CITY OF SUSANVILLE
66 N. Lassen Street • Susanville CA

Antone Jonas • Russ Brown • Tom Neely • Chris Gallagher • Thomas Herrera

Honey Lake Valley Recreation Authority Special Meeting

Honey Lake Valley Recreation Authority Special Meeting • 66 N. Lassen Street, Susanville, CA 96130

Tuesday, July 11, 2023 - 3:00 PM

You are hereby notified that a SPECIAL MEETING of the HLVRA will be held in the City Council Chambers of City Hall in the City of Susanville at 66 North Lassen Street, Susanville, California on June 29, 2021 at 3:00 p.m. to transact the following business:

Call Meeting to Order

Roll Call

1. **APPROVAL OF THE AGENDA (Additions/Deletions)**

2. **APPROVAL OF MINUTES:**

   2.a Consider Approval of minutes from the March 21, 2023 HLVRA meeting

3. **PUBLIC COMMENT ON CLOSED SESSION ITEMS (if any): Any person may address the Board at this time upon any discussion during Closed Session.**

4. **CLOSED SESSION:**

5. **PUBLIC COMMENT: Members of the public may address the Board concerning any item on the agenda prior to our during consideration of that item.**

6. **MATTERS FOR BOARD CONSIDERATION:**

   6.a Consider Pool Financial Reports through June 30, 2023

   6.b Consider City Reimbursement request for the period of May 27th, 2023 through June 23, 2023

   6.c 2020/2021 Price Paige & Company Audit Report

   6.d Resolution Number 23-55 approving swim team contract between HLVRA and Lassen Union High School.

   6.e Genera Pool Update

7. **ADJOURNMENT:** *I, Marci Rojas, Secretary for the Honey Lake Valley Recreation Authority, do hereby certify that an original of the NOTICE OF CALL OF SPECIAL MEETING, July 11, 2023 at 3:00 p.m. was delivered to each and every person set forth on the list contained herein on the 10th day of July, 2023. A copy of said notice is below.*

I declare under penalty of perjury that the foregoing is true and correct.
Dated at Susanville, California this 10th day of July, 2023.

AGENDA ITEM NO. 2.a
Action Item

HONEY LAKE VALLEY RECREATION AUTHORITY SPECIAL MEETING AGENDA ITEM

Submitted By:	Marci Rojas, Public Works
Action Date:	July 11, 2023
SUBJECT:	Consider Approval of minutes from the March 21, 2023 HLVRA meeting
PRESENTED BY:	Bob Godman, Executive Officer
SUMMARY:	Attached for the Boards review are the meeting minutes from the June 20, 2023 HLVRA regular meeting.
FISCAL IMPACT:	None
ACTION REQUESTED:	Motion to waive the oral reading and approve minutes of the HLVRA March 21, 2023 meeting

ATTACHMENTS:
20230620_HLVRA Minutes.docx

HONEY LAKE VALLEY RECREATION AUTHORITY HLVRA
Regular Meeting Minutes TUESDAY, JUNE 20, 2023 – 3:00PM

Addressing the Board

Call meeting to Order
Roll Call of Board of Directors present

Thomas Herrera, Tom Neely, Chris Gallagher, Antone Jonas
Absent: Russ Brown

1. **AGENDA APPROVAL:(Additions and/or Deletions)**
   Executive Office Bob Godman addressed the Board to note that we are not live streaming this meeting due to technical difficulties.

   Moved by Chris Gallagher; seconded by Antone Jonas to
   Approve . Motion Carried: 4 - 0
   Voting For: Thomas Herrera, Tom Neely, Chris Gallagher, Antone Jonas
   Voting Against: None

2. **APPROVAL OF MINUTES:**

   2.A Consider Approval of minutes from the March 21, 2023 HLVRA meeting
   Motion to waive the oral reading and approve minutes of the HLVRA March 21, 2023 meeting 20230516_HLVRA Minutes.docx

   Moved by Tom Neely; seconded by Chris Gallagher to Approve .
   Motion Carried: 4- 0
   Voting For: Thomas Herrera, Tom Neely, Chris Gallagher, Antone Jonas
   Voting Against: None

3. **PUBLIC COMMENT ON CLOSED SESSION ITEMS (if any): Any person may address the Board at this time upon any discussion during Closed Session.**
   none

4. **CLOSED SESSION:** none

5. **CORRESPONDENCE:**
   none

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.**

   Shelby Burton addressed the Board and requested an itemized monthly breakdown of the pools

budget. Mrs. Burton also asked about the budget for the shoulder season as to why the amount has changed over the years. Mrs. Burton stated she did her own calculations for the shoulder season and determined it would only cost an extra $3,120 for lifeguard fees. Mrs. Burton recommended changing the staffing schedule to a monthly schedule rather than a weekly one in order to better schedule and not cost the pool more money by having the Pool Manager act as a lifeguard at the higher pay rate when there are staffing issues. Lilliy Gaumont, Vice President of the Lassen Volcanoes, addressed the Board. Mrs. Gaumont invited the Board to attend the swim meet the team is hosting next Wednesday, June 28,2023. Mrs. Gaumont also mentioned the team is bidding for an Invitational Meet for next year, the bid must be submitted before September 2023. By hosting an Invitational it would bring in a lot of revenue to our community. The date they are bidding for is June 21-23, 2024, if the team is awarded the bid she would like the team to be able to start practices sooner next season to prepare for the Invitational. Board member Chris Gallagher asked when would they know if they are awarded the bid, Mrs. Gaumont answered they would know by September. Rob Gaumont, head coach for the Lassen Volcanoes addressed the board, Mr. Gaumont gave details into what events will be at the swim meet and he also extended the invite to the Board to come to the swim meet next week. Mr. Gaumont also asked what is the process to bring in ideas to the Board in order to help bring more funds to the pool. Board member Tony Jonas asked if the team was to host the invitational would they still have the regular swim meet next year. Mr. Gaumont stated some of the surrounding mountain teams asked that they host both. Further discussion occurred as to why HLVRA is a great pool for swimmers to compete in. Tessa Gard addressed the board as to why the swim team is important to her. Scott Smith, Johnstonville Elementary School Principal-Superintendent, addressed the Board. Mr. Smith asked for clarification on the shoulder season, based on information that was put out to the community by the local radio station. He also mentioned there was a spelling error in the previously approved minutes, the incorrect principal spelling was used. Secretary to the Board Marci Rojas stated that will be corrected. President Thomas Herrera stated he is not sure why that information was on the radio but the shoulder season is on the agenda for discussion today. Pool Manager Reesa Rice stated to Mr. Herrera that the shoulder season is not on the agenda, Mr. Herrera stated he is aware but it will be discussed in item 8) Board Members issues/reports. Tara Gard, coach of the Lassen Volcanoes, addressed the board as to how important the shoulder season is to the community and the team. Hazel Gaumont, co-captain of the High School Swim Team, addressed the board as to why the High School Swim Team is important to students. Teagan Gard addressed the Board as to why the shoulder season is important to her. Elizabeth Greer addressed the Board as to why the pool is important to her and her family. Jeff Morish addressed the Board, Mr. Morish stated he reviewed the pools expenses from the last year. Mr. Morish explained based on his review of the financials the pool would save money on maintenance and staffing approximately $25,000.00. Mr. Morish further explained the revenue lost if the pool was to close the shoulder season, so in total the savings would be $18,000.00. Mr. Morish encourages the Board to work with the community on ways to recover those funds to keep the pool open. Dave Janae addressed the Board as to why it is important to keep the pool open during shoulder season for the high school. Stefanie Bailey addressed the Board as to why the pool and swim team is important to her family, she stated that herself along with other parents are willing to start a boosters for the high school in order to help financially. Patty Gunderson, Lassen County Superintendent of Schools, addressed the Board. Ms. Gunderson stated she heard distressing news regarding the pool, she wanted to assure the Board the schools really do want to partner with the pool.

7. <u>MATTERS FOR BOARD CONSIDERATION:</u>

7.A Financial Reports through June 14th 2023
Motion to Receive and File

Mr. Godman presented the Financial Statements to the Board, looking for a motion to receive and file.
Budget Status ALL FUNDS 6-14-23.pdf
Expenditure Detail with Account Totals 536 5-12 TO 6-14-23.pdf General Ledger Summary ALL FUNDS 6-14-23.pdf
General Ledger Summary with Rev and Exp ALL FUNDS 6-14-23.pdf 20230615 City invoice tracking.pdf

Moved by Chris Gallagher; seconded by Antone Jonas to Receive and File .
Motion Carried: 4- 0
Voting For: Thomas Herrera, Tom Neely, Chris Gallagher, Antone Jonas
Voting Against: None

7.B Consider approval of City Reimbursement request from April 15th through May 26, 2023 Motion to approve City reimbursement request.

