	\$0.00	\$14.80	\$0.00	(\$14.80)	0%
3002300	PROFESSIONAL & SPECIALIZED SV	\$0.00	\$28,000.00	\$13,003.55	\$541.25	\$14,455.20	48%
3002359	CONTRACT FOR STAFF SERVICES	\$0.00	\$135,000.00	\$114,477.11	\$0.00	\$20,522.89	85%
3002400	PUBLICATIONS AND LEGAL NOTICES	\$0.00	\$1,600.00	\$295.05	\$0.00	\$1,304.95	18%
3002701	NON-CAPITALIZED EQUIPMENT	\$0.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0%
3002801	COUNTY WIDE COST ALLOCATION PL	\$0.00	\$3,200.00	\$16,600.00	\$0.00	(\$13,400.00)	519%
3002807	ELECTRONIC SURVEILANCE	\$0.00	\$1,000.00	\$578.00	\$0.00	\$422.00	58%
3002901	CONFERENCES AND TRAINING	\$0.00	\$2,000.00	\$1,958.64	\$0.00	\$41.36	98%
3003010	UTILITIES-LIGHTS	\$0.00	\$14,000.00	\$13,568.46	\$0.00	\$431.54	97%
3003030	UTILITIES-SEWER	\$0.00	\$1,400.00	\$780.00	\$0.00	\$620.00	56%
3003040	UTILITIES-GARBAGE	\$0.00	\$1,600.00	\$1,269.81	\$0.00	\$330.19	79%
3003050	UTILITIES-NATURAL GAS	\$0.00	\$500.00	\$1,185.55	\$0.00	(\$685.55)	237%
3003060	GEOHERMAL	\$0.00	\$10,700.00	\$8,443.22	\$0.00	\$2,256.78	79%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$253,200.00</b>	<b>\$204,736.08</b>	<b>\$541.25</b>	<b>\$47,922.67</b>	<b>81 %</b>
<b>3030</b>	<b>OTHER CHARGES</b>						
3005500	STORE/CONSESSION PURCHASES	\$0.00	\$2,000.00	\$1,143.54	\$0.00	\$856.46	57%

Fiscal Year 2020 As of 5/13/2020  
Fund 536 HONEY LAKE VALLEY RECREATION  
Budget Unit 0950 COMMUNITY POOL  
Cost Center NONE

<b>County of Lassen</b> <b>Budget Status</b>
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User: jmorgan

Percent of Year Elapsed 87 %

Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Approp Used
3005501	RECREATION ACTIVITY SUPPLIES	\$0.00	\$500.00	\$130.15	\$0.00	\$369.85	26%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$1,273.69</b>	<b>\$0.00</b>	<b>\$1,226.31</b>	<b>51 %</b>
<b>3040</b>	<b>FIXED ASSETS</b>						
3006100	BUILDING & IMPROVEMENTS	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>0 %</b>
<b>3060</b>	<b>OPERATING TRANSFERS OUT</b>						
3007000	OPERATING TRANSFERS-OUT	\$0.00	\$30,000.00	\$51,000.00	\$0.00	(\$21,000.00)	170%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$51,000.00</b>	<b>\$0.00</b>	<b>(\$21,000.00)</b>	<b>170 %</b>
	<b>Cost Center Total</b>	<b>\$0.00</b>	<b>\$288,200.00</b>	<b>\$257,009.77</b>	<b>\$541.25</b>	<b>\$30,648.98</b>	<b>89 %</b>
	<b>Budget Unit Total</b>	<b>\$0.00</b>	<b>\$288,200.00</b>	<b>\$257,009.77</b>	<b>\$541.25</b>	<b>\$30,648.98</b>	<b>89 %</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$288,200.00</b>	<b>\$257,009.77</b>	<b>\$541.25</b>	<b>\$30,648.98</b>	<b>89 %</b>

## County of Lassen Expenditure Account Detail

Date	ED	BL	EC	Aect	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
07/02/19	536	0950		3001150		9407	US BANK	5/30-6/6/19 HLVR MISC	01142436	CL759015	\$337.52	
09/05/19	536	0950		3001150		9407	US BANK	REF#0057 7/16/19 HLVRA	01144463	CL761074	\$84.29	
11/21/19	536	0950		3001150		9407	US BANK	REF#0057 7/16/19 HLVRA AMAZON	01147102	CL764606	\$84.29	
12/04/19	536	0950		3001150		9407	US BANK	STOP PAYMENT CK#1144463	00000001	JE000673	(\$84.29)	
07/18/19	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	JUL19 251-0235 HLVR	01142923	CL759606	\$212.65	
08/15/19	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	8/1-8/31/19 2510235	01143855	CL760596	\$212.65	
09/19/19	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	53025102351219168 9/1/19 HLVRA	01144867	CL761678	\$212.65	
10/17/19	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	53025102351219168 10/1/19 SRVC	01145982	CL762870	\$222.21	
11/26/19	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	53025102351219168 11/1/19 SRVC	01147302	CL764699	\$213.18	
12/20/19	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	53025102351219168 12/1/19	01148071	CL765467	\$222.21	
01/24/20	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	ACC:53025102351219168 JAN'20	01149304	CL766801	\$220.44	
03/13/20	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	53025102351219168 2/1/20 SRVC	01150760	CL768589	\$220.41	
03/20/20	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	5302510235 3/1/20 SRVC	01151057	CL768745	\$220.41	
04/16/20	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	53025102351219168 4/1/20 SRVC	01151909	CL769661	\$219.58	
07/02/19	536	0950		3001400		9407	US BANK	5/30-6/6/19 HLVR MISC	01142436	CL759015	\$598.42	
07/11/19	536	0950		3001400		4104	OFFICE DEPOT	332067891001 6/20/19 CLEANER	01142786	CL759399	\$48.25	
07/11/19	536	0950		3001400		4104	OFFICE DEPOT	332073432001 6/20/19 TOWEL	01142786	CL759399	\$99.58	
07/11/19	536	0950		3001400		4104	OFFICE DEPOT	332073433001 6/20/19 CLEANER	01142786	CL759399	\$64.45	
08/08/19	536	0950		3001400		4104	OFFICE DEPOT	343934068001 7/18/19 HOUSEHOLD	01143690	CL760284	\$160.25	
10/17/19	536	0950		3001400		4104	OFFICE DEPOT	372075991001 9/3/19 LINERS/ETC	01146001	CL762928	\$220.19	
10/17/19	536	0950		3001400		4104	OFFICE DEPOT	372084290001 8/31/19 LINER	01146001	CL762927	\$45.57	
08/08/19	536	0950		3001500		14113	CA ASSOC FOR PARKS & REC INS	7/1/19-6/30/20 LIABILITY COVER	01143540	CO200053	\$5,354.50	
12/20/19	536	0950		3001500		14113	CA ASSOC FOR PARKS & REC INS	INV#4645 12/3/19 FY19/20 2ND H	01148025	CO200053	\$5,354.50	
07/02/19	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	62339042 6/6/19 ALGAE BREAK	01142434	CL759012	\$1,773.87	
07/02/19	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	D8643337 6/6/19 CHLORINE	01142434	CL759012	\$26.06	
07/02/19	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	SN024741 6/20/19 PULSAR BRIQU	01142434	CL759012	\$6,751.39	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	441983 6/3/19 TAPE	01142432	CL759006	\$23.77	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	442760 6/12/19 STRAP	01142432	CL759006	\$5.38	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	442850 6/13/19 PVC	01142432	CL759006	\$7.76	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	442861 6/13/19 PVC	01142432	CL759006	\$3.43	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	442962 6/14/19 PLUG	01142432	CL759006	\$4.52	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	443153 6/17/19 ELBOW	01142432	CL759006	\$99.07	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	443254 6/18/19 TAPE	01142432	CL759006	\$44.34	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	443367 6/19/19 CUTEND	01142432	CL759006	\$34.72	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	443719 6/24/19 HOSE	01142432	CL759006	\$30.88	
07/02/19	536	0950		3001705		193	ARLIN BILLINGTON	443902 6/25/19 PLUG	01142432	CL759006	\$28.54	

For Fiscal Year 2020  
 From 7/1/2019 To 6/30/2020

**County of Lassen  
 Expenditure Account Detail**

User: jmorgan  
 Addendum = \*

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
07/02/19	536	0950		3001705		589	AIRGAS USA, LLC	9089563223 6/6/19 CARBON DIOX	01142429	CL759001	\$234.14	
07/02/19	536	0950		3001705		589	AIRGAS USA, LLC	9090057376 6/19/19 CARBON DIOX	01142429	CL759001	\$207.93	
08/08/19	536	0950		3001705		589	AIRGAS USA, LLC	9090515683 7/3/19	01143579	CL760330	\$168.05	
08/08/19	536	0950		3001705		589	AIRGAS USA, LLC	9090941611 8/16/19	01143579	CL760330	\$197.61	
08/15/19	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	D8653956 8/6/19 PULSAR	01143856	CL760597	\$75.95	
08/15/19	536	0950		3001705		193	ARLIN BILLINGTON	444399 7/2/19	01143852	CL760593	\$24.68	
08/15/19	536	0950		3001705		193	ARLIN BILLINGTON	445177 7/13/19	01143852	CL760593	\$6.36	
08/15/19	536	0950		3001705		193	ARLIN BILLINGTON	445556 7/18/19	01143852	CL760593	\$2.84	
08/15/19	536	0950		3001705		589	AIRGAS USA, LLC	9091475776 7/31/19 LIQUID	01143850	CL760591	\$151.04	
08/15/19	536	0950		3001705		589	AIRGAS USA, LLC	9964083445 7/31/19 TANK	01143850	CL760591	\$95.00	
09/05/19	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	INV#D8654769 8/12/19 HLVRA	01144459	CL761071	\$72.65	
09/05/19	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	INV#SN028649 8/13/19 HVLRA	01144459	CL761072	\$345.57	
09/05/19	536	0950		3001705		193	ARLIN BILLINGTON	447504 8/12/19 HLVRA SUPPLY	01144453	CL761070	\$353.20	
09/05/19	536	0950		3001705		193	ARLIN BILLINGTON	447522 8/15/19 HLVRA SUPPLY	01144453	CL761070	\$14.98	
09/05/19	536	0950		3001705		193	ARLIN BILLINGTON	447577 8/12/19 HLVRA SUPPLY	01144453	CL761070	\$7.21	
09/05/19	536	0950		3001705		193	ARLIN BILLINGTON	447676 8/14/19 HLVRA SUPPLY	01144453	CL761070	\$33.03	
09/05/19	536	0950		3001705		589	AIRGAS USA, LLC	9092055793 8/16/19 HLVRA	01144451	CL761065	\$198.47	
10/17/19	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	SN030938 9/19/19 HLVRA SUPPLY	01145983	CL762875	\$2,062.42	
10/17/19	536	0950		3001705		193	ARLIN BILLINGTON	INV#449997 9/13/19 HLVRA	01145979	CL762856	\$36.67	
10/17/19	536	0950		3001705		589	AIRGAS USA, LLC	9092396052 8/27/19 HLVRA	01145977	CL762853	\$182.57	
10/17/19	536	0950		3001705		589	AIRGAS USA, LLC	9092907312 9/11/19 HLVRA	01145977	CL762848	\$257.86	
10/17/19	536	0950		3001705		589	AIRGAS USA, LLC	9093445882 9/26/19 HLVRA	01145977	CL762854	\$272.08	
10/17/19	536	0950		3001705		589	AIRGAS USA, LLC	9964805599 8/31/19 HLVRA	01145977	CL762852	\$95.00	
10/17/19	536	0950		3001705		589	AIRGAS USA, LLC	9965525998 9/30/19 HLVRA	01145977	CL762851	\$95.00	
11/14/19	536	0950		3001705		193	ARLIN BILLINGTON	451952 10/10/19 HLVRA SUPPLY	01146858	CL764222	\$80.71	
11/14/19	536	0950		3001705		193	ARLIN BILLINGTON	452595 10/22/19 HLVRA SUPPLY	01146858	CL764222	\$7.70	
11/14/19	536	0950		3001705		589	AIRGAS USA, LLC	9094026307 10/12/19 HLVRA	01146857	CL764221	\$231.37	
11/14/19	536	0950		3001705		589	AIRGAS USA, LLC	9094731081 10/31/19 HLVRA	01146857	CL764220	\$255.63	
11/14/19	536	0950		3001705		589	AIRGAS USA, LLC	9966278901 10/31/19 HLVRA	01146857	CL764217	\$95.00	
12/12/19	536	0950		3001705		193	ARLIN BILLINGTON	453657 11/6/19 HLVRA TARP	01147775	CL765142	\$11.57	
12/20/19	536	0950		3001705		589	AIRGAS USA, LLC	9967019989 11/30/19 HLVRA	01148063	CL765458	\$95.00	
01/09/20	536	0950		3001705		589	AIRGAS USA, LLC	9096331142 12/18/19 SUPPLY	01148638	CL766000	\$209.90	
01/24/20	536	0950		3001705		589	AIRGAS USA, LLC	9967763512 12/31/19 RENT TANK	01149300	CL766796	\$95.00	
02/21/20	536	0950		3001705		589	AIRGAS USA, LLC	9968520014 1/31/20 CO TANK	01150002	CL767715	\$95.00	
03/13/20	536	0950		3001705		193	ARLIN BILLINGTON	460477 2/18/20 CUST#2126	01150758	CL768587	\$69.42	
03/20/20	536	0950		3001705		589	AIRGAS USA, LLC	9969267125 2/29/20 HAZMAT	01151056	CL768744	\$98.60	