Mr. Godman presented to the Board the City Reimbursement, asking for a motion to approve. 20230526 Reimbursement Invoice.pdf
20230526 Reimbursement Invoice Staff hours.pdf

Moved by Tom Neely; seconded by Antone Jonas to Approve .
Motion Carried: 4- 0
Voting For: Thomas Herrera, Tom Neely, Chris Gallagher, Antone Jonas
Voting Against: None

7.C 2023/2024 Budget
Consider Resolution 23-54 Adopting the 2023/2024 Budget

Reesa Rice presented the 2023/2024 Budget and the changes made for the fiscal year. Mrs. Rice further explained the electricity increases due to LMUD rate increases and detailed which line items she made decreases in. President Herrera asked the public if they had any questions. Shelby Burton stated she would like the budget to be broken down monthly. Board member Gallagher asked if that was provided last month, Ms. Rice stated yes. President Herrera answered he will provide that to Mrs. Burton. Board member Tom Neely asked if we already adopted this budget, Mrs. Rice explained the previous budget that was adopted was the mid year budget. Mr. Neely then thanked Mrs. Rice for decreasing the budget as much as possible.
2023 2024 Budget.pdf
Res. No. 23-54 Adopting 2023 2024 Budget.docx

Moved by Tom Neely; seconded by Chris Gallagher to Approve .
Motion Carried: 4- 0
Voting For: Thomas Herrera, Tom Neely, Chris Gallagher, Antone Jonas
Voting Against: None

7.D Update Regarding Negotiations with Schools
Information Only

Mrs. Reesa Rice presented the negotiations to the Board. Mrs. Rice stated Shaffer School will contribute $5000.00 to go towards punch cards to allow their students to swim during the 2023 public swim season. Mrs. Rice noted their interest to be in the pool was during the summer months, they did not show interest to be in the pool during the fall season. Johnstonville School purchased swimming lessons and punch cards for their students to use during the 2023 season along with scheduling back to school swim nights for the school in August. Mr. Godman is currently in discussion with Lassen High School, as they want to utilize their contribution towards the High School Swim Team. Mr. Godman added he has been in negotiations with Mr. Nuggent, the contract is currently with the HLVRA attorney for review. The contract will be for $5,500.00 flat fee for each year and this will be a 3-year contract. Mr. Godman stated Mrs. Rice and Board member Tony Jonas have been looking into ways to eliminate some of the cost during the fall season, which will make the overall cost to keep the pool open during the fall season less. Mr. Godman stated as long as we move forward with the High School contract then we will have at least three more years for the High School Swim Team. Mr. Gallagher encouraged that a inflation increase is included in that 3-year contract. Mr. Neely asked if we discussed entering into a MOU with the other schools that expressed interest in the last meeting. Mrs. Rice answered that we did not need to enter into a MOU if they are only purchasing services, which is what they did. Public comment from Tessa Gard , Mrs. Gard asked when will the contract with the High School be voted on because the school needs to know if they are moving forward with the upcoming swim season. Mrs. Rice explained that the 2023/2024 budget that was just adopted included the cost to keep the pool open during the shoulder season for the High School. Mrs. Rice also added that the rumors of the August 1st closure was never true, she does not know where that started from. Mr. Neely added that to his knowledge it was never discussed in any meeting about closing the shoulder season, the only discussion was on how we would pay for the shoulder season but never that we weren't going to have one. Mrs. Burton stated it was in the March meeting minutes that a discussion will be had about closing the shoulder season. Mr. Neely stated it was never said that the shoulder season is closing, it is a discussion item as in most items on the agenda are. Mrs. Burton stated in future we should not use the word closing as it can be misleading to the public. President Herrera addressed the audience that the Board is trying to be very transparent in regards to the pool and each board member is very fiscally responsible.

7.E General Pool Update
Information Only

Mrs. Rice presented the pool update. Mrs. Rice stated the pool rounded out the spring season by providing end of year parties for most of Lassen County schools. The summer season has started off strong but has intermediate interruptions by the current thunder storms. To date the pool has had to cancel tow pool rental, two nights of evening swim along with some lap swimming. The outdoor showers are now installed and now available for public use. The extra Co2 tank has arrived and been installed. The pool is still having the on-going algae issue but is being monitored and treated. The snack shack will be worked on in the fall, in the interim the

office is being rearranged to be able to sell pre-packaged snacks to the public.

7.F Executive Officer Update
Information & Direction to staff

Mr. Godman presented as the Public Works Director. Mr. Godman informed the board that the Natural Gas Division Sponsored a family swim night, which brought in approximately 150 people. He would recommend other businesses in the community to do the same, it is a great way to advertise and bring in revenue to the pool. Mr. Godman next asked the board if they would like to reschedule the July 18, 2023 meeting since that is fair week. Mr. Godman recommended we schedule a special meeting on July 11, 2023.

8. BOARD MEMBER ISSUES/REPORTS:

Mr. Gallagher asked if the H2o Pros contacted Reesa. She stated they did reach out but it is currently not a good time for them to do the inspection, and it would need to wait for the fall. Mr. Gallagher asked that Reesa relay that to the company. Mr. Neely stated he would like to add a way that the community can correspond with staff on their ideas for the pool, Mr. Godman stated he will add his and Reesa emails to the Facebook pages for the community to use. Mr. Neely also stated we need to start the discussion on the plans for the pool once the agreement with the City and County end in 2028. Mr. Gallagher stated that if the plan is to create a special district for the pool we would need to start working on that as soon as possible as it takes time to get it approved and created. Public comment from Mrs. Burton stated that she is still working on getting the non-profit set up and once it is going she has 3 individuals who have experience writing grants that are will to help find and write one for the pool. President Herrera added that he would like to see a workshop to discuss the communities ideas with the board. Mr. Godman asked if the board is wanting a special meeting for the workshop or coincide with a regular meeting. President Herrera answered he would like a special meeting designated specifically for the workshop. Public Comment from Lilly Gaumont, Mrs. Gaumont asked if Mr. Gallagher could clarify how a special district works. Mr. Gallagher explained.

9. ADJOURNMENT

Meeting adjourned at 4:24pm.

Moved by Antone Jonas; seconded by to Approve
. Motion Carried: 4 - 0
Voting For: Thomas Herrera, Tom Neely, Chris Gallagher, Antone Jonas
Voting Against: None

AGENDA ITEM NO. 6.a
Action Item

HONEY LAKE VALLEY RECREATION AUTHORITY SPECIAL MEETING AGENDA ITEM

Submitted By: Reesa Rice, Public Works

Action Date: July 11, 2023

SUBJECT: Consider Pool Financial Reports through June 30, 2023

PRESENTED BY: Bob Godman, Executive Officer

SUMMARY: The financial report for revenue and expenses through June 30, 2023, have been provided for the board to review and to receive and file.

FISCAL IMPACT: None

ACTION REQUESTED: Receive and File

ATTACHMENTS:
Budget Status ALL FUNDS AS OF 6-30-23.pdf
HLVRA Expenditure Account Detail ALL FUNDS AS OF 6-30-23.pdf
HLVRA General Ledger Summary ALL FUNDS AS OF 6-30-23.pdf
HLVRA General Ledger Summary with Rev and Exp ALL FUNDS AS OF 6-30-23.pdf
HLVRA Revenue Account Detail ALL FUNDS AS OF 6-30-23.pdf
071023 HLVRA Budget expense tracking.pdf

Fiscal Year 2023 As of 6/30/2023

Fund 536 HONEY LAKE VALLEY RECREATION

Budget Unit 0950 COMMUNITY POOL

Cost Center NONE

County of Lassen
Budget Status

User: jzarlengo

Percent of Year Elapsed 100 %

Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Approp Used
3020	**SERVICES AND SUPPLIES**						
3001150	SAFETY EQUIPMENT AND CLOTHING	$1,500.00	$1,500.00	$249.45	$0.00	$1,250.55	17%
3001200	COMMUNICATIONS	$2,700.00	$2,700.00	$2,610.38	$0.00	$89.62	97%
3001400	HOUSEHOLD EXPENSES	$2,000.00	$2,000.00	$432.97	$0.00	$1,567.03	22%
3001500	INSURANCE	$18,000.00	$22,660.00	$22,660.00	$0.00	$0.00	100%
3001705	MAINTENANCE - POOL	$31,000.00	$31,000.00	$30,550.68	$0.00	$449.32	99%
3001800	MAINT-BUILDINGS & IMPROVEMENTS	$0.00	$0.00	$339.00	$0.00	($339.00)	0%
3002200	OFFICE EXPENSE	$3,200.00	$3,200.00	$350.16	$0.00	$2,849.84	11%
3002251	CASH SHORT/OVER	$0.00	$0.00	($1.00)	$0.00	$1.00	0%
3002300	PROFESSIONAL & SPECIALIZED SV	$34,250.00	$39,850.00	$34,300.04	$0.00	$5,549.96	86%
3002359	CONTRACT FOR STAFF SERVICES	$229,300.00	$214,500.00	$113,325.22	$0.00	$101,174.78	53%
3002400	PUBLICATIONS AND LEGAL NOTICES	$1,000.00	$1,000.00	$150.15	$0.00	$849.85	15%
3002701	NON-CAPITALIZED EQUIPMENT	$5,000.00	$5,000.00	$3,326.88	$0.00	$1,673.12	67%
3002800	SPECIAL DEPARTMENTAL EXPENSE	$0.00	$0.00	$1,150.00	$0.00	($1,150.00)	0%
3002801	COUNTY WIDE COST ALLOCATION PL	$5,230.00	$6,959.86	$6,959.93	$0.00	($0.07)	100%
3002807	ELECTRONIC SURVEILANCE	$1,000.00	$1,000.00	$830.00	$0.00	$170.00	83%
3002901	CONFERENCES AND TRAINING	$3,500.00	$3,500.00	$0.00	$0.00	$3,500.00	0%
3003010	UTILITIES-LIGHTS	$15,500.00	$15,500.00	$13,801.85	$0.00	$1,698.15	89%
3003030	UTILITIES-SEWER	$1,000.00	$1,000.00	$936.00	$0.00	$64.00	94%
3003040	UTILITIES-GARBAGE	$1,200.00	$1,500.00	$1,023.03	$0.00	$476.97	68%
3003050	UTILITIES-NATURAL GAS	$1,500.00	$200.00	$126.83	$0.00	$73.17	63%
3003060	GEOTHERMAL	$11,000.00	$11,000.00	$8,264.56	$0.00	$2,735.44	75%
	Major Object Total	**$367,880.00**	**$364,069.86**	**$241,386.13**	**$0.00**	**$122,683.73**	**66 %**

Fiscal Year 2023 As of 6/30/2023

Fund 536 HONEY LAKE VALLEY RECREATION

Budget Unit 0950 COMMUNITY POOL

Cost Center NONE

County of Lassen
Budget Status

User: jzarlengo

Percent of Year Elapsed 100 %

Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Approp Used
3030	**OTHER CHARGES**						
3005500	STORE/CONSESSION PURCHASES	$2,500.00	$2,500.00	$2,627.68	$0.00	($127.68)	105%
3005501	RECREATION ACTIVITY SUPPLIES	$500.00	$500.00	$114.32	$0.00	$385.68	23%
	Major Object Total	**$3,000.00**	**$3,000.00**	**$2,742.00**	**$0.00**	**$258.00**	**91 %**
3040	**FIXED ASSETS**						
3006100	BUILDING & IMPROVEMENTS	$12,800.00	$12,800.00	$836.03	$0.00	$11,963.97	7%
	Major Object Total	**$12,800.00**	**$12,800.00**	**$836.03**	**$0.00**	**$11,963.97**	**7 %**
3060	**OPERATING TRANSFERS OUT**						
3007000	OPERATING TRANSFERS-OUT	$15,000.00	$15,000.00	$15,000.00	$0.00	$0.00	100%
	Major Object Total	**$15,000.00**	**$15,000.00**	**$15,000.00**	**$0.00**	**$0.00**	**100 %**
	Cost Center Total	**$398,680.00**	**$394,869.86**	**$259,964.16**	**$0.00**	**$134,905.70**	**66 %**
	Budget Unit Total	**$398,680.00**	**$394,869.86**	**$259,964.16**	**$0.00**	**$134,905.70**	**66 %**
	Fund Total	**$398,680.00**	**$394,869.86**	**$259,964.16**	**$0.00**	**$134,905.70**	**66 %**

For Fiscal Year 2023

From 6/1/2023 To 6/30/2023

County of Lassen
Expenditure Account Detail

User: jzarlengo

Addendum = *

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
06/22/23	536	0950		3001200		6670	FRONTIER/CITIZENS COMM CO	ACC5302510235 JUNE'23 HLVRA	01004830	CL837597	$245.76	
06/09/23	536	0950		3001705		15609	LIFESTYLE SUSANVILLE, LLC	515490 5/11/23 HLVRA	01004174	CL836806	$66.21	
06/09/23	536	0950		3001705		15609	LIFESTYLE SUSANVILLE, LLC	515590 5/15/23 HLVRA	01004174	CL836806	$25.07	
06/09/23	536	0950		3001705		15609	LIFESTYLE SUSANVILLE, LLC	515942 5/24 HLVRA	01004174	CL836806	$66.21	
06/09/23	536	0950		3001705		15609	LIFESTYLE SUSANVILLE, LLC	516088 5/30/23 HLVRA	01004174	CL836806	$5.13	
06/22/23	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	2956091 6/5/23 HLVRA	01004832	CL837599	$619.24	
06/22/23	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	SM090347 6/5/23 HLVRA	01004832	CL837599	$133.45	
06/22/23	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	SN099422 5/24/23 HLVRA	01004832	CL837673	$7,076.27	
06/22/23	536	0950		3001705		14445	SCP DISTRIBUTORS, LLC	SN100227 6/5/23 HLVRA	01004832	CL837673	$1,381.56	
06/22/23	536	0950		3001705		15559	AIRGAS, INC	9138321022 5/23/23 HLVA	01004826	CL837593	$340.84	
06/22/23	536	0950		3001705		15559	AIRGAS, INC	9138634956 6/1/23 HLVRA	01004826	CL837593	$302.54	
06/22/23	536	0950		3001705		15609	LIFESTYLE SUSANVILLE, LLC	516460 6/12/23 HLVRA	01004833	CL837600	$101.65	
06/22/23	536	0950		3001705		1598	WESTERN NEVADA SUPPLY CO	69717202 4/21/23 HLVRA	01004835	CL837602	$20.05	
06/22/23	536	0950		3001705		1598	WESTERN NEVADA SUPPLY CO	69783640 6/2/23 ACC87453M	01004835	CL837602	$102.55	
06/22/23	536	0950		3001705		186	CITY OF SUSANVILLE	RMB CC APRIL'23 HLVRA	01004834	CL837601	$464.10	
06/22/23	536	0950		3002200		186	CITY OF SUSANVILLE	RMB CC MARCH'23 HLVRA	01004834	CL837601	$34.64	
06/09/23	536	0950		3002300		186	CITY OF SUSANVILLE	ACC9003 3/4-4/14/23 CITY STAFF	01004177	CL836829	$2,423.06	
06/22/23	536	0950		3002300		16461	LASSEN VOLCANOES SWIM TEAM	1 6/8/23 LIFEGUARD TRAINING	01004831	CL837598	$1,840.00	
06/22/23	536	0950		3002300		315	RONALD D REBELL	INV-5120 6/6/23 HLVRA	01004829	CL837596	$511.08	
06/09/23	536	0950		3002359		186	CITY OF SUSANVILLE	ACC9003 3/4-4/14/23 POOL STAFF	01004177	CL836829	$10,999.80	
06/22/23	536	0950		3002807		15504	ALAN VAUGHAN	045319 5/30/23 CUST#1787 HLVRA	01004828	CL837595	$40.00	
06/09/23	536	0950		3003010		515	LMUD	ACC390772 4/20-5/20/23 HLVRA	01004162	CL836808	$1,015.44	
06/09/23	536	0950		3003050		186	CITY OF SUSANVILLE	ACC105.0022.00.00 MAY'23 HLVRA	01004176	CL836829	$9.97	
06/09/23	536	0950		3003060		186	CITY OF SUSANVILLE	ACC105.0022.00.00 MAY'23 HLVRA	01004176	CL836829	$379.09	
06/22/23	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	139240 5/30/23 HLVRA	01004827	CL837594	$430.80	
06/22/23	536	0950		3005500		14102	ALPINE BEVERAGE, LLC	139840 6/7/23	01004827	CL837594	$435.40	
06/09/23	536	0950		3006100		1598	WESTERN NEVADA SUPPLY CO	69738810 5/3/23	01004182	CL836836	$77.29	
06/09/23	536	0950		3006100		1598	WESTERN NEVADA SUPPLY CO	69740427 5/4/23	01004182	CL836836	$11.29	
06/09/23	536	0950		3006100		1598	WESTERN NEVADA SUPPLY CO	69778548 5/30/23	01004182	CL836836	$114.53	
06/09/23	536	0950		3006100		1598	WESTERN NEVADA SUPPLY CO	69782838 6/1/23 HLVRA	01004182	CL836836	$499.05	
06/30/23	536	0950		3007000		0	UNASSIGNED VENDOR	RESOLUTION 20-41 HLVRA	00000001	JE002567	$5,000.00	
06/30/23	536	0950		3007000		0	UNASSIGNED VENDOR	RESOLUTION 23-53 HLVRA	00000001	JE002567	$10,000.00	
										Total Budget Year Expenditures:	**$44,772.07**	
										Grand Total:	**$44,772.07**	

County of Lassen
General Ledger Summary

Fund	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
534	0100000	HLVRA POOL SUSTAINABILITY-CASH	$51,077.20	$10,655.42	$61,732.62	
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	($51,077.20)	$0.00	($51,077.20)	
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	
535	0100000	HLVRA POOL IMPROVEMENT - CASH	$14,328.33	$5,183.86	$19,512.19	
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	($14,328.33)	$0.00	($14,328.33)	
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	
536	0100000	HONEY LAKE VALLEY RECREATION	$49,978.02	$42,551.74	$92,529.76	
536	0100900	FAIR MARKET VALUE & INTEREST	$0.00	$0.00	$0.00	
536	0104000	POOL US BANK DEPOSITORY	$51,446.08	$0.00	$51,446.08	
536	0107000	ACCOUNTS RECEIVABLE	$2,114.00	$0.00	$2,114.00	
536	0132000	DUE FROM OTHER GOVERNMENT	$0.00	$0.00	$0.00	

County of Lassen
General Ledger Summary

Fund	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
536	0161000	LAND	$2,721.50	$0.00	$2,721.50	
536	0162000	BUILDINGS AND IMPROVEMENTS	$3,168,736.64	$21,437.08	$3,190,173.72	
536	0163000	ACCUMULATED DEPRE-BLDGS & IMPR	($319,739.48)	($81,585.03)	($401,324.51)	
536	0164000	EQUIPMENT	$36,081.80	$0.00	$36,081.80	
536	0165000	ACCUMULATED DEPRE - EQUIPMENT	($14,472.37)	($4,771.60)	($19,243.97)	
536	0166000	CONSTRUCTION IN PROCESS	$0.00	$0.00	$0.00	
536	0203000	ACCOUNTS PAYABLE	$0.00	$0.00	$0.00	
536	0203010	CONTRACT RETENTION PAYABLE	$0.00	$0.00	$0.00	
536	0205000	DUE TO OTHER GOVERNMENTS	($17,005.35)	$17,005.35	$0.00	
536	0221000	DEFERRED REVENUE	($24,667.80)	$0.00	($24,667.80)	
536	2000000	REVENUE	$0.00	$0.00	$0.00	
536	3000000	EXPENDITURES	$0.00	$0.00	$0.00	
536	7100000	RESERVE FOR ENCUMBRANCES	$0.00	$0.00	$0.00	
536	7244000	INVESTMENTS IN NET ASSETS	($2,873,328.19)	$64,919.55	($2,808,408.64)	
536	7500000	FUND BALANCE AVAILABLE	($61,864.85)	$48,545.53	($13,319.32)	
536	9100000	ESTIMATED REVENUES	$0.00	$0.00	$0.00	
536	9300000	APPROPRIATIONS	$0.00	$0.00	$0.00	
536	9500000	ENCUMBRANCES	$0.00	$0.00	$0.00	
536	9600000	BUDGETARY FUND BALANCE	$0.00	$74,269.86	$74,269.86	
			$0.00	**$198,211.76**	**$198,211.76**	