For Fiscal Year 2020

From 7/1/2019 To 6/30/2020

**County of Lassen  
Expenditure Account Detail**

User: jmorgan

Addendum = \*

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
04/16/20	536	0950		3001705		589	AIRGAS USA, LLC	9970017108 3/31/20 CYL	01151903	CL769655	\$98.60	
05/08/20	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	SN038437 4/20/20 948167	01152574	CL770459	\$1,893.34	
05/08/20	536	0950		3001705		589	AIRGAS USA, LLC	9100424831 4/17/20 3943439	01152572	CL770454	\$192.47	
07/11/19	536	0950		3002200		4104	OFFICE DEPOT	332073431001 6/20/19 POST-IT	01142786	CL759399	\$21.03	
07/11/19	536	0950		3002200		4104	OFFICE DEPOT	332073432001 6/20/19 INK	01142786	CL759399	\$82.43	
08/08/19	536	0950		3002200		4104	OFFICE DEPOT	343934068001 7/18/19 INK	01143690	CL760284	\$78.24	
08/08/19	536	0950		3002200		9407	US BANK	6/19-6/24/19 HLVR MISC	01143586	CL760337	\$55.94	
09/05/19	536	0950		3002200		9407	US BANK	REF#1555 8/8/19 HLVRA	01144463	CL761074	\$99.99	
10/17/19	536	0950		3002200		9407	US BANK	LATE FEES SEPT'19 9/6/19 HLVRA	01145988	CL762891	\$39.00	
11/14/19	536	0950		3002200		9407	US BANK	ACCT#6709 OCT'19 11/6/19 HLVRA	01146865	CL764230	\$78.00	
11/21/19	536	0950		3002200		9407	US BANK	RF#1555 8/8/19 HLVRA MICROSOFT	01147102	CL764606	\$99.99	
12/04/19	536	0950		3002200		9407	US BANK	STOP PAYMENT CK#1144463	00000001	JE000673	(\$99.99)	
12/11/19	536	0950		3002200		0	UNASSIGNED VENDOR	STOP PAYMENT CK#1144463	00000001	JE000953	\$10.00	
07/02/19	536	0950		3002250		0	UNASSIGNED VENDOR	MAY REVENUES	00000002	DP132081	\$14.80	
07/02/19	536	0950		3002300		186	CITY OF SUSANVILLE	RMB CITY EMPLOY THRU 5/31/19	01142435	CL759013	\$622.58	
07/02/19	536	0950		3002300		3297	KRONICK,MOSOVITS,TIEDEMANN &	294575 5/17/19 LEGAL SERVICES	01142421	CO200025	\$141.00	
08/15/19	536	0950		3002300		3297	KRONICK,MOSOVITS,TIEDEMANN &	295091 7/12/19 LEGAL SERV	01143829	CO200025	\$117.50	
08/15/19	536	0950		3002300		99998	CA ASSOC OF REC&PARK DISTRICTS	1248 7/1/19-6/30/20 MEMBERSHIP	01143854	CL760595	\$400.00	
10/17/19	536	0950		3002300		186	CITY OF SUSANVILLE	JUN29-SEP6'19 STAFF TIME HLVRA	01145987	CL762889	\$1,700.65	
11/14/19	536	0950		3002300		12933	PRICE PAIGE & CO ACCOUNTANCY	16001 9/30/19 HLVRA AUDIT	01146862	CL764225	\$355.00	
11/14/19	536	0950		3002300		3297	KRONICK,MOSOVITS,TIEDEMANN &	295726 10/15/19 HLVRA LEGAL 9/	01146793	CO200025	\$117.50	
11/26/19	536	0950		3002300		186	CITY OF SUSANVILLE	CITY STAFF TIME 11/19/19	01147306	CL764707	\$2,394.62	
11/27/19	536	0950		3002300		3297	KRONICK,MOSOVITS,TIEDEMANN &	295939 PROF SRVC THRU 10/25/19	01147424	CO200025	\$82.75	
01/09/20	536	0950		3002300		186	CITY OF SUSANVILLE	CITY STAFF TIME 12/17/19	01148652	CL766013	\$1,303.91	
02/05/20	536	0950		3002300		186	CITY OF SUSANVILLE	ACCT#4493 1/21/20 STAFF TIME	01149530	CL767033	\$1,108.10	
02/27/20	536	0950		3002300		12933	PRICE PAIGE & CO ACCOUNTANCY	16635 1/31/20 JUN'19 END AUDIT	01150303	CL767928	\$3,165.00	
03/13/20	536	0950		3002300		3595	CA DEPT OF TAX & FEE ADMIN	JAN-DEC'19 ACCT#103-246314	01150759	CL768588	\$244.94	
03/20/20	536	0950		3002300		12933	PRICE PAIGE & CO ACCOUNTANCY	INV#16718 2/29/20 JUN'19 AUDIT	01151060	CL768749	\$750.00	
04/16/20	536	0950		3002300		12933	PRICE PAIGE & CO ACCOUNTANCY	16907 3/31/20 AUTHORITY AUDIT	01151921	CL769804	\$500.00	
07/02/19	536	0950		3002359		186	CITY OF SUSANVILLE	RMB POOL EMPLOY THRU 5/31/19	01142435	CL759013	\$15,052.74	
08/08/19	536	0950		3002359		186	CITY OF SUSANVILLE	RMB POOL EMPLOY THRU 6/28/19	01143585	CL760336	\$25,825.17	
08/08/19	536	0950		3002359		186	CITY OF SUSANVILLE	RMB CITY STAFF THRU 6/28/19	01143585	CL760336	\$1,803.33	
10/17/19	536	0950		3002359		186	CITY OF SUSANVILLE	JUN29-SEP6'19 STAFFING HLVRA	01145987	CL762889	\$53,590.66	
11/26/19	536	0950		3002359		186	CITY OF SUSANVILLE	CITY POOL STAFFING 11/19/19	01147306	CL764707	\$16,064.18	
01/09/20	536	0950		3002359		186	CITY OF SUSANVILLE	CITY POOL STAFFING HLVRA	01148652	CL766013	\$1,426.65	
02/05/20	536	0950		3002359		186	CITY OF SUSANVILLE	ACCT#4493 1/21/20 POOL STAFF	01149530	CL767033	\$714.38	

**County of Lassen**  
**Expenditure Account Detail**

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
07/02/19	536	0950		3002400		14776	JAMES LOUIS CHAPMAN	29862 6/24/19 POOL SCHEDULES	01142433	CL759010	\$128.70	
07/02/19	536	0950		3002400		186	CITY OF SUSANVILLE	RMB PUBLICATION THRU 5/31/19	01142435	CL759013	\$102.00	
09/05/19	536	0950		3002400		14776	JAMES LOUIS CHAPMAN	29885 8/14/19 HLVRA POOL SCHDL	01144457	CL761100	\$64.35	
10/30/19	536	0950		3002801		0	UNASSIGNED VENDOR	COST PLAN CHARGES 19/20 50%	00000001	JE000424	\$8,300.00	
03/23/20	536	0950		3002801		0	UNASSIGNED VENDOR	50% ALLOCATION COST PLAN	00000001	JE001678	\$8,300.00	
07/18/19	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	034021 7/26/19 HLVR 800 SOUTH	01142925	CL759615	\$25.00	
08/15/19	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	034279 8/26/19 HLVR 800 SOUTH	01143858	CL760599	\$25.00	
09/19/19	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	INV#034539 8/31/19 CUST#1787 S	01144816	CO200201	\$25.00	
10/17/19	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	INV#034811 9/30/19 HLVRA	01145985	CL762878	\$25.00	
11/14/19	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	035061 10/31/19 HLVRA SECURITY	01146861	CL764233	\$25.00	
12/20/19	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	035310 11/30/19 HLVRA MONITOR	01148074	CL765471	\$25.00	
01/17/20	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	INV#035585 12/31/19 HLVRA	01148915	CL766664	\$25.00	
02/14/20	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	035828 1/31/20 MONITORING	01149719	CL767523	\$25.00	
02/14/20	536	0950		3002807		14648	WILLIAM L. BUNCH, JR	13857 1/29/20 #40-3731 MONITOR	01149722	CL767537	\$328.00	
03/13/20	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	036078 2/29/20 MONITORING	01150762	CL768591	\$25.00	
04/16/20	536	0950		3002807		10037	MARTIN SECURITY SYSTEMS, INC	036339 3/31/20 MONITORING	01151911	CL769667	\$25.00	
07/02/19	536	0950		3002901		186	CITY OF SUSANVILLE	RMB TRAIN LIFEGUARD INSTRUC	01142435	CL759013	\$1,235.64	
08/08/19	536	0950		3002901		9407	US BANK	6/19-6/24/19 HLVR MISC	01143586	CL760337	\$723.00	
07/18/19	536	0950		3003010		515	LMUD	5/24-6/19/19 390772 HLVR	01142924	CL759608	\$1,799.55	
08/15/19	536	0950		3003010		515	LMUD	6/19-7/17/19 390772	01143857	CL760598	\$1,535.02	
09/05/19	536	0950		3003010		515	LMUD	390772 8/25/19 HLVRA ELECTRIC	01144460	CL761073	\$1,900.74	
10/17/19	536	0950		3003010		515	LMUD	390772 9/25/19 HLVRA ELECTRIC	01145984	CL762884	\$1,515.98	
11/14/19	536	0950		3003010		515	LMUD	390772 10/25/19 HLVRA ELECTRIC	01146860	CL764224	\$1,612.17	
12/12/19	536	0950		3003010		515	LMUD	390772 11/25/19 HLVRA ELECTRIC	01147782	CL765149	\$1,155.26	
01/17/20	536	0950		3003010		515	LMUD	390772 12/23/19 ELECTRIC	01148914	CL766663	\$770.49	
02/21/20	536	0950		3003010		515	LMUD	390772 2/13/20 ELECTRIC	01150007	CL767721	\$871.59	
03/13/20	536	0950		3003010		515	LMUD	390772 2/25/20 ELECTRIC 794.54	01150761	CL768590	\$794.54	
04/09/20	536	0950		3003010		515	LMUD	390772 3/25/20 ELECTRIC	01151702	CL769423	\$770.49	
05/08/20	536	0950		3003010		515	LMUD	390772 4/25/20 ELECTRIC	01152575	CL770482	\$842.63	
07/18/19	536	0950		3003030		841	SUSANVILLE SANITARY DISTRICT	7/1-8/31/19 3204 HLVRA	01142928	CL759621	\$156.00	
09/19/19	536	0950		3003030		841	SUSANVILLE SANITARY DISTRICT	3204 9/1/19 HLVRA SEWER	01144872	CL761684	\$156.00	
11/14/19	536	0950		3003030		841	SUSANVILLE SANITARY DISTRICT	3204 11/1/19 HLVRA SEWER	01146864	CL764228	\$156.00	
01/24/20	536	0950		3003030		841	SUSANVILLE SANITARY DISTRICT	ACC1/640800-1 JAN-FEB'20	01149307	CL766805	\$156.00	
03/20/20	536	0950		3003030		841	SUSANVILLE SANITARY DISTRICT	1/640800-1 3/1/20 SEWER 3204	01151062	CL768751	\$156.00	
07/18/19	536	0950		3003040		12356	C&S WASTE SOLUTIONS	7/1/19 30-11856-9 HLVR	01142921	CL759604	\$200.20	
07/18/19	536	0950		3003040		12356	C&S WASTE SOLUTIONS	7/1/19 30-14329-4 HLVR	01142921	CL759603	\$276.91	

**County of Lassen**  
**Expenditure Account Detail**

<u>Date</u>	<u>FD</u>	<u>BU</u>	<u>CC</u>	<u>Acct</u>	<u>Prog</u>	<u>Vendor</u>	<u>Vendor Name</u>	<u>Description</u>	<u>WT #</u>	<u>DOC #</u>	<u>Amount</u>	<u>*</u>
08/15/19	536	0950		3003040		12356	C&S WASTE SOLUTIONS	8/1/19 30-11856-9	01143853	CL760594	\$200.20	
10/17/19	536	0950		3003040		12356	C&S WASTE SOLUTIONS	30-118569 10/1/19 HLVRA TRASH	01145980	CL762862	\$197.65	
10/17/19	536	0950		3003040		12356	C&S WASTE SOLUTIONS	30-118569 9/1/19 HLVRA TRASH	01145980	CL762858	\$200.20	
11/14/19	536	0950		3003040		12356	C&S WASTE SOLUTIONS	30-118569 11/1/19 HLVRA TRASH	01146859	CL764223	\$194.65	
07/18/19	536	0950		3003050		186	CITY OF SUSANVILLE	5/6-6/6/19 105-0022	01142927	CL759619	\$514.98	
08/15/19	536	0950		3003050		186	CITY OF SUSANVILLE	6/6-7/9/19 105-0022	01143859	CL760600	\$15.49	
09/19/19	536	0950		3003050		186	CITY OF SUSANVILLE	10500220000 8/31/19 HLVRA GAS	01144871	CL761683	\$13.95	
10/17/19	536	0950		3003050		186	CITY OF SUSANVILLE	10500220000 9/30/19 HLVRA GAS	01145987	CL762886	\$301.13	
11/14/19	536	0950		3003050		186	CITY OF SUSANVILLE	10500220000 10/31/19 HLVRA GAS	01146863	CL764226	\$221.23	
01/17/20	536	0950		3003050		186	CITY OF SUSANVILLE	10500220000 GAS	01148921	CL766671	\$75.71	
01/24/20	536	0950		3003050		186	CITY OF SUSANVILLE	ACC105.0022.00.00 DEC'19	01149306	CL766804	\$8.93	
03/20/20	536	0950		3003050		186	CITY OF SUSANVILLE	105.0022.00.00 1/31/20 GAS	01151061	CL768750	\$9.32	
03/20/20	536	0950		3003050		186	CITY OF SUSANVILLE	105.0022.00.00 2/29/20 GAS	01151061	CL768750	\$15.88	
04/16/20	536	0950		3003050		186	CITY OF SUSANVILLE	105.0022.00.00 3/31/20 GAS	01151913	CL769670	\$8.93	
07/18/19	536	0950		3003060		186	CITY OF SUSANVILLE	5/6-6/6/19 105-0022	01142927	CL759619	\$379.09	
08/15/19	536	0950		3003060		186	CITY OF SUSANVILLE	6/6-7/9/19 105-0022	01143859	CL760600	\$1,535.36	
09/19/19	536	0950		3003060		186	CITY OF SUSANVILLE	10500220000 8/31/19 HLVRA GEO	01144871	CL761683	\$1,523.99	
10/17/19	536	0950		3003060		186	CITY OF SUSANVILLE	10500220000 9/30/19 HLVRA GEO	01145987	CL762886	\$1,236.44	
11/14/19	536	0950		3003060		186	CITY OF SUSANVILLE	10500220000 10/31/19 HLVRA GEO	01146863	CL764226	\$1,236.44	
01/17/20	536	0950		3003060		186	CITY OF SUSANVILLE	10500220000 GEO 379.09	01148921	CL766671	\$379.09	
01/24/20	536	0950		3003060		186	CITY OF SUSANVILLE	ACC105.0022.00.00 DEC'19	01149306	CL766804	\$379.09	
03/20/20	536	0950		3003060		186	CITY OF SUSANVILLE	105.0022.00.00 1/31/20 H2O	01151061	CL768750	\$1,015.54	
03/20/20	536	0950		3003060		186	CITY OF SUSANVILLE	105.0022.00.00 2/29/20 H2O	01151061	CL768750	\$379.09	
04/16/20	536	0950		3003060		186	CITY OF SUSANVILLE	105.0022.00.00 3/31/20 GEO	01151913	CL769670	\$379.09	
07/02/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	63572 6/11/19 CONCESSION	01142430	CL759003	\$224.34	
07/02/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	63978 6/18/19 CONCESSION	01142430	CL759003	\$218.80	
07/18/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	64769 7/1/19 CONCESSION	01142920	CL759601	\$126.20	
08/08/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	65380 7/11/19	01143580	CL760331	\$170.40	
08/08/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	65851 7/18/19	01143580	CL760331	\$183.40	
08/15/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	66189 7/24/19	01143851	CL760592	\$37.80	
08/15/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	66495 7/30/19	01143851	CL760592	\$16.80	
09/05/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	67339 8/14/19 HLVRA FY19/20	01144452	CL761067	\$38.20	
09/05/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	67762 8/22/19 HLVRA FY19/20	01144452	CL761068	\$69.40	
10/17/19	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	INV#68198 8/30/19 HLVRA BEVRGS	01145978	CL762855	\$58.20	
07/02/19	536	0950		3005501		9407	US BANK	5/30-6/6/19 HLVR MISC	01142436	CL759015	\$85.63	
09/05/19	536	0950		3005501		9407	US BANK	REF#7169 8/5/19 HLVRA	01144463	CL761074	\$44.52	

For Fiscal Year 2020  
 From 7/1/2019 To 6/30/2020

**County of Lassen  
 Expenditure Account Detail**

User: jmorgan  
 Addendum = \*

Date	FD	BU	CC	Acct.	Prog	Vendor	VendorName	Description	WT #	DOC #	Amount	*
11/21/19	536	0950		3005501		9407	US BANK	REF#7169 8/5/19 HLVRA WALMART	01147102	CL764606	\$44.52	
12/04/19	536	0950		3005501		9407	US BANK	STOP PAYMENT CK#1144463	00000001	JE000673	(\$44.52)	
12/04/19	536	0950		3007000		0	UNASSIGNED VENDOR	TFR TO 534-5951 PER RES 19-34	00000001	JE000675	\$30,000.00	
12/30/19	536	0950		3007000		0	UNASSIGNED VENDOR	TFR TO POOL IMPROVEMENT FD	00000001	JE001055	\$21,000.00	
<b>Total Budget Year Expenditures:</b>											<b>\$257,009.77</b>	
<b>Grand Total:</b>											<b>\$257,009.77</b>	

For Fiscal Year 2020  
 From 7/1/2019 to 6/30/2020

<b>County of Lassen</b> <b>Revenue Account Detail</b>
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User: jmorgan

Date	FD	B/U	C/C	Account	Program	Vendor	Vendor Name	Description	Warrant Number	DOC #	Amount
10/01/2019	536	0950		2003000		0	UNASSIGNED VENDOR	JUL-SEP INTEREST APPORTIONMENT		JE000319	(\$672.15)
01/01/2020	536	0950		2003000		0	UNASSIGNED VENDOR	OCT-DEC INTEREST APPORTIONMENT		JE001075	(\$867.34)
04/01/2020	536	0950		2003000		0	UNASSIGNED VENDOR	JAN-MAR INTEREST APPORTIONMENT		JE001795	(\$605.16)
07/02/2019	536	0950		2003203		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$632.00)
09/13/2019	536	0950		2003203		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$10,201.00)
09/13/2019	536	0950		2003203		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$8,376.00)
10/09/2019	536	0950		2003203		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$4,632.00)
11/20/2019	536	0950		2003203		0	UNASSIGNED VENDOR	HLVRA / OCTOBER DEPOSIT		DP134540	(\$8.00)
11/20/2019	536	0950		2003203		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$364.00)
09/13/2019	536	0950		2003204		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$2,890.00)
09/13/2019	536	0950		2003204		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$3,740.00)
10/09/2019	536	0950		2003204		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$2,270.00)
11/20/2019	536	0950		2003204		0	UNASSIGNED VENDOR	HLVRA / OCTOBER DEPOSIT		DP134540	(\$460.00)
11/20/2019	536	0950		2003204		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$1,380.00)
01/09/2020	536	0950		2003204		0	UNASSIGNED VENDOR	MOVE TO 2010667		JE001118	\$10,740.00
07/02/2019	536	0950		2003206		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$1,680.00)
09/13/2019	536	0950		2003206		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$1,650.00)
09/13/2019	536	0950		2003206		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$1,680.00)
09/13/2019	536	0950		2003212		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$1,005.00)
09/13/2019	536	0950		2003212		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$947.00)
11/20/2019	536	0950		2003212		0	UNASSIGNED VENDOR	HLVRA / OCTOBER DEPOSIT		DP134540	(\$60.50)

For Fiscal Year 2020  
 From 7/1/2019 to 6/30/2020

**County of Lassen**  
**Revenue Account Detail**

User: jmorgan

DATE	FUND	B/U	C/C	Account	Program	Vendor	Vendor Name	Description	Warrant Number	DOC#	Amount
11/20/2019	536	0950		2003212		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$108.00)
01/09/2020	536	0950		2003212		0	UNASSIGNED VENDOR	MOVE TO 2010662		JE001118	\$2,120.50
07/01/2019	536	0950		2003214		0	UNASSIGNED VENDOR	APRIL REVENUES		DP132061	(\$1,200.00)
07/02/2019	536	0950		2003214		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$1,370.00)
09/13/2019	536	0950		2003214		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$748.00)
09/13/2019	536	0950		2003214		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$10,027.00)
10/09/2019	536	0950		2007400		0	UNASSIGNED VENDOR	19/20 CONTRACTUAL CONTRIB.POOL		DP133759	(\$80,000.00)
02/24/2020	536	0950		2007400		0	UNASSIGNED VENDOR	19/20 BUDGET		JE001449	(\$80,000.00)
07/01/2019	536	0950		2010611		0	UNASSIGNED VENDOR	APRIL REVENUES		DP132061	(\$10,860.00)
07/02/2019	536	0950		2010611		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$4,800.00)
08/08/2019	536	0950		2010611		99998	FABIOLA CARRILLO	4/22/19 REFUND SWIM LESSONS	01143581	CL760332	\$60.00
08/08/2019	536	0950		2010611		99998	JACEY HERMAN	4/22/19 REFUND SWIM LESSONS	01143582	CL760333	\$60.00
08/08/2019	536	0950		2010611		99998	PATRICIA PARKER	6/28/19 REFUND SWIM LESSONS	01143583	CL760334	\$60.00
09/13/2019	536	0950		2010611		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$4,580.00)
09/13/2019	536	0950		2010611		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$6,660.00)
10/09/2019	536	0950		2010611		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$660.00)
11/20/2019	536	0950		2010611		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$900.00)
07/02/2019	536	0950		2010660		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$172.00)
09/13/2019	536	0950		2010660		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$864.00)
09/13/2019	536	0950		2010660		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$408.00)
10/09/2019	536	0950		2010660		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$764.00)

For Fiscal Year 2020  
 From 7/1/2019 to 6/30/2020

**County of Lassen**  
**Revenue Account Detail**

User: jmorgan

Date	FD	B/U	ACC	Account	Program	Vendor	Vendor Name	Description	Warrant Number	DOC#	Amount
11/20/2019	536	0950		2010660		0	UNASSIGNED VENDOR	HLVRA / OCTOBER DEPOSIT		DP134540	(\$256.00)
11/20/2019	536	0950		2010660		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER		DP134539	(\$438.00)
07/01/2019	536	0950		2010661		0	UNASSIGNED VENDOR	APRIL REVENUES		DP132061	(\$325.00)
07/02/2019	536	0950		2010661		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$1,426.00)
07/02/2019	536	0950		2010661		99998	FRANK AVILLA	4/29/19 RMB PARTY RENTAL	01142431	CL759004	\$175.00
07/18/2019	536	0950		2010661		99998	LEANDRA MEANOR	5/10/19 REFUND SWIM LESSON	01142926	CL759617	\$60.00
07/18/2019	536	0950		2010661		99998	PHOEBE FREEMAN	4/26/19 REFUND SWIM LESSON	01142922	CL759605	\$60.00
08/08/2019	536	0950		2010661		99998	TERESA PHILLIPS	6/24/19 REFUND SWIM LESSONS	01143584	CL760335	\$200.00
09/13/2019	536	0950		2010661		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$1,400.00)
09/13/2019	536	0950		2010661		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$975.00)
10/09/2019	536	0950		2010661		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$375.00)
10/17/2019	536	0950		2010661		99998	ERIK EDHOLM	SWIM LESSON REFUND 9/8/19	01145981	CL762865	\$150.00
10/17/2019	536	0950		2010661		99998	HEATHER MICONE	POOL RENTAL REFUND 9/6/19	01145986	CL762882	\$150.00
11/20/2019	536	0950		2010661		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$600.00)
01/30/2020	536	0950		2010661		0	UNASSIGNED VENDOR	HLVRA / NOVEMBER 2019 DEPOSIT		DP135875	(\$150.00)
07/01/2019	536	0950		2010662		0	UNASSIGNED VENDOR	APRIL REVENUES		DP132061	(\$7.00)
07/02/2019	536	0950		2010662		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$281.00)
10/09/2019	536	0950		2010662		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$632.00)
01/09/2020	536	0950		2010662		0	UNASSIGNED VENDOR	MOVED FROM 2003212		JE001118	(\$2,120.50)
07/02/2019	536	0950		2010663		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$600.00)
09/13/2019	536	0950		2010663		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$1,450.00)
10/09/2019	536	0950		2010663		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$200.00)
11/20/2019	536	0950		2010663		0	UNASSIGNED VENDOR	HLVRA / OCTOBER DEPOSIT		DP134540	(\$1,105.00)

For Fiscal Year 2020  
 From 7/1/2019 to 6/30/2020

<b>County of Lassen</b> <b>Revenue Account Detail</b>
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User: jmorgan

Date	ED	B/U	C/C	Account	Program	Vendor	Vendor Name	Description	Warrant Number	DOC #	Amount
11/20/2019	536	0950		2010663		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$850.00)
01/30/2020	536	0950		2010663		0	UNASSIGNED VENDOR	HLVRA / NOVEMBER 2019 DEPOSIT		DP135875	(\$5,185.00)
07/01/2019	536	0950		2010665		0	UNASSIGNED VENDOR	APRIL REVENUES		DP132061	(\$80.00)
07/02/2019	536	0950		2010665		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$1,268.00)
09/13/2019	536	0950		2010665		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$2,208.00)
09/13/2019	536	0950		2010665		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$3,026.00)
10/09/2019	536	0950		2010665		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$1,008.00)
11/20/2019	536	0950		2010665		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$336.00)
02/04/2020	536	0950		2010665		0	UNASSIGNED VENDOR	HLVRA/NOVEMBER RECON (BALANCE)		DP135982	(\$32.00)
07/01/2019	536	0950		2010667		0	UNASSIGNED VENDOR	APRIL REVENUES		DP132061	(\$2,222.00)
07/02/2019	536	0950		2010667		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$2,112.00)
01/09/2020	536	0950		2010667		0	UNASSIGNED VENDOR	MOVED FROM 2003204		JE001118	(\$10,740.00)
07/02/2019	536	0950		2010669		0	UNASSIGNED VENDOR	MAY REVENUES		DP132081	(\$280.00)
11/15/2019	536	0950		2011200		0	UNASSIGNED VENDOR	RE-DEPOSIT TILL MONEY		DP134449	(\$100.00)
09/13/2019	536	0950		2011300		0	UNASSIGNED VENDOR	HLVRA / JULY DEPOSIT		DP133280	(\$5,217.48)
09/13/2019	536	0950		2011300		0	UNASSIGNED VENDOR	HLVRA / JUNE DEPOSIT		DP133279	(\$161.00)
10/09/2019	536	0950		2011300		0	UNASSIGNED VENDOR	HLVRA AUGUST DEPOSIT		DP133744	(\$362.00)
11/20/2019	536	0950		2011300		0	UNASSIGNED VENDOR	HLVRA / OCTOBER DEPOSIT		DP134540	(\$2,182.00)
11/20/2019	536	0950		2011300		0	UNASSIGNED VENDOR	HLVRA / SEPTEMBER DEPOSIT		DP134539	(\$100.00)
<b>(\$284,215.63)</b>											

Fiscal Year 2020 As of 5/13/2020  
Fund 536 HONEY LAKE VALLEY RECREATION  
Budget Unit 0950 COMMUNITY POOL  
Cost Center NONE