County of Lassen
General Ledger Summary
with Revenues and Expenditures

Fund	B/U	C/C	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
534			0100000	HLVRA POOL SUSTAINABILITY-CASH	$51,077.20	$10,655.42	$61,732.62	
534			7500000	FUND BALANCE AVAILABLE	($51,077.20)	$0.00	($51,077.20)	
534	5951		2003000	INTEREST		($655.42)		
534	5952		2012200	OPERATING TRANSFERS-IN		($10,000.00)		
				TOTAL REVENUES			**($10,655.42)**	
				FUND TOTAL	**$0.00**	**$0.00**	**$0.00**	
535			0100000	HLVRA POOL IMPROVEMENT - CASH	$14,328.33	$5,183.86	$19,512.19	
535			7500000	FUND BALANCE AVAILABLE	($14,328.33)	$0.00	($14,328.33)	
535	5952		2003000	INTEREST		($183.86)		
535	5952		2012200	OPERATING TRANSFERS-IN		($5,000.00)		
				TOTAL REVENUES			**($5,183.86)**	
				FUND TOTAL	**$0.00**	**$0.00**	**$0.00**	
536			0100000	HONEY LAKE VALLEY RECREATION	$49,978.02	$42,551.74	$92,529.76	
536			0104000	POOL US BANK DEPOSITORY	$51,446.08	$0.00	$51,446.08	
536			0107000	ACCOUNTS RECEIVABLE	$2,114.00	$0.00	$2,114.00	
536			0161000	LAND	$2,721.50	$0.00	$2,721.50	
536			0162000	BUILDINGS AND IMPROVEMENTS	$3,168,736.64	$21,437.08	$3,190,173.72	
536			0163000	ACCUMULATED DEPRE-BLDGS & IMPR	($319,739.48)	($81,585.03)	($401,324.51)	
536			0164000	EQUIPMENT	$36,081.80	$0.00	$36,081.80	
536			0165000	ACCUMULATED DEPRE - EQUIPMENT	($14,472.37)	($4,771.60)	($19,243.97)	
536			0205000	DUE TO OTHER GOVERNMENTS	($17,005.35)	$17,005.35	$0.00	
536			0221000	DEFERRED REVENUE	($24,667.80)	$0.00	($24,667.80)	
536			7244000	INVESTMENTS IN NET ASSETS	($2,873,328.19)	$64,919.55	($2,808,408.64)	
536			7500000	FUND BALANCE AVAILABLE	($61,864.85)	$48,545.53	($13,319.32)	
536			9100000	ESTIMATED REVENUES	$0.00	$320,600.00	$320,600.00	

County of Lassen
General Ledger Summary
with Revenues and Expenditures

Fund	B/U	C/C	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
536			9300000	APPROPRIATIONS	$0.00	($394,869.86)	($394,869.86)	
536			9600000	BUDGETARY FUND BALANCE	$0.00	$74,269.86	$74,269.86	
536	0950		2003000	INTEREST		($394.59)		
536	0950		2003203	DAILY PASSES		($28,781.00)		
536	0950		2003206	SWIM TEAM ACADEMY		($7,200.00)		
536	0950		2003214	SUMMER PASSES		($10,602.00)		
536	0950		2007400	OTHER-GOVERNMENTAL AGENCIES		($240,000.00)		
536	0950		2010611	SWIM LESSONS		($13,097.52)		
536	0950		2010660	DAILY PROGRAMS		($2,662.00)		
536	0950		2010661	PARTYS AND SPECIAL EVENTS		($8,812.80)		
536	0950		2010662	CONSESSIONS		($3,695.50)		
536	0950		2010663	SCHOOL RENTALS		($6,410.00)		
536	0950		2010664	LHS SWIM TEAM		($4,800.00)		
536	0950		2010665	10 PUNCH CARDS		($8,930.28)		
536	0950		2010667	MONTHLY PROGRAMS		($13,227.00)		
536	0950		2011200	MISCELLANEOUS		($50.00)		
536	0950		2011300	CONTRIBUTIONS AND DONATIONS		($19,404.09)		
				TOTAL REVENUES			**($368,066.78)**	
536	0950		3001150	SAFETY EQUIPMENT AND CLOTHING		$249.45		
536	0950		3001200	COMMUNICATIONS		$2,610.38		
536	0950		3001400	JANITORIAL SUPPLIES		$432.97		
536	0950		3001500	INSURANCE		$22,660.00		
536	0950		3001705	MAINTENANCE - POOL		$30,550.68		
536	0950		3001800	MAINT-BUILDINGS & IMPROVEMENTS		$339.00		
536	0950		3002200	OFFICE EXPENSE		$350.16		
536	0950		3002251	CASH SHORT/OVER		($1.00)		
536	0950		3002300	PROFESSIONAL & SPECIALIZED SV		$34,300.04		
536	0950		3002359	CONTRACT FOR POOL STAFF		$113,325.22		

County of Lassen
General Ledger Summary
with Revenues and Expenditures

Fund	B/U	C/C	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
536	0950		3002400	PUBLICATIONS AND LEGAL NOTICES		$150.15		
536	0950		3002701	NON-CAPITALIZED EQUIPMENT		$3,326.88		
536	0950		3002800	SPECIAL DEPARTMENTAL EXPENSE		$1,150.00		
536	0950		3002801	COUNTY WIDE COST ALLOCATION PL		$6,959.93		
536	0950		3002807	ELECTRONIC SURVEILANCE		$830.00		
536	0950		3003010	ELECTRICITY		$13,801.85		
536	0950		3003030	SEWER		$936.00		
536	0950		3003040	GARBAGE		$1,023.03		
536	0950		3003050	NATURAL GAS		$126.83		
536	0950		3003060	GEOTHERMAL		$8,264.56		
536	0950		3005500	STORE/CONSESSION PURCHASES		$2,627.68		
536	0950		3005501	RECREATION ACTIVITY SUPPLIES		$114.32		
536	0950		3006100	BUILDING & IMPROVEMENTS		$836.03		
536	0950		3007000	OPERATING TRANSFERS-OUT		$15,000.00		
				TOTAL EXPENDITURES			**$259,964.16**	
				FUND TOTAL	**$0.00**	**$0.00**	**$0.00**	

For Fiscal Year 2023

From 6/1/2023 to 6/30/2023

County of Lassen
Revenue Account Detail

User: jzarlengo

Date	FD	B/U	C/C	Account	Program	Vendor	Vendor Name	Description	Warrant Number	DOC #	Amount
06/30/2023	534	5952		2012200		0	UNASSIGNED VENDOR	RESOLUTION 23-53 HLVRA		JE002567	($10,000.00)
06/30/2023	535	5952		2012200		0	UNASSIGNED VENDOR	RESOLUTION 20-41 HLVRA		JE002567	($5,000.00)
											($15,000.00)

2022/2023 Budget

	Date	Fund	Invoice #	Adopted Res. No. 22-51, 7/7/2022	Expenditure Amount		Budgeted Amounts	
3001150	Date	Fund	Invoice #	**Safety Equipment and Supplies**		**Fiscal Budget**	**$ 1,500.00**	
	7/20/2022	536		Walmart (USBank Partial)	$ 19.21			
	7/10/2023	536		amazon	$ 43.08			
	7/10/2023			amazon	$ 1,181.39			
	7/10/2023			amazon	$ 217.02			
	7/10/2023			amazon	$ 291.45			
						Expended	**$ 1,752.15**	$ 1,752.15
						Unexpended	**$ (252.15)**	
3001200	Date	Fund	Invoice #	**Communications**		**Fiscal Budget**	**$ 2,700.00**	
	7/15/2022	536		Frontier	$ 221.19			
	8/11/2022	536		Frontier	$ 230.24			
	9/16/2022	536		Frontier	$ 223.85			
	10/14/2022	536		Frontier	$ 235.68			
	11/8/2022	536		Frontier	$ 235.68			
	12/19/2022	536		Frontier	$ 240.84			
	1/23/2023	536		Frontier	$ 243.24			
	2/24/2023	536		Frontier	$ 243.48			
	3/23/2023	536		Frontier	$ 243.48			
	4/12/2023	536		Frontier	$ 236.39			
	5/18/2023	536		Frontier	$ 240.79			
	6/12/2023	536		Frontier	$ 245.76			
						Expended	**$ 2,840.62**	$ 2,840.62
						Unexpended	**$ (140.62)**	
3001400	Date	Fund	Invoice #	**Janitorial Supplies**		**Fiscal Budget**	**$ 2,000.00**	
	7/15/2022	536		Office Depot	$ 143.76			
	7/20/2022	536		Walmart (USBank Partial)	$ 109.56			
	7/26/2022	536	253715451001	Office Depot	$ 50.05			
	7/26/2022	536	253717839001	Office Depot	$ 61.05			
	8/26/2022	536	259292021001	Office Depot	$ 68.55			
	7/10/2023	536	318938703001	Office Depot	$ 351.81			
	7/10/2023	536	318967952001	Office Depot	$ 56.48			
	7/10/2023	536		marshalls (usBank CC)	$ 46.48			
	7/10/2023	536		Walmart (USBank City CC)	$ 58.64			115
						Expended	**$ 946.38**	$ 946.38
						Unexpended	**$ 1,053.62**	
3001500	Date	Fund	Invoice #	**Insurance**		**Fiscal Budget**	**$ 22,660.00**	
	7/11/2022	536	5646	CAPRI - 1st half annual premium	$ 11,330.00			
	12/19/2022	536	5775	CAPRI - 2nd half annual premium	$ 11,330.00			
						Expended	**$ 22,660.00**	$ 22,660.00
						Unexpended	**$ -**	
3001705	Date	Fund	Invoice #	**Maintenance - Pool**		**Fiscal Budget**	**$ 31,000.00**	
	6/15/2022	536	505318	Ace Hardware	$ 448.65			
	6/18/2022	536	505438	Ace Hardware	$ 43.43			
	6/22/2022	536		Ace Hardware	$ 81.57			
	6/27/2022	536	9127068479	Airgas	$ 441.01			
	7/11/2022	536	9989840296	Airgas - Tank Rent	$ 129.73			
	7/15/2022	536	9127610886	Airgas	$ 507.52			
	7/18/2022	536		Reesa Rice Reimbursement (Leslie Pool)	$ 775.14			
	7/20/2022	536		Tractor Supply (USBank Partial)	$ 16.06			
	7/20/2022	536		Walmart (USBank Partial)	$ 12.78			
	6/13/2022	536		Smith's Pumps (USBank Partial)	$ 1,980.17			
	7/28/2022	536	9128045599	Airgas	$ 546.39			
	5/17/2022	536	SN081533	Lincoln Aquatics	$ 891.21			
	8/12/2022	536	9990573113	Airgas - Tank Rent	$ 129.73			
	8/12/2022	536	9128586112	Airgas	$ 401.61			
	8/12/2022	536	504232	Ace Hardware	$ 21.89			
	8/12/2022	536	506476	Ace Hardware	$ 11.57			
	8/26/2022	536	SL037484	Lincoln Aquatics	$ 5,329.04			
	9/2/2022	536	9129176943	Airgas	$ 414.67			
	9/12/2022	536	9991291459	Airgas-tank rental	$ 129.73			
	9/12/2022	536	9129712498	Airgas	$ 382.90			
	9/16/2022	536	507909	Ace Hardware	$ 65.53			
	9/21/2022	536	D8794807	Lincoln Aquatics	$ 60.19			
	9/30/2022	536	508500	Ace Hardware	$ 77.13			
	9/30/2022	536	508816	Ace Hardware	$ 41.46			
	9/30/2022	536	508815	Ace Hardware	$ 81.02			
	10/14/2022	536	509382	Ace Hardware	$ 237.99			
	10/14/2022	536	508888	Ace Hardware	$ 138.80			
	10/14/2022	536	9130440984	Airgas	$ 474.41			
	10/14/2022	536	9992000290	Airgas- Tank Rent	$ 129.73			
	11/8/2022	536	9131211133	Airgas	$ 260.66			
	11/8/2022	536	9130881575	Airgas	$ 306.14			
	11/8/2022	536	9131496557	Airgas	$ 172.30			
	11/8/2022	536	509287	Ace Hardware	$ 108.01			
	11/8/2022	536	507909	Ace Hardware	$ 65.53			
	11/8/2022	536		WalMart - USBank (C.O.S. CC)	$ 378.59			
	11/14/2022	536		Lincoln Aquatics	$ 16.69			
	11/14/2022	536	9992723829	Airgas-tank rental	$ 129.73			
	12/2/2022	536	19712	reimbursement to R.Rice (Sparks Electric Motor Repair)	$ 1,350.38			
	12/19/2022	536	9993431338	Airgas - Tank Rent	$ 129.73			
	1/23/2023	536	9994153775	Airgas- Tank Rent	$ 129.73			
	1/23/2023	536	511113	Ace Hardware	$ 28.06			
	2/23/2023	536	9135035193	Airgas	$ 307.94			
	2/23/2023	536	9994866795	Airgas- Tank Rent	$ 129.73			
	2/23/2023	536	512531	Ace Hardware	$ 311.45			
	3/23/2023	536	9995591876	Air Hardware-Tank Rental	$ 129.73			
	4/25/2023	536	9996322379	Airgas- Tank Rent	$ 137.06			
	4/25/2023	536	9136322862	Airgas	$ 386.27			
	5/18/2023	536	9137035261	Airgas	$ 186.32			
	5/18/2023	536	9997031537	Airgas-Tank Rental	$ 137.06			
	5/18/2023	536	515345	Ace Hardware	$ 307.80			
	5/18/2023	536	515130	Ace Hardware	$ 134.39			