**County of Lassen  
Revenue Status**

User: jmorgan

Percent of Year Elapsed 87 %

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>					
2003000	INTEREST	\$0.00	\$0.00	(\$2,144.65)	(\$2,144.65)	0%
2003203	ADMISSIONS/PASSES	\$0.00	\$27,000.00	(\$24,213.00)	\$2,787.00	90%
2003206	HORSE SHOW	\$0.00	\$1,200.00	(\$5,010.00)	(\$3,810.00)	418%
2003214	SUMMER PASSES	\$0.00	\$10,000.00	(\$13,345.00)	(\$3,345.00)	133%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$38,200.00</b>	<b>(\$44,712.65)</b>	<b>(\$6,512.65)</b>	<b>117 %</b>
<b>2052</b>	<b>INTERGOVT REVENUE-OTHER</b>					
2007400	OTHER-GOVERNMENTAL AGENCIES	\$0.00	\$160,000.00	(\$160,000.00)	\$0.00	100%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$160,000.00</b>	<b>(\$160,000.00)</b>	<b>\$0.00</b>	<b>100 %</b>
<b>2060</b>	<b>CHARGES FOR SERVICES</b>					
2010611	OTHER FEES	\$0.00	\$28,000.00	(\$28,280.00)	(\$280.00)	101%
2010660	DAILY PROGRAMS	\$0.00	\$2,000.00	(\$2,902.00)	(\$902.00)	145%
2010661	PARTYS AND SPECIAL EVENTS	\$0.00	\$3,400.00	(\$4,456.00)	(\$1,056.00)	131%
2010662	CONSESSIONS	\$0.00	\$3,000.00	(\$3,040.50)	(\$40.50)	101%
2010663	SCHOOL RENTALS	\$0.00	\$3,000.00	(\$9,390.00)	(\$6,390.00)	313%
2010664	LHS SWIM TEAM	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0%
2010665	10 PUNCH CARDS	\$0.00	\$8,000.00	(\$7,958.00)	\$42.00	99%
2010667	MONTHLY PROGRAMS	\$0.00	\$20,000.00	(\$15,074.00)	\$4,926.00	75%
2010669	LIFEGUARD TRAINING AND CERT.	\$0.00	\$0.00	(\$280.00)	(\$280.00)	0%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$70,400.00</b>	<b>(\$71,380.50)</b>	<b>(\$980.50)</b>	<b>101 %</b>
<b>2070</b>	<b>MISCELLANEOUS</b>					
2011200	MISCELLANEOUS	\$0.00	\$100.00	(\$100.00)	\$0.00	100%
2011300	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	(\$8,022.48)	(\$8,022.48)	0%
	<b>Major Object Total</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>(\$8,122.48)</b>	<b>(\$8,022.48)</b>	<b>8,122 %</b>
	<b>Cost Center Total</b>	<b>\$0.00</b>	<b>\$268,700.00</b>	<b>(\$284,215.63)</b>	<b>(\$15,515.63)</b>	<b>106 %</b>
	<b>Budget Unit Total</b>	<b>\$0.00</b>	<b>\$268,700.00</b>	<b>(\$284,215.63)</b>	<b>(\$15,515.63)</b>	<b>106 %</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$268,700.00</b>	<b>(\$284,215.63)</b>	<b>(\$15,515.63)</b>	<b>106 %</b>

Chronological Expense Detail

July 1, 2019 through June 30, 2020

Honey Lake Valley Recreation Authority

Date	Fund	Line Item	Description	Revenue	Expenses	Total
			Fund Balance Transfer			\$ 170,171.85
7/9/2019	536	2010661	Refund swimming lessons	\$ (60.00)		\$ 170,111.85
7/9/2019	536	2010661	Refund swimming lessons	\$ (60.00)		\$ 170,051.85
7/9/2019	536	3003040	C&S Waste		\$ 276.91	\$ 169,774.94
7/9/2019	536	3003040	C&S Waste		\$ 200.20	\$ 169,574.74
7/9/2019	536	3001200	Frontier		\$ 212.65	\$ 169,362.09
7/9/2019	536	3002807	Martin Security		\$ 25.00	\$ 169,337.09
7/9/2019	536	3003010	LMUD		\$ 1,799.55	\$ 167,537.54
7/9/2019	536	3003060	City geothermal		\$ 379.09	\$ 167,158.45
7/9/2019	536	3003050	City natural gas		\$ 514.98	\$ 166,643.47
7/9/2019	536	3002300	City Staff		\$ 1,803.33	\$ 164,840.14
7/9/2019	536	3002359	City - Pool Employees		\$ 25,825.17	\$ 139,014.97
7/9/2019	536	3003030	SSD		\$ 156.00	\$ 138,858.97
7/9/2019	536	3005500	Alpine		\$ 126.20	\$ 138,732.77
7/9/2019	536	3002200	Directly taken out - deposit slips		\$ 56.90	\$ 138,675.87
7/26/2019	536	3002200	US Bank partial		\$ 55.94	\$ 138,619.93
7/26/2019	536	3002901	US Bank partial		\$ 723.00	\$ 137,896.93
7/26/2019	536	2010661	refund pool rental	\$ (200.00)		\$ 137,696.93
7/26/2019	536	2010611	refund swim lesson	\$ (60.00)		\$ 137,636.93
7/26/2019	536	2010611	refund swim lesson	\$ (60.00)		\$ 137,576.93
7/26/2019	536	2010611	refund swim lesson	\$ (60.00)		\$ 137,516.93
7/26/2019	536	3001705	Airgas		\$ 197.61	\$ 137,319.32
7/26/2019	536	3001705	Airgas		\$ 168.05	\$ 137,151.27
7/26/2019	536	3001400	Office Depot partial		\$ 160.25	\$ 136,991.02
7/26/2019	536	3002200	Office Depot partial		\$ 78.24	\$ 136,912.78
7/26/2019	536	3005500	Alpine		\$ 170.40	\$ 136,742.38
7/26/2019	536	3005500	Alpine		\$ 183.40	\$ 136,558.98
7/26/2019	536	3001500	CAPRI- insurance		\$ 5,354.50	\$ 131,204.48
	536					\$ 161,967.96
8/13/2019	536	3003010	LMUD		\$ 1,535.02	\$ 160,432.94
8/13/2019	536	3002300	CAPRD		\$ 400.00	\$ 160,032.94
8/13/2019	536	3003050	City - Nat gas		\$ 15.49	\$ 160,017.45
8/13/2019	536	3003060	City- geo		\$ 1,535.36	\$ 158,482.09
8/13/2019	536	3002807	Martin		\$ 25.00	\$ 158,457.09
8/13/2019	536	3003040	C&S		\$ 200.20	\$ 158,256.89
8/13/2019	536	3005500	Alpine		\$ 37.80	\$ 158,219.09
8/13/2019	536	3005500	Alpine		\$ 16.80	\$ 158,202.29
8/13/2019	536	3002300	KMTG - Attorney		\$ 117.50	\$ 158,084.79
8/13/2019	536	3001200	Frontier Communications		\$ 212.65	\$ 157,872.14
8/13/2019	536	3001705	Airgas		\$ 95.00	\$ 157,777.14
8/13/2019	536	3001705	Airgas		\$ 151.04	\$ 157,626.10
8/13/2019	536	3001705	Lincoln		\$ 75.95	\$ 157,550.15

PENDING 2019/2020 ITEMS		Due:
Auditors	\$	750.00
Staff Time (County)	\$	-
CAPRI - dues	\$	-
CAPRI - Insurance	\$	-
<b>Total Pending</b>		<b>\$ 750.00</b>

\$	199,832.42	Balance forward
\$	-	
\$	-	
\$	750.00	Pending (above)
<b>\$</b>	<b>199,082.42</b>	<b>Cash Available</b>

8/13/2019	536	3001705	Ace Hardwar	\$	33.88	\$ 157,516.27
8/26/2019	536	3001705	Airgas	\$	198.47	\$ 157,317.80
8/26/2019	536	3002400	Lassen Addressing	\$	64.35	\$ 157,253.45
8/26/2019	536	3005500	Alpine Beverage	\$	38.20	\$ 157,215.25
8/26/2019	536	3005500	Alpine Beverage	\$	69.40	\$ 157,145.85
8/26/2019	536	3001705	Lincoln	\$	72.65	\$ 157,073.20
8/26/2019	536	3001705	Lincoln	\$	345.57	\$ 156,727.63
8/26/2019	536	3005501	US Bank partial	\$	44.52	\$ 156,683.11
8/26/2019	536	3002200	US Bank partial	\$	99.99	\$ 156,583.12
8/26/2019	536	3001150	US Bank partial	\$	84.29	\$ 156,498.83
8/29/2019	536	3001705	Ace Hardware	\$	408.42	\$ 156,090.41
8/29/2019	536	3003010	LMUD	\$	1,900.74	\$ 154,189.67
	536					\$ 165,092.67
9/9/2019	536	3002807	Martin	\$	25.00	\$ 165,067.67
9/9/2019	536	3003030	SSD	\$	156.00	\$ 164,911.67
9/9/2019	536	3001705	Airgas	\$	95.00	\$ 164,816.67
9/9/2019	536	3001200	Frontier Communications	\$	212.65	\$ 164,604.02
9/9/2019	536	3003050	City natural gas	\$	13.95	\$ 164,590.07
9/9/2019	536	3003060	City geo	\$	1,523.99	\$ 163,066.08
9/9/2019	536	3001705	Airgas	\$	182.57	\$ 162,883.51
9/17/2019	536	3002300	City - Staff	\$	1,700.65	\$ 161,182.86
9/17/2019	536	3002359	City employees	\$	53,590.66	\$ 107,592.20
9/23/2019	536	3001400	Office Depot	\$	220.19	\$ 107,372.01
9/23/2019	536	3001400	Office Depot	\$	45.57	\$ 107,326.44
9/23/2019	536	3005500	Alpine	\$	58.20	\$ 107,268.24
9/23/2019	536	3001705	Airgas	\$	257.86	\$ 107,010.38
9/23/2019	536	3003040	C&S	\$	200.20	\$ 106,810.18
9/23/2019	536	2010661	Refund for pool party	\$	(150.00)	\$ 106,660.18
9/23/2019	536	2010661	Refund for pool party	\$	(150.00)	\$ 106,510.18
	536	2003000				\$ 107,182.33
	536					\$ 112,258.33
10/1/2019	536	3001705	Lincoln	\$	2,062.42	\$ 110,195.91
10/1/2019	536	3003010	LMUD	\$	1,515.98	\$ 108,679.93
10/1/2019	536	3001705	Ace	\$	36.67	\$ 108,643.26
10/1/2019	536	3002200	US Bank (fees)	\$	39.00	\$ 108,604.26
10/7/2019	536	3003050	City - natural gas	\$	301.13	\$ 108,303.13
10/7/2019	536	3003060	City - Geothermal	\$	1,236.44	\$ 107,066.69
10/7/2019	536	3001705	Airgas	\$	272.08	\$ 106,794.61
10/8/2019	536	3002807	Martin	\$	25.00	\$ 106,769.61
10/8/2019	536	3003040	C&S	\$	197.65	\$ 106,571.96
10/8/2019	536	3001705	Airgas	\$	95.00	\$ 106,476.96
10/8/2019	536	3001200	Frontier Communications	\$	222.21	\$ 106,254.75
10/11/2019	536		City Contribution	\$	80,000.00	\$ 186,254.75
	536		October Revenue	\$		\$ 190,326.25
10/30/2019	536	3002801	County Cost Allocation	\$	8,300.00	\$ 182,026.25
11/4/2019	536	3002300	PP&C - Auditors	\$	355.00	\$ 181,671.25
11/4/2019	536	3002300	KMTG - Attorney	\$	117.50	\$ 181,553.75

11/4/2019	536	3002200	US Bank (fees)	\$	78.00	\$	181,475.75
11/4/2019	536	3001705	Airgas	\$	231.37	\$	181,244.38
11/4/2019	536	3001705	Ace Hardware	\$	88.41	\$	181,155.97
11/4/2019	536	3003010	LMUD	\$	1,612.17	\$	179,543.80
11/19/2019	536	3002300	City - Staff	\$	2,037.14	\$	177,506.66
11/19/2019	536	3002359	City employees	\$	10,178.17	\$	167,328.49
11/4/2019	536	3002807	Martin	\$	25.00	\$	167,303.49
11/4/2019	536	3003050	City- natural gas	\$	221.23	\$	167,082.26
11/4/2019	536	3003060	City - Geothermal	\$	1,236.44	\$	165,845.82
11/5/2019	536	3003030	SSD	\$	156.00	\$	165,689.82
11/8/2019	536	3003040	C&S	\$	194.65	\$	165,495.17
11/8/2019	536	3001705	Airgas	\$	95.00	\$	165,400.17
11/8/2019	536	3001705	Airgas	\$	255.63	\$	165,144.54
11/19/2019	536	3002300	KMTG - Attorney	\$	82.75	\$	165,061.79
11/19/2019	536	3001200	Frontier Communications	\$	213.18	\$	164,848.61
11/30/2019	536		November Revenue			\$	170,033.61
12/2/2019	536	3001705	Ace Hardware	\$	11.57	\$	170,022.04
12/2/2019	536	3003010	LMUD	\$	1,155.26	\$	168,866.78
12/10/2019	536	3001500	CAPRI - Insurance	\$	5,354.50	\$	163,512.28
12/10/2019	536	3001705	Airgas	\$	95.00	\$	163,417.28
12/10/2019	536	3001200	Frontier Communications	\$	222.21	\$	163,195.07
12/10/2019	536	3002807	Martin	\$	25.00	\$	163,170.07
12/17/2019	536	3002300	City - Staff	\$	1,303.91	\$	161,866.16
12/17/2019	536	3002359	City Employees	\$	1,426.65	\$	160,439.51
12/23/2019	536	3001705	Airgas	\$	209.90	\$	160,229.61
12/31/2019	536	3003050	City - natural gas	\$	75.71	\$	160,153.90
12/31/2019	536	3003060	City - Geothermal	\$	379.09	\$	159,774.81
	535	2003000				\$	159,776.85
	536	2003000				\$	160,644.19
1/6/2020	536	3003010	LMUD	\$	770.49	\$	159,873.70
1/6/2020	536	3002807	Martin	\$	25.00	\$	159,848.70
1/10/2020	536	3003050	City - natural gas	\$	8.93	\$	159,839.77
1/10/2020	536	3003060	City - Geothermal	\$	379.09	\$	159,460.68
1/10/2020	536	3003030	SSD	\$	156.00	\$	159,304.68
1/10/2020	536	3001705	Airgas	\$	95.00	\$	159,209.68
1/10/2020	536	3001200	Frontier Communications	\$	220.44	\$	158,989.24
1/27/2020	536	3002300	City - Staff	\$	1,108.10	\$	157,881.14
1/27/2020	536	3002359	City Employees	\$	714.38	\$	157,166.76
2/3/2020	536	3002807	Martin	\$	25.00	\$	157,141.76
2/3/2020	536	3002807	Voltage Specialists	\$	328.00	\$	156,813.76
2/10/2020	536	3001705	Airgas	\$	95.00	\$	156,718.76
2/10/2020	536	3003010	LMUD	\$	871.59	\$	155,847.17
3/3/2020	536	3001200	Frontier Communications	\$	220.41	\$	155,626.76
2/21/2020	536	3002300	PP&C - Auditors	\$	3,165.00	\$	152,461.76
2/21/2020	535	3006200	Recreonics	\$	15,207.45	\$	137,254.31
2/24/2020	536	2007400	County Contribution	\$	80,000.00	\$	217,254.31
3/2/2020	536	3003010	LMUD	\$	794.54	\$	216,459.77

3/2/2020	536	3001705	Ace Hardware	\$	69.42	\$ 216,390.35
3/3/2020	536	3002807	Martin	\$	25.00	\$ 216,365.35
3/3/2020	536	3002300	Tax Payment	\$	244.94	\$ 216,120.41
3/9/2020	536	3003030	SSD	\$	156.00	\$ 215,964.41
3/9/2020	536	3003050	City - natural gas (Feb)	\$	9.32	\$ 215,955.09
3/9/2020	536	3003060	City - Geothermal (Feb)	\$	1,015.54	\$ 214,939.55
3/9/2020	536	3003050	City - natural gas	\$	15.88	\$ 214,923.67
3/9/2020	536	3003060	City - Geothermal	\$	379.09	\$ 214,544.58
3/10/2020	536	3002300	PP&C - Auditors	\$	750.00	\$ 213,794.58
3/10/2020	536	3001200	Frontier	\$	220.41	\$ 213,574.17
3/10/2020	536	3001705	Airgas	\$	98.60	\$ 213,475.57
3/30/2020	536	3002801	County Cost Allocation	\$	8,300.00	\$ 205,175.57
3/30/2020	536	3003010	LMUD	\$	770.49	\$ 204,405.08
4/7/2020	536	3001200	Frontier	\$	219.58	\$ 204,185.50
4/7/2020	536	3001705	Airgas	\$	98.60	\$ 204,086.90
4/7/2020	536	3002807	Martin	\$	25.00	\$ 204,061.90
4/7/2020	536	3003050	City - Natural Gas	\$	8.93	\$ 204,052.97
4/7/2020	536	3003060	City - Geothermal	\$	379.09	\$ 203,673.88
4/13/2020	536	3002300	PP&C - Auditors	\$	500.00	\$ 203,173.88
4/28/2020	536	3001705	Airgas	\$	192.47	\$ 202,981.41
4/28/2020	536	3001705	Lincoln	\$	1,893.34	\$ 201,088.07
4/28/2020	536	3003010	LMUD	\$	842.63	\$ 200,245.44
5/4/2020	536	3003050	City - Natural Gas	\$	8.93	\$ 200,236.51
5/4/2020	536	3003060	City - Geothermal	\$	379.09	\$ 199,857.42
5/4/2020	536	3002807	Martin	\$	25.00	\$ 199,832.42
5/12/2020	536	3001200	Frontier	\$	210.55	\$ 199,621.87
5/12/2020	536	3002300	PP&C - Auditors	\$	85.00	\$ 199,536.87
5/12/2020	536	3001705	Airgas	\$	98.60	\$ 199,438.27
5/12/2020	536	3003030	SSD	\$	156.00	\$ 199,282.27
						\$ 199,282.27

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\$ 216,740.51    \$ 187,630.09

	Date	2019/2020 Budget	spent	Budgeted Amounts	
<b>3001150</b>		<b>Safety Equipment and Supplies</b>		<b>\$ 1,000.00</b>	
	8/26/2019	US Bank - partial	\$ 84.29		
				\$ 84.29	\$ 84.29
				\$ 915.71	
<b>3001200</b>		<b>Communications</b>		<b>\$ 2,600.00</b>	
	7/9/2019	Frontier	\$ 212.65		
	8/13/2019	Frontier	\$ 212.65		
	9/9/2019	Frontier	\$ 212.65		
	10/8/2019	Frontier	\$ 222.21		
	11/19/2019	Frontier	\$ 213.18		
	12/10/2019	Frontier	\$ 222.21		
	1/10/2020	Frontier	\$ 220.44		
	3/3/2020	Frontier for Feb.	\$ 220.41		
	3/10/2020	Frontier	\$ 220.41		
	4/7/2020	Frontier	\$ 219.58		
	5/12/2020	Frontier	\$ 210.55		
				\$ 2,386.94	\$ 2,386.94
				\$ 213.06	
<b>3001400</b>		<b>Janitorial Supplies</b>		<b>\$ 2,000.00</b>	
	7/26/2019	Office Depot (partial)	\$ 160.25		
	9/23/2019	Office Depot	\$ 220.19		
	9/23/2019	Office Depot	\$ 45.57		
				\$ 426.01	\$ 426.01
				\$ 1,573.99	
<b>3001500</b>		<b>Insurance</b>		<b>\$ 8,800.00</b>	
	7/26/2019	CAPRI	\$ 5,354.50		
	12/10/2019	CAPRI	\$ 5,354.50		
				\$ 10,709.00	\$ 10,709.00
				\$ (1,909.00)	
<b>3001705</b>		<b>Maintenance - Pool</b>		<b>\$ 29,300.00</b>	
	7/26/2019	Airgas	\$ 197.61		
	7/26/2019	Airgas	\$ 168.05		
	8/13/2019	Airgas	\$ 95.00		
	8/13/2019	Airgas	\$ 151.04		
	8/13/2019	Lincoln	\$ 75.95		
	8/13/2019	Ace Hardware	\$ 33.88		
	8/26/2019	Airgas	\$ 198.47		
	8/26/2019	Lincoln	\$ 72.65		
	8/26/2019	Lincoln	\$ 345.57		
	8/29/2019	Ace Hardware	\$ 408.42		
	9/9/2019	Airgas	\$ 95.00		
	9/9/2019	Airgas	\$ 182.57		
	9/23/2019	Airgas	\$ 257.86		
	10/1/2019	Lincoln	\$ 2,062.42		
	10/1/2019	Ace Hardware	\$ 36.67		
	10/7/2019	Airgas	\$ 272.08		
	10/8/2019	Airgas	\$ 95.00		

11/4/2019	Airgas	\$	231.37
11/4/2019	Ace Hardware	\$	88.41
11/8/2019	Airgas	\$	95.00
11/8/2019	Airgas	\$	255.63
12/2/2019	Ace Hardware	\$	11.57
12/10/2019	Airgas	\$	95.00
12/23/2019	Airgas	\$	209.90
1/20/2020	Airgas	\$	95.00
2/10/2020	Airgas	\$	95.00
3/2/2020	Ace Hardware	\$	69.42
3/10/2020	Airgas	\$	98.60
4/7/2020	Airgas	\$	98.60
4/28/2020	Airgas	\$	192.47
4/28/2020	Lincoln	\$	1,893.34
5/12/2020	Airgas	\$	98.60

\$	8,376.15	\$	8,376.15
\$	20,923.85		

**3002200 Office Expenses**

7/1/2019	Deposit Slips (directly taken out)	\$	56.90
7/26/2019	US Bank (Partial)	\$	55.94
7/26/2019	Office Depot (Partial)	\$	78.24
8/26/2019	US Bank (Partial)	\$	99.99
10/1/2019	US Bank - late fee	\$	39.00
11/4/2019	US Bank - late fees	\$	78.00

\$	408.07	\$	408.07
\$	2,091.93		

**3002250 Bank & Credit Card Fees**

\$	-	\$	-
\$	-		

**3002251 Cash Over/Short**

\$	-	\$	-
\$	-		

**3002300 Prof. & Spec: Services (City Staff, Auditors, Legal)**

\$	28,000.00		
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7/18/2019	City - Staffing	\$	1,803.33
8/13/2019	CAPRD - dues	\$	400.00
8/13/2019	KMTG - Attorney	\$	117.50
9/17/2019	City staff time	\$	1,700.65
11/4/2019	Auditors - PP&C	\$	355.00
11/4/2019	KMTG - Attorney	\$	117.50
11/19/2019	City staff time	\$	2,037.14
11/19/2019	KMTG - Attorney	\$	82.75
12/17/2019	City staff time	\$	1,303.91
1/27/2020	City staff time	\$	1,108.10
3/3/2020	Tax payment	\$	244.94
2/21/2020	PP&C - Auditors	\$	3,165.00
3/10/2020	PP&C - Auditors	\$	750.00
4/13/2020	PP&C - Auditors	\$	500.00
5/12/2020	PP&C - Auditors	\$	85.00

\$	13,770.82	\$	13,770.82
\$	14,229.18		

**3002359 Contract Staff Services (Pool Employees)**

\$	135,000.00		
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7/16/2019	City Reimbursement	\$	25,825.17
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9/17/2019	City Employees	\$ 53,590.66
11/19/2019	City Employees	\$ 10,178.17
12/17/2019	City Employees	\$ 1,426.65
1/27/2020	City Employees	\$ 714.38

\$	91,735.03	\$ 91,735.03
\$	43,264.97	
\$	1,600.00	

**3002400 Publications/Legal Notices**  
 8/26/2019 Lassen Addressing \$ 64.35

\$	64.35	\$ 64.35
\$	1,535.65	

**3002701 Non-Capitalized Equipment (under \$5,000)**

\$	8,000.00	
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\$	-	\$ -
\$	8,000.00	
\$	-	

**3002800 Till and Safe Money**

\$	-	\$ -
\$	-	
\$	3,200.00	

**3002801 County Wide Allocations (Quarterly)**  
 10/30/2019 County Wide Allocations (Half) \$ 8,300.00

\$	8,300.00	\$ 8,300.00
\$	(5,100.00)	

**3002807 Electronic Surveillance**

7/9/2019	Martin	\$ 25.00
8/13/2019	Martin	\$ 25.00
9/9/2019	Martin	\$ 25.00
10/8/2019	Martin	\$ 25.00
11/4/2019	Martin	\$ 25.00
12/10/2019	Martin	\$ 25.00
1/6/2020	Martin	\$ 25.00
2/3/2020	Martin	\$ 25.00
2/3/2020	Voltage Specialists	\$ 328.00
3/3/2020	Martin	\$ 25.00
4/7/2020	Martin	\$ 25.00
5/4/2020	Martin	\$ 25.00

\$	603.00	\$ 603.00
\$	397.00	
\$	2,000.00	

**3002901 Conferences/Training**  
 7/26/2019 US Bank (Partial) \$ 723.00

\$	723.00	\$ 723.00
\$	1,277.00	

**3003000 General Utilities**

\$	-	
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<b>3003010</b>	<b>Utilities - Electric</b>		<b>\$</b>	<b>14,000.00</b>	
	7/9/2019 LMUD	\$	1,799.55		
	8/13/2019 LMUD	\$	1,535.02		
	8/29/2019 LMUD	\$	1,900.74		
	10/1/2019 LMUD	\$	1,515.98		
	11/4/2019 LMUD	\$	1,612.17		
	12/2/2019 LMUD	\$	1,155.26		
	1/6/2020 LMUD	\$	770.49		
	2/10/2020 LMUD	\$	871.59		
	3/2/2020 LMUD	\$	794.54		
	3/30/2020 LMUD	\$	770.49		
	4/28/2020 LMUD	\$	842.63		
				<b>\$ 13,568.46</b>	\$ 13,568.46
				<b>\$ 431.54</b>	
<b>3003020</b>	<b>Water</b>				
				<b>\$ -</b>	\$ -
				<b>\$ -</b>	
<b>3003030</b>	<b>Utilities - Sewer</b>		<b>\$</b>	<b>1,600.00</b>	
	7/9/2019 SSD	\$	156.00		
	9/9/2019 SSD	\$	156.00		
	11/5/2019 SSD	\$	156.00		
	1/10/2020 SSD	\$	156.00		
	3/9/2020 SSD	\$	156.00		
	5/12/2020 SSD	\$	156.00		
				<b>\$ 936.00</b>	\$ 936.00
				<b>\$ 464.00</b>	
<b>3003040</b>	<b>Utilities - Trash Service</b>		<b>\$</b>	<b>1,600.00</b>	
	7/9/2019 C&S	\$	276.91		
	7/9/2019 C&S	\$	200.20		
	8/13/2019 C&S	\$	200.20		
	9/23/2019 C&S	\$	200.20		
	10/8/2019 C&S	\$	197.65		
	11/8/2019 C&S	\$	194.65		
				<b>\$ 1,269.81</b>	\$ 1,269.81
				<b>\$ 330.19</b>	
<b>3003050</b>	<b>Utilities - Natural Gas</b>		<b>\$</b>	<b>500.00</b>	
	7/9/2019 City	\$	514.98		
	8/13/2019 city	\$	15.49		
	9/9/2019 city	\$	13.95		
	10/7/2019 city	\$	301.13		
	11/4/2019 city	\$	221.23		
	12/31/2019 City	\$	75.71		
	1/10/2020 City	\$	8.93		
	3/9/2020 City (feb)	\$	9.32		
	3/9/2020 City	\$	15.88		
	4/7/2020 City	\$	8.93		
	5/4/2020 City	\$	8.93		
				<b>\$ 1,194.48</b>	\$ 1,194.48
				<b>\$ (694.48)</b>	
<b>3003060</b>	<b>Utilities - Geothermal</b>		<b>\$</b>	<b>10,700.00</b>	
	7/9/2019 City	\$	379.09		
	8/13/2019 City	\$	1,535.36		
	9/9/2019 City	\$	1,523.99		
	10/7/2019 City	\$	1,236.44		

11/4/2019 City (9/9/19 - 10/4/19)	\$ 1,236.44
12/31/2019 City	\$ 379.09
1/10/2020 City	\$ 379.09
3/9/2020 City (left from Imud bill october)	\$ 1,015.54
3/9/2020 City	\$ 379.09
4/7/2020 City	\$ 379.09
5/4/2020 City	\$ 379.09

\$	8,822.31	\$	8,822.31
\$	1,877.69		
\$	5,000.00		

3004900 Depreciation

\$	5,000.00	\$	-
\$	2,000.00		

3005500 Store Concessions

7/9/2019 Alpine	\$ 126.20
7/26/2019 Alpine	\$ 170.40
7/26/2019 Alpine	\$ 183.40
8/13/2019 Alpine	\$ 37.80
8/13/2019 Alpine	\$ 16.80
8/26/2019 Alpine	\$ 38.20
8/26/2019 Alpine	\$ 69.40
9/23/2019 Alpine	\$ 58.20

\$	700.40	\$	700.40
\$	1,299.60		
\$	500.00		

3005501 Recreation Activity Supplies

8/26/2019 US Bank (Partial)	\$ 44.52
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\$	44.52	\$	44.52
\$	455.48		
\$	8,000.00		

3006050 Landscaping & Improvements

\$	-	\$	-
\$	8,000.00		
\$	-		

3006100

\$	-	\$	-
\$	-		

3010000 Appropriation For Contingencies

\$	-	\$	-
\$	-		

FUND 535

3006200 2/21/2020 Recreonics - Diving Board	\$ 17,000.00
	\$ 15,207.45

\$	15,207.45	\$	15,207.45
\$	1,792.55		

\$ 179,330.09

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** Approve City Reimbursement Request through May 1, 2020.