	6/2/2023	536	516088	Ace Hardware	$	5.13			
	6/2/2023	536	515942	Ace Hardware	$	66.21			
	6/2/2023	536	515590	Ace Hardware	$	25.07			
	6/2/2023	536	515490	Ace Hardware	$	66.21			
	6/12/2023	536	516460	Ace Hardware	$	101.65			
	6/12/2023	536	9138634956	Airgas	$	302.54			
	6/12/2023	536	913821022	Airgas	$	340.84			
	6/12/2023	536	29256091	Lincoln Aquatics	$	619.24			
	6/12/2023	536	SM090347	Lincoln Aquatics	$	133.45			
	6/12/2023	536		Jackson's - USBank (COS CC)	$	26.18			
	6/12/2023	536		Jackson's - USBank (COS CC)	$	25.24			
	6/12/2023	536		Jackson's - USBank (COS CC)	$	23.00			
	6/12/2023	536		Tractor Supply - USBank (COS CC)	$	389.68			
	6/20/2023	536	SN100227	Lincoln Aquatics	$	1,381.56			
	6/20/2023	536	SN099422	Lincoln Aquatics	$	8,457.83			
	6/29/2023	536	9138964405	Airgas	$	380.11			
	6/29/2023	536	9139012521	Airgas	$	517.61			
	6/29/2023	536	516685	Ace Hardware	$	46.73			
	6/29/2023	536	516374	Ace Hardware	$	265.39			
	6/29/2023	536	203218	Knorr Systems	$	165.95			
	7/10/2023	536	sl041789	Lincoln Aquatics	$	2,721.72			
	7/10/2023	536	d8819761	Lincoln Aquatics	$	252.95			
	7/10/2023	536	9139380124	Airgas	$	221.04			
	7/10/2023	536		Leslie Pool Supplies(COS CC)	$	682.06			
	7/10/2023	536		Amazon	$	10.81			
	7/10/2023			Amazon	$	10.35			
							Expended	**$ 36,482.91**	$ 36,482.91
							Unexpended	**$ (5,482.91)**	

3002200	Date	Fund	Invoice #	**Office Expenses**			**Fiscal Budget**	**$ 3,200.00**	
	7/20/2022	536		Walmart (USBank Partial)	$	59.21			
	7/26/2022	536	253717839001	Office Depot	$	158.43			
	3/28/2023	536	303066863001	Office Depot	$	28.08			
	3/28/2023	536	303066863002	Office Depot	$	69.80			
	6/12/2023	536		Walmart(City CC Reimbursement)	$	34.64			
	6/29/2023	536	318937215001	Office Depot	$	405.46			
							Expended	**$ 755.62**	$ 755.62
							Unexpended	**$ 2,444.38**	

3002250	Date	Fund	Invoice #	**Bank & Credit Card Fees**					
							Expended	**$ -**	$ -
							Total	**$ -**	

3002251	Date	Fund	Invoice #	**Cash Over/Short**					
							Expended	**$ -**	$ -
							Total	**$ -**	

3002300	Date	Fund	Invoice #	**Prof. & Spec. Services (City Staff, Auditors, Legal)**			**Fiscal Budget**	**$ 39,850.00**	
	7/7/2022	536		City of Susanville 4/30/2022-6/10/2022**	$	2,837.47			
	7/21/2022	536		City of Susanville 6/11/2022-6/24/2022**	$	1,128.17			** Requested to county to book to 21/22 FY
	7/11/2022	536	1618	CARPD	$	500.00			
	8/5/2022	536	154271	City of Susanville(Granicus Fee)	$	490.90			
	6/1/2022	536	1	Lassen Volcanoes Swim Team	$	728.00			
	8/11/2022	536		City of Susanville 06/25/2022-06/30/2022	$	221.88			
	8/11/2022	536		City of Susanville 07/01/2022-08/05/2022	$	2,651.69			
	8/12/2022	536		Cole Huber LLP	$	378.00			
	9/16/2022	536	22370	Price Paige & Company	$	720.00			
	9/16/2022	536	328547	RF MacDonald Co.	$	3,664.35			
	9/16/2022	536	40380	Cole Huber LLP	$	1,008.00			
	10/13/2022	536		City of Susanville 08/06/22-9/16/22	$	1,866.11			
	10/14/2022	536	40690	Cole Huber LLP	$	2,730.00			
	11/14/2022	536	40942	Cole Huber LLP	$	2,247.00			
	11/14/2022	536	22808	Price Paige & Company	$	3,000.00			
	11/15/2022	536		City of Susanville 9/17/2022 -10/28/22	$	1,016.28			
	12/19/2022	536	41082	Cole Huber LLP	$	1,029.00			
	1/23/2023	536	41443	Cole Huber LLP	$	3,024.00			
	1/23/2023	536		City of Susanville 10/29/2022-01/06/2023	$	957.65			
	1/23/2023	536		CA Dept. of Tax & Fee Adminstration	$	268.00			
	2/27/2023	536	41897	Cole Huber LLP	$	819.00			
	3/23/2023	536	42079	Cole Huber LLP	$	567.00			
	3/23/2023	536	161175	City of Susanville (Granicus Reimbursment)	$	159.83			
	3/23/2023	536		City of Susanville 01/07/2023-02/03/2023	$	1,094.71			
	3/23/2023	536		City of Susanville 02/04/2023- 03/03/2023	$	1,671.46			
	4/25/2023	536	42277	Cole Huber LLP	$	630.00			
	6/2/2023	536		City of Susanville 03/04/2023- 04/14/2023	$	2,423.06			
	7/10/2023	536	31068	Price Paige & Company	$	1,180.00			
	7/10/2023	536	06-16423	Alpine Fire Services	$	77.45			
	6/29/2023	536		City of susanville 04/15/2023- 05/26/2023	$	3,859.09			
	7/10/2023	536		City of Susanville (DATCO testing inv. 4-93076)	$	312.00			
	7/10/2023	536		City of Susanville (DATCO testing inv. 5-116237)	$	364.00			
	7/10/2023	536		City of Susanville (DATCO testing inv. 6-139432)	$	416.00			
	7/10/2023	536		City of Susanville (State of CA/fingerprinting)	$	416.00			
							Expended	**$ 44,456.10**	$ 44,456.10
							Unexpended	**$ (4,606.10)**	

3002359	Date	Fund	Invoice #	**Contract Staff Services (Pool Employees)**			**Fiscal Budget**	**$ 214,500.00**	
	7/7/2022			City of Susanville 4/30/2022-6/10/2022**	$	21,952.40			** Requested to county to book to 21/22 FY
	7/21/2022			City of Susanville 6/11/2022-6/24/2022**	$	15,877.18			
	8/11/2022	536		City of Susanville 06/25/2022-06/30/2022	$	6,528.43			
	8/11/222	536		City of Susanville 07/01/2022-08/05/2022	$	40,213.45			

	10/13/2022	536		City of Susanville 08/06/22- 9/16/2022	$	25,711.92			
	11/15/2022	536		City of Susanville 9/17/2022 - 10/28/2022	$	18,094.00			
	1/23/2023	536		City of Susanville 10/29/2022- 01/06/2023	$	19,533.20			
	3/23/2023	536		City of Susanville 01/7/2023- 02/03/2023	$	7,324.95			
	3/23/2023	536		City of Susanville 02/04/2023- 03/03/2023	$	7,324.95			
	6/2/2023	536		City of Susanville 03/04/2023-04/14/2023	$	1,099.80			
	6/29/2023	536		City of Susanville 04/15/2023 -05/26/2023	$	19,050.34			
							Expended	**$ 110,283.38**	$ 110,283.38
							Unexpended	**$ 104,216.62**	