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**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 for the period of December 28, 2019 through May 1, 2020.

**FISCAL IMPACT:** \$8,740.03

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

**ATTACHMENTS:** Reimbursement Request with documentation



**City of Susanville  
Administrative Services Department**

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

**INVOICE**

**Invoice Date:** May 19, 2020

**Account #:** 4493

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

**TOTAL DUE:** \$ 8,740.03  
**Payment Due:** UPON RECEIPT

**SUBJECT: Reimbursement for Administrative, Management & Operational Services and Associated Direct Costs December 28<sup>th</sup> through May 1, 2020.**

**Description:**

Reimbursement for Administrative Services (12/28/19 – 5/1/20)	\$ 5,354.49
Reimbursement for Pool Employees (12/28/19 – 5/1/20)	\$ <u>3,385.54</u>

<b>TOTAL DUE</b>	<b>\$8,740.03</b>
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**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:** \$8,740.03  
**Payment Due:** UPON RECEIPT

**Amount Paid:** \$

**Date of Invoice:** May 19, 2020

City Account Code # (see Debi)

**December 28th through May 1, 2020**

Administrative	Hours	Wage		
Executive Officer (meetings, agenda review, draft policy, resolution prep, etc...)	15.00	\$ 86.36	\$	1,295.40
Administrative (minutes review, agendas, claim forms, financials, etc)	66.00	\$ 59.58	\$	3,932.28
Parks Superintendent	3.00	\$ 42.27	\$	126.81
			\$	5,354.49

Pool Employees	Hours	Wage		
Pool Manager	109.00	\$ 31.06	\$	3,385.54
Overtime - Manager		\$ -	\$	-
			\$	-
Assistant Pool Manager	0.00	\$ 25.33	\$	-
Overtime - Asst. Manager		\$ -	\$	-
			\$	-
Head Swim Instructor	0.00	18.83	\$	-
			\$	-
Head Program Instructor	0.00	18.38	\$	-
			\$	-
Head Lifeguard	0.00	18.38	\$	-
			\$	-
Lifeguards/Swim Instructors	0.00	14.00	\$	-
			\$	-
	Total		\$	3,385.54

Publications \$ -

Training (Lifeguard Trainer) - travel expenses \$ -

\$ 8,740.03

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** Discussion regarding County's A87 Plan

**PRESENTED BY:** Nancy Cardenas, Treasurer

**SUMMARY:** Ms. Cardenas will provide an explanation of the County's A87 Plan and how the HLVRA is charged.

**FISCAL IMPACT:** None.

**ACTION  
REQUESTED:** Information Only.

**ATTACHMENTS:** Cost Allocation Plan Fiscal year 17/18  
Cost Allocation Plan Fiscal year 18/19  
Cost Allocation Plan Fiscal year 19/20

12.22.2016

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

FY16, for use in FY18

Summary Schedule

Department	526-0441 Consolidated Courts	528-0432 Child Support Services	531-5310 County Childrens Fund	536-0950 Community Pool Construction	538-5381 Honey Lake	570-5701 Lassen Transit Service	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	585-0241 Solid Waste Fund	588-0943 Westwood Business Park
1 Building Depreciation	\$4,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,041	1,800	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	1,586	9	124	70	856	0	0	1,086	90
4 0281 Employee Benefits	0	224	0	0	0	0	0	0	202	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	8,120	43	609	1,971	9,433	0	0	15,550	941
7 0041 Personnel/Risk	0	3,039	0	0	0	0	0	0	2,749	0
8 0061 Auditor-Controller	2,220	10,464	288	407	1,244	3,458	110	46	(23,883)	255
9 0141 County Counsel	0	233	0	0	1,260	902	0	0	12,443	0
10 0221 DPW- Buildings & Grounds	42,537	8,665	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	2,358	10	148	83	2,047	0	0	3,014	108
<b>Total Current Allocations</b>	<b>50,145</b>	<b>36,488</b>	<b>350</b>	<b>1,164</b>	<b>4,628</b>	<b>16,695</b>	<b>110</b>	<b>46</b>	<b>11,161</b>	<b>1,394</b>
<b>Less: Prior Year Allocations</b>	<b>169,528</b>	<b>25,546</b>	<b>377</b>	<b>763</b>	<b>1,710</b>	<b>13,727</b>	<b>479</b>	<b>139</b>	<b>(4,346)</b>	<b>849</b>
<b>Carry-Forward</b>	<b>(119,384)</b>	<b>10,942</b>	<b>(27)</b>	<b>524</b>	<b>2,919</b>	<b>2,968</b>	<b>(369)</b>	<b>(93)</b>	<b>15,507</b>	<b>545</b>
<b>Proposed Costs</b>	<b>\$(69,239)</b>	<b>\$47,430</b>	<b>\$322</b>	<b>\$1,811</b>	<b>\$7,547</b>	<b>\$19,663</b>	<b>\$(259)</b>	<b>\$(47)</b>	<b>\$26,668</b>	<b>\$1,938</b>

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

**Summary Schedule**

Department	531-5310 County Childrens Fund	536-0950 Community Pool Construction	538-5381 Honey Lake	570-5701 Lassen Transit Service	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	585-0241 Solid Waste Fund	588-0943 Westwood Business Park	589-0945 Johnstonville Water System	590-5901 RDA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	14	221	46	1,413	0	0	1,935	0	0	0
4 0281 Employee Benefits	0	0	0	0	0	0	225	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	53	1,157	4,220	8,762	0	0	11,365	338	0	135
7 0041 Personnel/Risk	0	0	0	0	0	0	3,348	0	0	0
8 0061 Auditor-Controller	216	742	572	3,004	89	42	(25,493)	9	0	0
9 0141 County Counsel	0	0	4,586	156	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	13	210	40	2,027	0	0	3,254	0	0	0
<b>Total Current Allocations</b>	<b>297</b>	<b>2,330</b>	<b>9,464</b>	<b>15,362</b>	<b>89</b>	<b>42</b>	<b>(5,365)</b>	<b>347</b>	<b>0</b>	<b>135</b>
Less: Prior Year Allocations	562	2,204	2,798	17,363	375	134	(6,541)	549	761	42
Carry-Forward	(264)	126	6,666	(2,000)	(286)	(92)	1,176	(202)	(761)	93
<b>Proposed Costs</b>	<b>\$33</b>	<b>\$2,456</b>	<b>\$16,131</b>	<b>\$13,362</b>	<b>\$(197)</b>	<b>\$(51)</b>	<b>\$(4,189)</b>	<b>\$145</b>	<b>\$(761)</b>	<b>\$229</b>

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	526-0441 Consolidated Courts	528-0432 Child Support Services	531-5310 County Childrens Fund	536-0950 Community Pool Construction	538-5381 Honey Lake	570-5701 Lassen Transit Service	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	573-5731 LCTC Prop 1B	574-5741 Lassen Co Transportatio n
1 Building Depreciation	\$0	\$(1,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,786	0	0	0	171	0	0	0	0
3 0101 Non Departmental	0	1,323	21	621	108	1,166	227	0	131	537
4 0281 Employee Benefits	0	275	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	7,083	99	2,953	3,479	9,910	3,030	0	617	2,535
7 0041 Personnel/Risk	0	3,267	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	4,439	7,756	280	4,795	1,409	3,770	236	40	118	627
9 0141 County Counsel	0	1,086	0	0	5,626	2,020	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	29,106	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	1,512	19	574	100	1,845	359	0	121	497
<b>Total Current Allocations</b>	<b>4,439</b>	<b>51,313</b>	<b>418</b>	<b>8,944</b>	<b>10,723</b>	<b>18,882</b>	<b>3,852</b>	<b>40</b>	<b>986</b>	<b>4,196</b>
<b>Less: Prior Year Allocations</b>	<b>50,145</b>	<b>36,488</b>	<b>350</b>	<b>7,287</b>	<b>4,628</b>	<b>16,695</b>	<b>110</b>	<b>46</b>	<b>0</b>	<b>0</b>
<b>Carry-Forward</b>	<b>(45,706)</b>	<b>14,825</b>	<b>69</b>	<b>7,657</b>	<b>6,095</b>	<b>2,187</b>	<b>3,742</b>	<b>(6)</b>	<b>0</b>	<b>0</b>
<b>Proposed Costs</b>	<b>\$(41,266)</b>	<b>\$66,137</b>	<b>\$487</b>	<b>\$16,601</b>	<b>\$16,817</b>	<b>\$21,069</b>	<b>\$7,594</b>	<b>\$33</b>	<b>\$986</b>	<b>\$4,196</b>

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** Discussion regarding HLVRA Utilizing City for Auditor Services

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**SUMMARY:** Discussion to occur regarding the option of utilizing the City for Auditor services while leaving Treasury services with the County.

**FISCAL IMPACT:** None.

**ACTION  
REQUESTED:** Direction to staff.

**ATTACHMENTS:** None.

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** Discussion regarding upcoming Amendment No. 3 of the Services Agreement with the City

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**SUMMARY:** The Honey Lake Valley Recreation Authority has an agreement with the City to provide managerial, administrative and operational services. It was the intent to present the appendix of the agreement annually to update the wages for the employees. The last time the wages were updated was February 20, 2018 and, at this time, must be updated to reflect the wages of those who are performing work for the HLVRA.

In addition, staff would like to add additional positions to account for time spent on payroll, human resources and other additional staff time as needed to perform the duties required by the HLVRA. Staff, both current and newly added positions, will continue to track time and continue with the direct billing process while providing a description of duties performed.

**FISCAL IMPACT:** Increase reimbursed rates to City for employees as listed in the Amendment

**ACTION REQUESTED:** Direction to staff

**ATTACHMENTS:** Current contract with Amendment No. 2

**AMENDMENT NO. 2 TO AGREEMENT WITH CITY OF SUSANVILLE FOR  
ADMINISTRATIVE AND OPERATIONAL SERVICES  
FOR THE HONEY LAKE VALLEY RECREATION AUTHORITY**

This Amendment No. 2 to the Agreement for Administrative and Operational Services for the Honey Lake Valley Recreation Authority, dated November 1, 2017 ("Agreement"), between the Honey Lake Valley Recreation Authority ("HLVRA") and the City of Susanville ("City") is made and entered into this 21st day of February, 2018.

**RECITALS**

**WHEREAS**, under the Agreement, the City provides HLVRA with administrative, managerial and operational services; and

**WHEREAS**, the Agreement states that the HLVRA shall reimburse the City for personnel and direct costs incurred by the City in providing said services at the hourly rates as included in Appendix "A" to the Agreement; and

**WHEREAS**, the parties desire to update Appendix A, as the Program Instructor position was added, the Lifeguard and Swim Instructor positions were combined, and the Swim Instructor I and II and Lifeguard I and II positions were deleted; and

**WHEREAS**, the Assistant Pool Director/Manager hourly rate has been increased by the City as requested by the HLVRA as well as the Lifeguard/Swim Instructor hourly rate.

**NOW THEREFORE**, in consideration of the foregoing and the mutual promises hereinafter expressed, the parties mutually agree as follows:

**1. Amendment to Appendix A**

Both parties hereby agree that, Appendix A of the Agreement shall be replaced with the revised version which is attached hereto as Attachment 1.

**2. Remaining Terms Unaffected**

Except as expressly provided herein, nothing in this Amendment No. 2 shall be deemed to waive or modify any of the other provisions of the Agreement or prior amendments. In the event of any conflict between this Amendment No. 2 and the Contract, or any previous amendments, the terms of this Amendment No. 2 shall prevail.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF the parties hereto have executed this Agreement as the date herein set forth.

Approved by HLVRA:

  
\_\_\_\_\_  
Brian Wilson, HLVRA President

Date: 3/12/18

Approved by City:

  
\_\_\_\_\_  
Kathie Garnier, Mayor

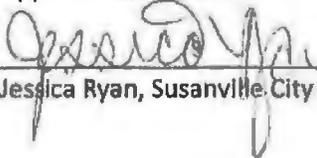
Date: 2/22/18

Approved as to Form:

\_\_\_\_\_  
Maggie Stern, HLVRA Legal Counsel

Date: \_\_\_\_\_

Approved as to Form:

  
\_\_\_\_\_  
Jessica Ryan, Susanville City Attorney

Date: 02/22/18

**IN WITNESS WHEREOF** the parties hereto have executed this Agreement as the date herein set forth.

Approved by HLVRA:

\_\_\_\_\_  
Brian Wilson, HLVRA President

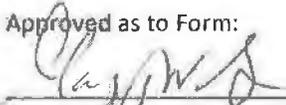
Date: \_\_\_\_\_

Approved by City:

\_\_\_\_\_  
Kathie Garnier, Mayor

Date: \_\_\_\_\_

Approved as to Form:

  
\_\_\_\_\_  
Maggie Stern, HLVRA Legal Counsel

Date: 2/26/18

Approved as to Form:

\_\_\_\_\_  
Jessica Ryan, Susanville City Attorney

Date: \_\_\_\_\_

Appendix AManagement & Administrative Positions

## Actual Cost (weighted cost):

City Administrator	\$86.36 per hour
Assistant to the CA	\$59.58 per hour
Project Manager	\$47.74 per hour
City Engineer	\$74.31 per hour
City Planner	\$60.63 per hour
Parks Superintendent	\$42.27 per hour

Operational Positions

Actual Cost w/in Range Indicated: (weighted cost)	Actual Wage w/in Range Indicated: (regular rate)
--	---

Pool Director/Manager	\$ 31.03-\$34.61/hour	\$22.44-\$25.39/hr (range 938)
Assistant Pool Manager	\$ 25.33-\$28.66/hour	\$20.84-\$23.58/hr (range 935)
Head Swim Instructor	\$ 18.83-\$21.31/hour	\$15.49-\$17.53/hr (range 923)
Head Program Instructor	\$ 18.38-\$20.79/hour	\$15.12-\$17.10/hr (range 922)
Head Lifeguard	\$ 18.38-\$20.79/hour	\$15.12-\$17.10/hr (range 922)
Life Guard/Swim Instructor	\$ 14.00-\$15.84/hour	\$11.52-\$13.03/hr (range 911)
Maintenance Worker Parks	\$ 13.66 per hour	

Overtime Rates (Daily/Weekly Overtime Premium)

Pool Director/Manager	\$ 34.39-\$38.91 per hour
Assistant Pool Manager	\$ 31.93-\$36.13 per hour
Head Swim Instructor	\$ 23.74-\$26.86 per hour
Head Program Instructor	\$ 23.17-\$26.30 per hour
Head Lifeguard	\$ 23.17-\$26.30 per hour
Lifeguard/Swim Instructor	\$ 17.22-\$19.97 per hour

**AGREEMENT FOR ADMINISTRATIVE AND OPERATIONAL SERVICES  
FOR THE HONEY LAKE VALLEY RECREATION AUTHORITY**

THIS AGREEMENT is entered into as of this 1<sup>st</sup> day of November 2017, by and between the CITY OF SUSANVILLE (hereinafter "CITY"), and the HONEY LAKE VALLEY RECREATION AUTHORITY (hereinafter "HLVRA"), a joint powers agency formed pursuant to the Joint Powers Exercise of Powers Act, Government Code Section §6500 et seq., by the City of Susanville and the County of Lassen.

**RECITALS**

**WHEREAS**, pursuant to Government Code Section §6500 et seq. and the Joint Powers Agreement Between the City of Susanville and the County of Lassen for the creation and operation of a Joint Powers Authority for the purpose of constructing a Community Swimming Pool (hereinafter "JPA Agreement"), HLVRA is authorized to enter into an agreement with the CITY for Management, Administrative and Operational Services; and

**WHEREAS**, on December 10, 2013, the City of Susanville began providing Management and Administrative Services to the Honey Lake Valley Recreation Authority; and

**WHEREAS**, the Honey Lake Valley Recreation Authority requested that the City of Susanville also provide operational services; and

**NOW THEREFORE**, in consideration of the foregoing and the mutual promises hereinafter expressed, the parties mutually agree as follows:

**TERMS**

1. **TERM.** This Agreement shall become effective on the date it is approved by the respective agencies and shall continue until terminated by either party.
2. **MANAGEMENT, ADMINISTRATIVE AND OPERATIONAL SERVICES TO BE PROVIDED BY CITY.** CITY shall provide the following Management, Administrative and Operational Services to the HLVRA.
  - a) Overseeing all aspects of the project including: planning, financing, property acquisition, site preparation, design, permitting and construction.
  - b) Administer operational and governmental compliance Functions of the Authority
  - c) Administer and oversee Board correspondence and reports
  - d) Preparation of agendas and minute keeping
  - e) Contract management
  - f) Additional administrative duties as needed
  - g) Hiring pool facility staff, payroll, human resources, training and operations
3. **REIMBURSEMENT RATES.** In consideration of CITY's fulfillment of the promised services, HLVRA shall reimburse CITY for personnel and direct costs incurred by CITY in providing Management, Administrative and Operational Services to the HLVRA. The hourly rates are included in "Appendix A" and

will be updated annually and becomes effective upon Board approval. Requests for reimbursement request shall not exceed the HLVRA's budget appropriation for staff services.

4. **METHOD OF REIMBURSEMENT.** Reimbursement requests for services and direct costs incurred by CITY after the execution of this Agreement shall be presented to the HLVRA Board for approval and shall include a description of time and services provided. CITY shall submit such invoices to the Board for review and approval. Such invoices shall be paid to CITY within thirty (30) days of approval.

5. **SERVICE STANDARDS.**

CITY agrees that services shall be performed and completed in the manner and according to the professional standards observed by a competent practitioner of the profession in which CITY is engaged. CITY shall not, either during or after the term of this Contract, make public any reports or articles, or disclose to any third party any confidential information relative to the work of HLVRA or the operations or procedures of HLVRA without the prior written consent of HLVRA.

CITY shall make every reasonable effort to maintain the stability and continuity of CITY's staff assigned to perform the services required under this Agreement. CITY shall notify HLVRA of any changes in CITY's staff to be assigned to perform the services required under this Agreement. HLVRA reserves the right in its sole discretion to reject and request replacement of any staff assigned by the CITY to the following positions:

- a) Executive Officer
- b) Secretary
- c) Pool Director/Manager

6. **INDEPENDENT AGENCY.**

A. It is understood and agreed that CITY (including CITY's employees) is an independent agency and that no relationship of employer-employee exists between the Parties, or their employees, hereto.

B. CITY's assigned personnel shall not be entitled to any benefits payable to employees of HLVRA, and CITY shall be responsible to ensure necessary labor compliance for the provision of work under this Agreement. CITY shall provide all worker's compensation insurance coverage for all employees performing work under this Agreement. In the event an injury occurs to any employee of the CITY for which the employee or his dependents, in the event of his death, may be entitled to compensation from HLVRA under the provisions of California worker's compensation laws, for which compensation is claimed from HLVRA, such sums shall be paid directly through workers compensation coverage carried by the HLVRA.

C. HLVRA is not required to make any deductions or withholdings from the compensation payable to CITY under the provisions of the Agreement, and is not required to issue W-2 Forms for income and employment tax purposes for any of CITY's assigned personnel.

D. CITY shall not be liable for any worker's compensation, unemployment insurance, or disability claims, made by persons employed directly by HLVRA. CITY shall tender such claims to HLVRA promptly upon receipt. In the event any pool employees are employed by the CITY, and assigned to HLVRA

by this Agreement, HLVRA shall reimburse the City for unemployment insurance claims, if any, made by those operational employees and resulting from the pool season, and shall reimburse CITY within thirty (30) days of receipt of CITY's demand for such reimbursement.

E. CITY, in the performance of its obligations hereunder, is only subject to the control or direction of HLVRA as to the designation of tasks to be performed and the results to be accomplished.

F. Any third party person(s) employed by CITY shall be entirely and exclusively under the direction, supervision, and control of CITY.

G. CITY hereby indemnifies and holds HLVRA harmless from any and all claims that may be made against HLVRA based upon any contention by any third party that an employer-employee relationship exists by reason of this Agreement.

H. It is mutually agreed that all materials prepared by CITY or its employees under this Agreement shall become the property of HLVRA, and CITY shall have no property right therein whatsoever. Immediately upon termination, HLVRA shall be entitled to, and CITY shall deliver to HLVRA, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed and operational plans and documents to that date, whether completed or not, and other such materials as may have been prepared or accumulated to date by CITY in performing this Agreement which is not CITY's privileged information, as defined by law, or CITY's personnel information, along with all other property belonging exclusively to HLVRA which is in CITY's possession.

7. **ACCESS TO RECORDS/RETENTION.** All non-privileged books, documents, papers and records of HLVRA that are directly pertinent to the subject matter of this Agreement shall be available to either party for the purpose of making audit, examination, excerpts and transcriptions. Except where longer retention is required by any federal or state law, or duly adopted records retention schedule, CITY shall retain records until after HLVRA makes final reimbursement for any of the services provided hereunder and all pending matters are closed, whichever is later. HLVRA shall cooperate with CITY and CITY shall cooperate with HLVRA in providing all necessary data in a timely and responsive manner to comply with all reporting and record retention requirements.

8. **ASSETS.** The parties recognize that furniture, equipment, office supplies, vehicles and other personal property will be required by the CITY to carry out its duties under this Agreement. All such personal property which is purchased or otherwise acquired by the CITY shall be the sole property of the CITY and shall remain CITY property upon the termination of this Agreement. If HLVRA purchases or otherwise acquires any personal property for use by the CITY in carrying out the duties of the CITY under this Agreement, such property shall remain the sole property of HLVRA at all times and shall be promptly returned to HLVRA by the CITY upon termination of this Agreement.

9. **INDEMNIFICATION.**

HLVRA shall hold harmless, defend and indemnify CITY from and against any and all claims, suits, actions, costs, attorney's fees (including the reasonable costs of representation by the HLVRA Counsel), expenses, liabilities, damages, judgments, or decrees arising from the aforementioned employee's performance or non-performance of the duties or responsibilities of the HLVRA Administrative Services staff, including, but not limited to, any actions or conduct of the employee(s) arising in the course and scope of the employee(s) service.

CITY shall hold harmless, defend, and indemnify HLVRA from and against any and all claims, suits, actions, costs, attorney's fees (including the reasonable costs of representation by in-house counsel), expenses, liabilities, damages, judgments, or decrees arising from the aforementioned employee's performance or non-performance of any official City duties or responsibilities other than those of the HLVRA Administrative Services staff, including, but not limited to, any actions or conduct of the employee(s) arising outside the course and scope of the employee(s) service, but within the employee's course and scope of employment with CITY.

10. **NOTICES.** All notices required or authorized by this Agreement shall be in writing and shall be delivered in person or by mail. Such notices shall be addressed as noted below, in accordance with the mode of communication selected.

HLVRA

CITY

Honey Lake Valley Recreation Authority  
c/o City of Susanville  
66 North Lassen Street  
Susanville, CA 96130

City of Susanville  
66 North Lassen Street  
Susanville, CA 96130

11. **AMENDMENT/MODIFICATION.** Except as otherwise provided herein, this Agreement may be modified or amended only in writing and with the prior written consent of both parties.

12. **TERMINATION.** This Agreement may be terminated by either HLVRA or CITY upon ninety (90) days written notice.

13. **SEVERABILITY.** If any provision of this Agreement, or any portion thereof, is found by any court of competent jurisdiction to be unenforceable or invalid for any reason, such provision shall be severable and shall not in any way impair the enforceability of any other provision of this Agreement.

14. **WAIVER.** The waiver at any time by any party of any of its rights with respect to a default or other matter arising in connection with this Agreement shall not be deemed a waiver with respect to any subsequent default or other matter.

15. **VENUE.** This Agreement shall be deemed to be made in, and the rights and liabilities of the Parties, and the interpretation and construction of the Agreement governed by and construed in accordance with the laws of the State of California. Any legal action arising out of this Agreement shall be filed in and adjudicated by a court of competent jurisdiction in the County of Lassen, State of California.

16. **ENTIRE AGREEMENT.** This instrument and any attachments hereto constitute the entire Agreement between City and HLVRA concerning the subject matter hereof and supersedes any and all prior oral and written communications between the Parties regarding the subject matter hereof.

**IN WITNESS WHEREOF,** this Agreement was executed by the parties hereto as of the date first above written.

"HLVRA"  
Honey Lake Valley Recreation Authority

By: 

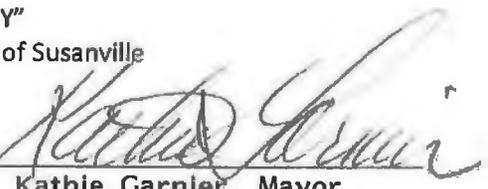
APPROVED AS TO FORM:  
HLVRA Legal Counsel

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APPROVED AS TO FORM:  
Susanville City Attorney

  
Jessica Ryan

"CITY"  
City of Susanville

By:   
Kathie Garnier, Mayor

Appendix A

Management & Administrative Positions

Actual Rate (weighted cost)

City Administrator	\$93.39 per hour
Assistant to the CA	\$56.19 per hour
Project Manager	\$46.86 per hour
City Engineer	\$73.21 per hour
City Planner	\$59.82 per hour
Parks Superintendent	\$40.95 per hour

Operational Positions

	Actual Rate (weight cost)	Newly Created Position Wage (regular rate)
Pool Director/Manager	\$ 27.48 per hour	\$18.42 /hr (range 930)
Assistant Pool Manager	\$ 21.13 per hour	\$17.10 /hr (range 927)
Head Swim Instructor	\$ 19.14 per hour	\$15.49 /hr (range 923)
Swim Instructor II	\$ 16.51 per hour	\$13.36 /hr (range 917)
Swim Instructor I	\$ 15.33 per hour	\$12.41 /hr (range 914)
Swim Instructor	\$ 14.23 per hour	\$11.52 /hr (range 911)
Head Lifeguard	\$ 18.68 per hour	\$15.12 /hr (range 922)
Life Guard II	\$ 16.10 per hour	\$13.03 /hr (range 916)
Life Guard I	\$ 14.95 per hour	\$12.10 /hr (range 913)
Life Guard	\$ 13.55 per hour	\$10.97 /hr (range 909)
Maintenance Worker Parks	\$ 12.97 per hour	

Overtime Rates (Daily/Weekly Overtime Premium)

Pool Director/Manager	\$ 27.63 per hour
Assistant Pool Manager	\$ 25.65 per hour
Head Swim Instructor	\$ 23.24 per hour
Swim Instructor II	\$ 20.04 per hour
Swim Instructor I	\$ 18.62 per hour
Swim Instructor	\$ 17.28 per hour
Head Lifeguard	\$ 22.68 per hour
Life Guard II	\$ 19.55 per hour
Life Guard I	\$ 18.15 per hour
Life Guard	\$ 16.46 per hour

RESOLUTION NUMBER 18-24

**A RESOLUTION OF THE HONEY LAKE VALLEY RECREATION AUTHORITY APPROVING AMENDMENT NO. 2 TO AGREEMENT WITH CITY OF SUSANVILLE FOR ADMINISTRATIVE AND OPERATIONAL SERVICES FOR THE HONEY LAKE VALLEY RECREATION AUTHORITY**

**WHEREAS**, the City of Susanville ("City") and Honey Lake Valley Recreation Authority ("HLVRA") entered into an Agreement for Administrative and Operational Services for the Honey Lake Valley Recreation Authority ("Agreement") on November 1, 2017; and

**WHEREAS**, the Agreement states that the HLVRA shall reimburse the City for personnel and direct costs incurred by the City in providing said services at the hourly rates included in Appendix "A" to the Agreement; and

**WHEREAS**, the parties desire to update Appendix "A" to the Agreement, as some positions and hourly rates have changed as reflected in Appendix A.