3002400	Date	Fund	Invoice #	**Publications/Legal Notices**			**Fiscal Budget**	**$ 1,000.00**	
	9/30/2022	536	30414	Lassen addressing Service	$	150.15			
	6/12/2023	536	5120	Forest Office Equipment and Supply	$	511.08			
							Expended	**$ 661.23**	$ 661.23
							Unexpended	**$ 338.77**	

3002701	Date	Fund	Invoice #	**Non-Capitalized Equipment (under $5,000)**			**Fiscal Budget**	**$ 5,000.00**	
	6/29/2022	536	D8783849	Lincoln Aquatics (Umbrellas)	$	865.49			
	7/1/2022	536	D8784323	Lincoln Aquatics (Umbrellas)	$	2,461.39			
							Expended	**$ 3,326.88**	$ 3,326.88
							Unexpended	**$ 1,673.12**	

3002800	Date	Fund	Invoice #	**Till and Safe Money/Special Department Expense (Customer Refunds)**				**$ -**	
	7/20/2022	536		L. Davis Refund	$	200.00			
	7/20/2022	536		B. Yocius	$	120.00			
	7/20/2022	536		S. Murphy	$	120.00			
	7/20/2022	536		D. Nuttall	$	120.00			
	7/20/2022	536		J. Mankins	$	60.00			
	8/5/2022	536		K. Still	$	90.00			
	8/17/2022	536		C.Moore	$	60.00			
	8/17/20222	536		T.Villarreal	$	60.00			
	8/17/2022	536		T.Poulsen	$	200.00			
	8/17/2022	536		O.Tate	$	120.00			
							Expended	**$ 1,150.00**	$ 1,150.00
							Total	**$ (1,150.00)**	

3002801	Date	Fund	Invoice #	**County Wide Allocations**			**Fiscal Budget**	**$ 6,959.86**	
							Expended	**$ -**	$ -
							Unexpended	**$ 6,959.86**	

3002807	Date	Fund	Invoice #	**Electronic Surveilence**			**Fiscal Budget**	**$ 1,000.00**	
	7/15/2022	536	43027	Martin Security	$	40.00			
	8/12/2022	536	43307	Martin Security	$	40.00			
	9/16/2022	536	43503	Martin Security	$	40.00			
	10/14/2022	536	43760	Martin Security	$	40.00			
	11/8/2022	536	16276	Voltage Specialists	$	350.00			
	11/22/2022	536	43981	Martin Security	$	40.00			
	12/19/2022	536	44219	Martin Security	$	40.00			
	3/23/2023	536	44487	Current Electric & Alarm- Jan Monitoring	$	40.00			
	3/23/2023	536	44714	Current Electric & Alarm- Feb Monitoring	$	40.00			
	4/25/2023	536	35788	Current Electric & Alarm- April Monitoring	$	40.00			
	4/25/2023	536	35293	Current Electric & Alarm- March Monitoring	$	40.00			
	5/15/2023	536	36346	Current Electric & Alarm- May monitoring	$	40.00			
	6/12/2023	536	45319	Current Electric & Alarm- June Monitoring	$	40.00			
							Expended	**$ 830.00**	$ 830.00
							Unexpended	**$ 170.00**	

3002901	Date	Fund	Invoice #	**Conferences/Training**			**Fiscal Budget**	**$ 3,500.00**	
	6/12/2023	536	1	Lassen Volcanoes Swim Team	$	1,840.00			
							Expended	**$ 1,840.00**	$ 1,840.00
							Unexpended	**$ 1,660.00**	

3003000	Date	Fund	Invoice #	**General Utilities**				**$ -**	

3003010	Date	Fund	Billing Period	**Utilities - Electric**			**Fiscal Budget**	**$ 15,500.00**	
		536	5/20/2022-6/20/2022	LMUD	$	1,520.88			
	7/28/2022	536	6/20/2022-7/20/2022	LMUD	$	1,570.58			
	9/2/2022	536	7/20/22-8/20/22	LMUD	$	1,645.12			
	9/30/2022	536	8/20/22-9/20/22	LMUD	$	1,620.27			
	11/8/2022	536	9/20/2022-10/20/2022	LMUD	$	1,595.42			
	12/2/2022	536	10/20/2022-11/20/2022	LMUD	$	512.56			
	1/3/2022	536	11/20/2022-12/20/2022	LMUD	$	440.37			
	2/23/2023	536	12/20/22-1/20/23	LMUD	$	955.58			
	3/23/2023	536	01/20/2023-02/20/23	LMUD	$	1,051.14			
	4/25/2023	536	02/20/2023-03/20/2023	LMUD	$	924.29			
	4/25/2023	536	3/20/2023-4/20/2023	LMUD	$	950.20			
	6/2/2023	536	4/20/2023-5/20/2023	LMUD	$	1,015.44			
	6/29/2023	536	05/20/2023-06/2023	LMUD	$	2,099.42			
							Expended	**$ 15,901.27**	$ 15,901.27
							Unexpended	**$ (401.27)**	

3003020	Date	Fund	Invoice #	**Water**					
								$ -	$ -
								$ -	

3003030	Date	Fund	Invoice #	**Utilities - Sewer**			**Fiscal Budget**	**$ 1,000.00**	
	7/15/2022	536		SSD	$	156.00			
	9/9/2022	536		SSD	$	156.00			
	11/8/2022	536		SSD	$	156.00			
	1/23/2023	536		SSD	$	156.00			

	3/23/2023	536		SSD	$	156.00			
	5/15/2023	536		SSD	$	156.00			
							Expended	**$ 936.00**	$ 936.00
							Unexpended	**$ 64.00**	

3003040	Date	Fund	Invoice #	**Utilities - Trash Service**			**Fiscal Budget**	**$ 1,500.00**	
	7/5/2022	536	174378824U037	C & S Waste	$	210.23			
	8/1/2022	536	174422226U037	C & S Waste	$	210.23			
	9/9/2022	536	174481879U037	C & S Waste	$	210.23			
	10/14/2022	536	174481879U037	C & S Waste	$	209.69			
	11/8/2022	536	174611029U037	C & S Waste	$	182.65			
							Expended	**$ 1,023.03**	$ 1,023.03
							Unexpended	**$ 476.97**	

3003050	Date	Fund	Service Period	**Utilities - Natural Gas**			**Fiscal Budget**	**$ 200.00**	
	7/5/2022	536	6/1/2022-6/30/2022	City of Susanville	$	11.29			
	8/1/2022	536	7/1/2022-7/31/2022	City of Susanville	$	20.20			
	11/14/2022	536	8/01/2022-8/30/2022	City of Susanville	$	11.95			
	11/14/2022	536	9/01/2022-9/30/2022	City of Susanville	$	10.30			
	12/19/2022	536	11/1/22-11/30/22	City of Susanville	$	10.96			
	2/23/2023	536	12/01/22-12/31/22	City of Susanville	$	9.64			
	2/23/2023	536	01/01/23-01/30/23	City of Susanville	$	9.64			
	3/23/2023	536	02/01/23-02/28/23	City of Susanville	$	10.96			
	4/25/2023	536	03/01/2023-03/31/23	City of Susanville	$	10.30			
	5/15/2023	536	04/01/23-4/30/23	City of Susanville	$	11.62			
	6/2/2023	536	05/01/23-05/30/23	City of Susanville	$	9.97			
	7/10/2023	536	6/01/23-6/30/23	City of Susanville	$	13.27			
							Expended	**$ 140.10**	$ 140.10
							Unexpended	**$ 59.90**	

3003060	Date	Fund	Service Period	**Utilities - Geothermal**			**Fiscal Budget**	**$ 11,000.00**	
	7/5/2022	536	6/1/2022-6/30/2022	City of Susanville	$	379.09			
	8/1/2022	536	7/1/2022-7/31/2022	City of Susanville	$	379.09			
	11/14/2022	536	07/1/2022-7/31/2022	City of Susanville	$	1,162.02			
	11/14/2022	536	08/01/22-08/31/2022	City of Susanville	$	1,581.39			
	11/14/2022	536	9/01/2022-9/30/2022	City of Susanville	$	1,478.56			
	12/19/2022	536	10/1/22-10/30/22	City of Susanville	$	389.39			
	12/19/2022	536	11/1/22-11/30/22	City of Susanville	$	620.48			
	2/24/2023	536	12/01/22-12/30/22	City of Susanville	$	379.09			
	2/24/2023	536	01/01/23-01/30/23	City of Susanville	$	379.09			
	3/23/2023	536	02/01/23-02/28/23	City of Susanville	$	379.09			
	4/25/2023	536	3/01/23-3/31/23	City of Susanville	$	379.09			
	5/15/2023	536	04/01/2023-4/30/23	City of Susanville	$	379.09			
	6/2/2023	536	)5/01/2023-05/30/202	City of Susanville	$	379.09			
	7/10/2023	536	06/01/23-06/30/23	City of Susanville	$	379.09			
							Expended	**$ 8,643.65**	$ 8,643.65
							Unexpended	**$ 2,356.35**	

3004900	Date	Fund	Invoice #	**Depreciation**			**Fiscal Budget**	**$ -**	
							Expended		$ -
							Unexpended	**$ -**	

3005500	Date	Fund	Invoice #	**Store Concessions**			**Fiscal Budget**	**$ 2,500.00**	
	6/29/2022	536		Alpine Beverage	$	239.80			
	7/5/2022	536	121288	Alpine Beverage	$	102.60			
	7/20/2022	536		Susanville Supermarket (USBank Partial)	$	48.86			
	7/20/2022	536		Susanville Supermarket (USBank Partial)	$	3.21			
	7/28/2022	536	121973	Alpine Beverage	$	458.20			
	7/28/2022	536	121550	Alpine Beverage	$	309.20			
	8/17/2022	536	123283	Alpine Beverage	$	127.00			
	8/17/2022	536	123814	Alpine Beverage	$	209.60			
	11/8/2022	536		Susanville Supermarket - USBank (C.O.S. CC)	$	196.16			
	11/8/2022	536		Susanville Supermarket - USBank (C.O.S. CC)	$	33.91			
	11/8/2022	536		Susanville Supermarket - USBank (C.O.S. CC)	$	32.94			
	6/12/2023	536	139240	Alpine Beverage	$	430.80			
	6/12/2023	536	139840	Alpine Beverage	$	435.40			
	6/29/2023	536	140509	Alpine Beverage	$	365.40			
			141148	Alpine Beverage	$	289.00			
							Expended	**$ 3,282.08**	$ 3,282.08
							Unexpended	**$ (782.08)**	

3005501	Date	Fund	Invoice #	**Recreation Activity Supplies**			**Fiscal Budget**	**$ 500.00**	
	9/2/2022	536		City of Susanville(cc reimbursement,safeway)		79.42			
	9/2/2022	536		City of Susanville(cc reimbursement,IGA)		34.9			
							Expended	**$ 114.32**	$ 114.32
							Unexpended	**$ 385.68**	

3006050	Date	Fund	Invoice #	**Landscaping & Improvements**			**Fiscal Budget**	**$ -**	
							Expended	**$ -**	$ -
							Unexpended	**$ -**	

3006100	Date	Fund	Invoice #	**Building and Equipment**			**Fiscal Budget**	**$ 12,800.00**	
	3/23/2023	536		City of Susanville(cc reimbursement, Guess Plumbing)	$	472.87			
	6/2/2023	536	69738810	Western Nevada	$	77.29			
	6/2/2023	536	69740427	Western Nevada	$	11.29			
	6/2/2023	536	69778548	Western Nevada	$	114.53			
	6/2/2023	536	69782838	Western Nevada	$	499.05			
	6/12/2023	536	69783640	Western Nevada	$	102.55			
	6/12/2023	536	69717202	Western Nevada	$	20.05			
	7/10/2023	536		rental guys (usbank City CC)	$	252.26			
	7/10/2023	536		Payless Building (usBank City CC)	$	(460.60)			
	7/10/2023	536		Payless Building (usBank City CC)	$	522.60			
	7/10/2023	536		Payless Building (usBank City CC)	$	290.55			
	7/10/2023	536		rental guys (usbank City CC)	$	252.26			
							Expended	**$ 2,154.70**	$ 2,154.70

					Unexpended	$ 10,645.30	
3010000	Date	Fund	Invoice #	**Appropriation For Contingencies**			
						$ -	$ -
						$ -	
FUND 535	Date	Fund		**Pool Improvement Fund**			
						$ 5,000.00	
				transfer out, Resolution No. 22-51 (pending fiscal year end)			
						$ 5,000.00	$ 5,000.00
						$ -	
FUND 534	Date	Fund		**Pool Facility Sustainability Fund**			
						$ 10,000.00	
				transfer out, Resolution No. 22-51 (pending fiscal year end)			
						$ 10,000.00	$ 10,000.00
						$ -	

Total Expended Amount	$ 275,180.42
Total Fiscal Budget	$ 394,869.86

AGENDA ITEM NO. 6.b
Action Item

HONEY LAKE VALLEY RECREATION AUTHORITY SPECIAL MEETING AGENDA ITEM

Submitted By:	Reesa Rice, Public Works
Action Date:	July 11, 2023
SUBJECT:	Consider City Reimbursement request for the period of May 27th, 2023 through June 23, 2023
PRESENTED BY:	Bob Godman, Executive Office
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 May 27, 2023 through June 23, 2023.
FISCAL IMPACT:	$ in Administrative Services costs and $ in Pool Operational Employee Staff time for a total of $
ACTION REQUESTED:	Motion to Approve City Reimbursement Request

ATTACHMENTS:
20230710 Reimbursement Invoice.pdf
20230710 Invoice Staff Hours.pdf

CITY OF SUSANVILLE

ADMINISTRATIVE SERVICES DEPARTMENT
66 NORTH LASSEN STREET
SUSANVILLE, CA 96130
(530) 252-5115

INVOICE

ACCT: 9003

Invoice Date: 6/20/2023

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

TOTAL DUE: $ 35,286.15
PAYMENT Due: Upon Receipt

SUBJECT: Reimbursement for Administrative, Management & Management & Operational Services and Associated Direct Costs

DESCRIPTION:		
Reimbursement for Administrative Services	May 27 - June 23	$ 3,531.91
Reimbursement for Pool Employees	May 27 - June 23	$ 31,754.24
	TOTAL DUE:	$ 35,286.15

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

City of Susanville Administrative Services Department
66 N. Lassen St., Susanville, CA 96130
(530) 252-5115 Fax (530) 257-4725

ACCT: 9003

HLVRA
C/O LASSEN COUNTY
221 S. ROOP ST., STE 1
SUSANVILLE, CA 96130

Amount Due: $ 35,286.15

Date of Invoice: 6/20/2023

Amount Paid: _____

May 27 - June 23

Administrative	Hours	Wage	
Executive Officer	9.00	$ 79.94	$ 719.46
Secretary		$ 56.43	$ -
Secretary	10.00	$ 40.27	$ 402.70
Clerk	38.25	$ 63.00	$ 2,409.75
Parks & Facilities Superintendent		$ 51.99	$ -
Total	57.25		$ 3,531.91

Pool Employees	Hours	Wage	
Pool Manager	160.00	$ 52.38	$ 8,380.80
Assistant Pool Manager	134.25	$ 24.71	$ 3,317.09
Overtime - Asst. Manager			$ -
Pool Maintenance Worker			$ -
Head Swim Instructor	47.50	$ 19.06	$ 905.53
Head Program Instructor	144.00	$ 17.53	$ 2,524.32
Head Lifeguard	0.00	$ -	$ -
Head Lifeguard	78.50	$ 19.06	$ 1,496.21
Lifeguards/Swim Instructors	871.50	(varies)	$ 15,130.29
Total	1435.75		$ 31,754.24

Training (Lifeguard Trainer) - travel expenses			$ -
			$ 35,286.15

	Hours	**Wage**
Head Swim Instructor		
HEFFNER, NANCY	47.5	$ 19.06
Head Program Instructor		
BERTOTTI, THERESE	144.00	$ 17.53
Head Lifeguard		
SPANGLE, TRYSTA	78.5	$ 19.06

Lifeguards	Hours	Wage

BAILEY, TUCKER		23.25	$	17.27	$ 401.51
BERTOTTI, JOHN PAUL		52	$	17.27	$ 898.04
BERTOTTI, JOSEPH		27.25	$	17.27	$ 470.60
CORLEY, HANNAH		12	$	17.27	$ 207.24
DELGADO, RENEE		68.25	$	17.27	$ 1,178.68
DUNTEN, REEGAN		22.00	$	17.27	$ 379.93
GILES, ELISE		66.50	$	17.27	$ 1,148.46
GILES, MARIE		20.25	$	17.27	$ 349.71
HARRISON, JOEY		19.50	$	17.27	$ 336.76
JOHNSON, BRADY		80.75	$	17.27	$ 1,394.55
KRIER, BAILEY		44.00	$	17.65	$ 776.46
LUNA, EMMA		32.00	$	17.27	$ 552.63
MAHNKE, ELIZABETH		57.50	$	17.27	$ 993.03
MOORE, JONAH		25.00	$	17.27	$ 431.74
NAGEL, JUSTUS		45.25	$	17.84	$ 807.16
NAKANISHI, JESSICA		28.75	$	17.27	$ 496.50
PADDOCK, ERIELLE		39.75	$	17.52	$ 696.31
ROBBINS, AUTUMN		41.50	$	17.57	$ 729.32
ROBBINS, CHALISE		49.50	$	17.57	$ 869.72
SANDOVAL, MCKAYLA		57.75	$	17.27	$ 997.34
TREVIZU, HAYLEY		58.75	$	17.27	$ 1,014.61
	total	871.50			$ 15,130.29

AGENDA ITEM NO. 6.c
Action Item

HONEY LAKE VALLEY RECREATION AUTHORITY SPECIAL MEETING AGENDA ITEM

Submitted By: Reesa Rice, Public Works

Action Date: July 11, 2023

SUBJECT: 2020/2021 Price Paige & Company Audit Report

PRESENTED BY: Bob Godman, Executive Officer

SUMMARY: Attached is the audit report from Price Paige & Company for the 2020/2021 fiscal year.

FISCAL IMPACT: None

ACTION REQUESTED: Recieve and File the 2020/2021 Audit Report

ATTACHMENTS:
HONEYLAK 2021 ACL.pdf
HONEYLAK 2021 FS.pdf

PRICE PAIGE & COMPANY
Certified Public Accountants

The Place to Be

June 6, 2023

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

We have audited the financial statements of the Honey Lake Valley Recreation Authority (the "Authority") for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *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 March 2, 2023. 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 2021. 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 estimates affecting the Authority's financial statements was:

> Management's estimate of the useful lives of capital assets and depreciation expense is based on past history of similar types of assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

> Note 5 – Related Party Transactions
>
> Note 7 – Contingencies

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

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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.