**NOW, THEREFORE, BE IT RESOLVED**, that Amendment No. 2 to the Agreement is approved and the President of the Honey Lake Valley Recreation Authority is hereby authorized to sign Amendment No. 2 to the Agreement on behalf of HLVRA.

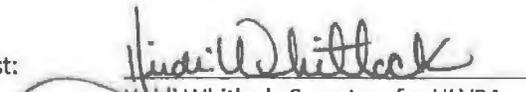
Approved:

  
Brian R. Wilson, President

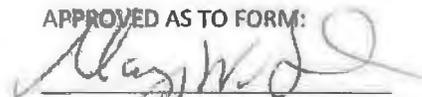
The foregoing **Resolution Number 18-24** was approved and adopted at a special meeting of the Honey Lake Valley Recreation Authority held on the 20th day of February, 2018 by the following vote:

AYES: Hemphill, Garnier and Teeter  
NOES: None  
ABSENT: Wilson and Meserve  
ABSTAIN: None

Attest:

  
Heidi Whitlock, Secretary for HLVRA

APPROVED AS TO FORM:

  
Maggie Stern, HLVRA Legal Counsel

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** Consider **Resolution No. 20-37**, approving authorized signers for the 2020/2021 fiscal year

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**SUMMARY:** The Honey Lake Valley Recreation Authority, on June 18, 2019, adopted the Authorized Signatures for Claims and Transfers Form for the purpose of submitting claims to the Treasurer through June 30, 2020. At this time, staff is requesting that the Board approve the updated form attached as Exhibit "A" through June 30, 2021.

**FISCAL IMPACT:** None.

**ACTION REQUESTED:** Adopt Resolution No. 20-37 designating Authorized Signers for the 2020/2021 fiscal year.

**ATTACHMENTS:** Resolution No. 20-37  
Authorized Signatures for Claims and Transfer Form



LASSEN COUNTY AUDITOR'S OFFICE

AUTHORIZED SIGNATURES FOR CLAIMS AND TRANSFERS

Please list all the authorized signatures for signing accounts payable claims and/or revenue/expenditure transfers. Check the authorized areas and have each employee sign and date the form. Send the original to the Auditor's Office, and keep a copy for your records.

As changes occur, please update the list with the Auditor in order to keep it current.

DEPARTMENT: HLVRA

FUND: ALL B/U: \_\_\_\_\_

TYPED NAME: Heidi Whitlock CLAIMS: YES TRANSFERS: YES

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: 5/19/20

TYPED NAME: Ruth McElrath CLAIMS: YES TRANSFERS: NO

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: 5/19/20

TYPED NAME: Amy Lopez CLAIMS: YES TRANSFERS: NO

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: 5/19/20

TYPED NAME: \_\_\_\_\_ CLAIMS: \_\_\_\_\_ TRANSFERS: \_\_\_\_\_

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TYPED NAME: \_\_\_\_\_ CLAIMS: \_\_\_\_\_ TRANSFERS: \_\_\_\_\_

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**\*NOTE: Include all authorized signers – this form will replace all previously submitted forms.**

**Submitted By:** Heidi Whitlock, Executive Officer

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** Discussion regarding the 2020/2021 Fiscal Year budget

**PRESENTED BY:** Heidi Whitlock, Executive Officer

**SUMMARY:** Staff requests discussion regarding the upcoming 2020/2021 operating budget for the Honey Lake Valley Community Pool. A resolution will be brought back for the formal adoption of the budget.

**FISCAL IMPACT:** None.

**ACTION  
REQUESTED:** Direction to staff.

**ATTACHMENTS:** Proposed 2020/2021 Budget for Fund 534, 535 & 536 (if open)  
Proposed 2021/2021 Budget for Fund 534, 535 & 536 (if closed)

## Adopted 2019/2020 Budget -Honey Lake Valley Community Pool

\*\*\*\*if closed\*\*\*\*

Acct #	Revenues:		
2003203	Daily Passes (Public Swim)		\$0.00
2003206	Lassen Aquatics (Swim Team)		\$0.00
2003214	Summer Passes		\$0.00
2007400	City/County- Annual Contribution		\$160,000.00
2010611	Swim Lessons		\$0.00
2010660	Programming Daily		\$0.00
2010661	Parties/Events Rentals		\$0.00
2010662	Concession Revenues		\$0.00
2010663	School Rentals		\$0.00
2010664	LHS Swim Team		\$0.00
2010665	Punch Cards		\$0.00
2010667	Programming Monthly		\$0.00
2010688	LCC Adaptive PE Class		\$0.00
2011200	Miscellaneous (lock rentals etc)		\$0.00
2011300	Donations/Contributions		\$0.00
	Transfer from Fund Balance	not yet available	
	<b>Total Revenues</b>		<b>\$160,000.00</b>

<b>Expenses: (for fiscal year)</b>			
<b>SERVICES</b>			
3002300	Professional & Specialized Services (City staff time/Auditors/Attorney/CAPRI Dues)		\$28,000.00
3002400	Publications/Marketing/Legal Notices		\$0.00
3002801	County Wide Allocation		\$3,200.00
<b>SUPPLIES</b>			
3001150	Safety Equipment & supplies		\$0.00
3001400	Janitorial Supplies		\$0.00
3001705	Maintenance (Chemicals, etc...)		\$6,000.00
3002200	Office Supplies		\$2,500.00
3005500	Concession Items		\$0.00
3005501	Recreational Activity Supplies		\$0.00
<b>UTILITIES</b>			
3001200	Communications (Phone & Internet)		\$2,600.00
3002807	Surveillance		\$700.00
3003010	Electric		\$10,200.00
3003030	Sewer		\$1,000.00
3003040	Trash Service		\$600.00
3003050	Natural Gas		\$0.00
3003060	Geothermal		\$2,700.00
<b>FIXED ASSETS</b>			
<b>Building and Improvement</b>			
3002701	Non- Capitalized Equipment (under \$5,000)		\$5,000.00
3004900	Depreciation Costs		\$0.00

3006050	Landscaping		\$0.00
	<b>STAFFING</b>		
3002359	Staffing (Pool Employees)		\$75,000.00
3002901	Training - Certifications	CPO Class :)	\$500.00
	<b>ANNUAL LAND EXPENSES</b>		
3001500	Insurance Costs		\$9,000.00
	Total Expenses (Line Items)		\$147,000.00
3010000	<b>Provisions for Contingencies</b>		\$4,000.00
	Transfer Out to Facility Improvement Fund		\$9,000.00
	Transfer Out to Facility Sustainability Fund		\$5,000.00
	Expense Total		\$160,000.00
	Revenue Over (Under) Expenses		\$0.00

## 2020/2021 Budget - HLVRA 535 Pool Facility Improvement

\*new improvements or expansion of the pool site for costs over \$5,000 dollars.

Not yet approved

**Acct #    Revenues:**

	Transfer from 536 fund		\$ 9,000.00
	Transfer from 535 fund balance		\$4,761.23
	Total Revenues		\$13,761.23

**Expenses: (for fiscal year)**

	<b>SERVICES</b>		
3002300	Professional & Specialized Services (City staff time/Attorney)		\$850.00
	<b>STAFFING</b>		
3002359	Staffing (Pool Employees)		\$3,911.23
	<b>CAPITAL EQUIPMENT</b>		
3006200	Capital Equipment		\$9,000.00
	Expense Total		\$13,761.23
	Revenue Over (Under) Expenses		\$ -

## 2020/2021 Budget - HLVRA 534 Pool Facility Sustainability Fund Budget

\*to fund significant maintenance and repair to the pool over the cost of \$5,000 dollars

Not yet approved

Acct #	Revenues:		
	Transfer from 536 Budget		\$ 5,000.00
	Transfer from 534 Fund Balance		\$30,122.38
	Total Revenues		\$35,122.38

<u>Expenses: (for fiscal year)</u>			
	<b>MAINTENANCE</b>		
unknown	Maintenance		\$2,500.00
	<b>CAPITAL EQUIPMENT</b>		
unknown	Capital Equipment		\$2,500.00
	Expense Total		
	Revenue Over (Under) Expenses		\$0.00

**Adopted 2020/2021 Budget -Honey Lake Valley Community Pool**

\*\*\*if we open\*\*\*

Acct #	Revenues:		
2003203	Daily Passes (Public Swim)		\$27,000.00
2003206	Lassen Aquatics (Swim Team)		\$1,200.00
2003214	Summer Passes		\$10,000.00
2007400	City/County- Annual Contribution		\$160,000.00
2010611	Swim Lessons		\$28,000.00
2010660	Programming Daily		\$2,000.00
2010661	Parties/Events Rentals		\$3,400.00
2010662	Concession Revenues		\$3,000.00
2010663	School Rentals		\$3,000.00
2010664	LHS Swim Team		\$0.00
2010665	Punch Cards		\$8,000.00
2010667	Programming Monthly		\$20,000.00
2010688	LCC Adaptive PE Class		
2011200	Miscellaneous (lock rentals etc)		\$100.00
2011300	Donations/Contributions		\$0.00
	Transfer from Fund Balance	not yet available	\$20,000.00
	<b>Total Revenues</b>		<b>\$285,700.00</b>

<b>Expenses: (for fiscal year)</b>			
<b>SERVICES</b>			
3002300	Professional & Specialized Services (City staff time/Auditors/Attorney/CAPRI Dues)		\$28,000.00
3002400	Publications/Marketing/Legal Notices		\$1,600.00
3002801	County Wide Allocation		\$5,700.00
<b>SUPPLIES</b>			
3001150	Safety Equipment & supplies		\$1,000.00
3001400	Janitorial Supplies		\$2,000.00
3001705	Maintenance (Chemicals, etc...)		\$29,300.00
3002200	Office Supplies		\$2,500.00
3005500	Concession Items		\$2,000.00
3005501	Recreational Activity Supplies		\$500.00
<b>UTILITIES</b>			
3001200	Communications (Phone & Internet)		\$2,600.00
3002807	Surveillance		\$1,000.00
3003010	Electric		\$14,000.00
3003030	Sewer		\$1,400.00
3003040	Trash Service		\$1,600.00
3003050	Natural Gas		\$500.00
3003060	Geothermal		\$10,700.00
<b>FIXED ASSETS</b>			
<b>Building and Improvement</b>			
3002701	Non- Capitalized Equipment (under \$5,000)		\$5,000.00
3004900	Depreciation Costs		\$0.00
3006050	Landscaping and Improvements including:		\$0.00
3006100	Building and Equipment		\$2,500.00
<b>STAFFING</b>			
3002359	Staffing (Pool Employees)		\$158,000.00
3002901	Training - Certifications		\$2,000.00
<b>ANNUAL LAND EXPENSES</b>			
3001500	Insurance Costs		\$8,800.00
	<b>Total Expenses (Line Items)</b>		<b>\$280,700.00</b>
3010000	Provisions for Contingencies		\$0.00
	Transfer Out to Facility Improvement Fund		\$5,000.00
	Transfer Out to Facility Sustainability Fund		\$5,000.00
	<b>Expense Total</b>		<b>\$285,700.00</b>
	Revenue Over (Under) Expenses		\$0.00

## 2020/2021 Budget - HLVRA 535 Pool Facility Improvement

\*new improvements or expansion of the pool site for costs over \$5,000 dollars.

Not yet approved

**Acct #    Revenues:**

	Transfer from 536 fund		\$ 5,000.00
	Transfer from 535 fund balance		\$4,761.23
	Total Revenues		\$ 9,761.23

**Expenses: (for fiscal year)**

	<b>SERVICES</b>		
3002300	Professional & Specialized Services (City staff time/Attorney)		
	<b>STAFFING</b>		
3002359	Staffing (Pool Employees)		
	<b>CAPITAL EQUIPMENT</b>		
3006200	Capital Equipment		
	Expense Total		
	Revenue Over (Under) Expenses		\$0.00

## 2020/2021 Budget - HLVRA 534 Pool Facility Sustainability Fund Budget

\*to fund significant maintenance and repair to the pool over the cost of \$5,000 dollars

Not yet approved

Acct #	Revenues:		
	Transfer from 536 Budget		\$ 5,000.00
	Transfer from 534 Fund Balance		\$30,122.38
	Total Revenues		\$35,122.38

<u>Expenses: (for fiscal year)</u>			
	<b>MAINTENANCE</b>		
unknown	Maintenance		\$2,500.00
	<b>CAPITAL EQUIPMENT</b>		
unknown	Capital Equipment		\$2,500.00
	Expense Total		
	Revenue Over (Under) Expenses		\$0.00

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

**Action Date:** May 19, 2020

**HLVRA AGENDA ITEM**

**SUBJECT:** General update on pool operations

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

**SUMMARY:** Staff will provide an update on the daily operations of the pool.

**FISCAL IMPACT:** None.

**ACTION  
REQUESTED:** Information Only.

**ATTACHMENTS:** None.