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 each opinion unit's 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 June 6, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the 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 Governing Board 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 Paige & Company

HONEY LAKE VALLEY
RECREATION AUTHORITY
SUSANVILLE, CALIFORNIA

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
JUNE 30, 2021 AND 2020

HONEY LAKE VALLEY RECREATION AUTHORITY
SUSANVILLE, CALIFORNIA

JUNE 30, 2021 AND 2020

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INDEPENDENT AUDITOR'S REPORT

To the Governing Board 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, 2021 and 2020, 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority, as of June 30, 2021 and 2020, and the respective changes in financial position, and, where applicable, 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 a 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 June 6, 2023, 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 Paige & Company

Clovis, California
June 6, 2023

BASIC FINANCIAL STATEMENTS

HONEY LAKE VALLEY RECREATION AUTHORITY
STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	$ 284,077	$ 195,135
Accounts receivable	7,160	-
Total current assets	291,237	195,135
Noncurrent assets:		
Capital assets, nondepreciable	2,722	2,722
Capital assets, depreciable, net	2,870,608	2,950,329
Total noncurrent assets	2,873,330	2,953,051
Total assets	$ 3,164,567	$ 3,148,186
LIABILITIES		
Current liabilities:		
Due to other governmental agencies	$ 29,943	$ -
Total liabilities	29,943	-
NET POSITION		
Net investment in capital assets	2,873,330	2,953,051
Unrestricted	261,294	195,135
Total net position	3,134,624	3,148,186
Total liabilities and net position	$ 3,164,567	$ 3,148,186

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

HONEY LAKE VALLEY RECREATION AUTHORITY
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Operating revenues	$ 118,214	$ 59,338
Operating expenses:		
Professional and specialized services	147,146	116,440
Publications and legal notices	585	295
Conference and training	504	1,959
Insurance expense	13,591	10,709
Maintenance and repairs	29,510	9,868
Office expense	2,394	1,749
Operating supplies expense	2,091	2,511
Utilities	23,465	26,949
Depreciation expense	85,083	84,130
Total operating expenses	304,369	254,610
Net operating income (loss)	(186,155)	(195,272)
Nonoperating revenues (expenses):		
Operating contributions from members	160,000	160,000
Interest income	3,853	3,351
Other income	8,740	7,961
Total nonoperating revenues (expenses)	172,593	171,312
Change in net position	(13,562)	(23,960)
Net position - beginning	3,148,186	3,172,146
Net position - ending	$ 3,134,624	$ 3,148,186

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

HONEY LAKE VALLEY RECREATION AUTHORITY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities:		
Cash received from customers	$ 111,054	$ 49,503
Payments to vendors for services and supplies	(189,343)	(221,712)
Net cash provided (used) by operating activities	(78,289)	(172,209)
Cash flows from capital and related financing activities:		
Purchases of capital assets	(5,362)	(16,307)
Net cash provided (used) by capital and related financing activities	(5,362)	(16,307)
Cash flows from noncapital and related financing activities:		
Contributions received from members	160,000	160,000
Other income	8,740	7,961
Net cash provided (used) by noncapital and related financing activities	168,740	167,961
Cash flows from investing activities:		
Interest received	3,853	3,351
Net cash provided (used) by investing activities	3,853	3,351
Net Increase (decrease) in cash and cash equivalents	88,942	(17,204)
Cash and cash equivalents - beginning of year	195,135	212,339
Cash and cash equivalents - end of year	$ 284,077	$ 195,135
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating income (loss)	$ (186,155)	$ (195,272)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	85,083	84,130
Change in assets and liabilities:		
(Increase) decrease in accounts receivables	(7,160)	2,158
Increase (decrease) in accounts payable	-	(8,551)
Increase (decrease) in due to other governmental agencies	29,943	(42,681)
Increase (decrease) in deferred revenue	-	(11,993)
Net cash provided (used) by operating activities	$ (78,289)	$ (172,209)

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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.

B. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. 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, 2021 and 2020.

D. 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.

E. 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.

F. 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 AND CASH EQUIVALENTS

Cash and cash equivalents consisted of the following at June 30:

	2021	2020
Cash in County Treasury	$ 253,282	$ 195,135
Cash in bank	30,795	-
Total cash and cash equivalents	$ 284,077	$ 195,135

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's or County's name, as applicable.

A. 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.

B. Concentration of Credit Risk

At June 30, 2021 and 2020, 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.

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

C. 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 entity will not be able to recover the value of its investments or deposits that are in the possession of an outside party. Until it is transferred to the County Treasury, the Authority maintains its cash balance in one financial institution: US Bank. The balances are insured by the federal deposit insurance corporation up to $250,000. At June 30, 2021 and 2020, the Authority's cash in bank and the County's investment pool had no amount exposed to custodial credit risk.

D. 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, 2021 and 2020, 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.

E. 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.

NOTE 3 – CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021
Capital assets, not being depreciated:				
Land	$ 2,722	$ -	$ -	$ 2,722
Total capital assets, not being depreciated	2,722	-	-	2,722
Capital assets, being depreciated:				
Building and improvements	3,168,737	-	-	3,168,737
Equipment	30,720	5,362	-	36,082
Total capital assets, being depreciated	3,199,457	5,362	-	3,204,819
Less accumulated depreciation for:				
Building and improvements	(238,848)	(80,847)	-	(319,695)
Equipment	(10,280)	(4,236)	-	(14,516)
Total accumulated depreciation	(249,128)	(85,083)	-	(334,211)
Capital assets, net	$ 2,953,051	$ (79,721)	$ -	$ 2,873,330

Depreciation expense for the years ended June 30, 2021 and 2020 was $85,083 and $84,130, respectively.

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, 2021 and 2020, member contributions totaled $160,000 per year.

NOTE 5 – RELATED PARTY TRANSACTIONS

The Authority has contracted with the County to provide various services to the Authority, including purchasing, warrant preparation and general accounting. During the years ended June 30, 2021 and 2020, the County charged the Authority $5,230 and $16,600, respectively for these services through the Countywide Cost Allocation Plan.

The Authority has contracted with the City to provide various services, including general administration and overseeing the operations of the pool. During the years ended June 30, 2021 and 2020, the City incurred expenses reimbursable from the Authority totaling $112,170 and $102,605, respectively. The total amount due to the City at the year ended June 30, 2021 and 2020, was $29,943 and $0, respectively.

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

Management has evaluated subsequent events through June 6, 2023, the date the financial statements were issued. No events requiring recognition or disclosure in the financial statements were identified.

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 Governing Board 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, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated June 6, 2023.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters 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 Paige & Company

Clovis, California
June 6, 2023

AGENDA ITEM NO. 6.d
Action Item

HONEY LAKE VALLEY RECREATION AUTHORITY SPECIAL MEETING AGENDA ITEM

Submitted By:	Marci Rojas, Public Works
Action Date:	July 11, 2023
SUBJECT:	Resolution Number 23-55 approving swim team contract between HLVRA and Lassen Union High School.
PRESENTED BY:	Bob Godman, HLVRA Executive Officer
SUMMARY:	The Lassen Union High School Board has approved a contract with the HLVRA for the 2023, 2024 and 2025 High School Swim Team season. This is a three season contract that runs out at the end of the 2025 season, so a new contract will need to be negotiated before the 2026 season.
FISCAL IMPACT:	$5,500 will be paid for each season of pool usage for the 2023, 2024 and 2025 swim seasons. Fees shall be paid to the JPA by the first of September of each year.
ACTION REQUESTED:	Approve Resolution Number 23-55 approving swim team contract between HLVRA and Lassen Union High School.

ATTACHMENTS:
HLVRA _LHS 23_24 agreement.pdf
Res. No 23-55 Lassen High School Contract.pdf

AGREEMENT BETWEEN
THE HONEY LAKE VALLEY RECREATION AUTHORITY
AND
LASSEN UNION HIGH SCHOOL DISTRICT

This Agreement ("Agreement") is made and entered into by and between the Honey Lake Valley Recreation Authority ("JPA"), a California joint powers authority, and Lassen Union High School District ("LUHSD"), collectively the "Parties."

RECITALS

A. The JPA owns and operates the Honey Lake Valley Community Pool ("Pool") located at 800 South Street, Susanville, CA 96130.

B. LUHSD seeks to use the Pool for its swim team.

C. The JPA wishes to accommodate the use of the Pool by LUHSD by allowing its swim team access to the Pool for practices and swim meets.

The Parties now wish to formalize this Agreement according to the following terms:

MUTUAL UNDERSTANDING

1. Access: The JPA agrees to provide the Pool, including restroom and shower facilities, for use by the LUHSD swim team before, during, and after scheduled swim practices and meets. LUHSD swim team access to the Pool is limited to the following dates, times, and portions of the Pool:

A. ***LUHSD Swim Season (August 21, 2023 through end of LUHSD Swim Season)***. LUHSD Swim team shall have access to the competitive 25-yd 3-lane section of the Pool Monday through Friday from 3pm to 6pm. During practice and meet times the Pool will provide the swim team with use of the lane lines, the starting blocks, backstroke flags and pace clock(s).

B. ***Swim Meets***. The JPA will accommodate 1 swim meet per month at no additional charge for the swim season. The LUHSD swim team shall be responsible for the set up and clean-up of the meets. The LUHSD will provide all timing and starting equipment for the swim meets.

C. ***Notice of Non-Use***. If the LUHSD swim team intends to not make use of the Pool during any of the above-described times, the Head swim coach shall provide the Pool Manager 7 days' advance notice via telephone 530-310-1696 or email rrice@cityofsusanville.org.

D. ***Requests for Additional Access***. Requests for access to the Pool at times outside of those specified above shall be made in writing to Pool Manager at least fourteen (14) calendar days in advance of the desired date. The Pool Manager may, but is in no way obligated to, grant such access.

E. ***Lifeguards***. The Pool Manager will provide required lifeguards during all times described in paragraphs A and B of this section unless the LUHSD's swim team has given notice that it intends to not use the Pool on a given date pursuant to Section 1.C., above.

F. ***Fee***. Yearly Fees for Practice. LUHSD shall pay the JPA a fee of five thousand five hundred dollars ($5,500) for each season of Pool usage for each of the 2023, 2024 and 2025 swim seasons. Fees shall be paid to the JPA by the first of September of each year.

G. ***Preconditions***. Those entering the Pool under the terms of this Agreement must agree to abide by the Pool's operating rules and procedures as established by the JPA.

2. Term and Termination: This Agreement shall be effective upon execution by LUHSD and the JPA, following approval by the JPA governing board. This Agreement shall be reviewed annually by the Pool Manager and the District Superintendent. In the event the JPA contracts with a private operator to manage Pool operations, this Agreement shall immediately terminate without any further action by either Party.

Either Party may terminate this Agreement at any time on thirty (30) days' written notice. However, the Parties shall make good faith efforts to avoid terminating this Agreement during the current LUHSD swim season.

3. Non-Assignability: The rights and obligations conferred and imposed on the Parties by this Agreement shall not be assigned or delegated under any circumstances whatsoever.

4. Entire Agreement: This Agreement constitutes the sole and entire agreement between the Parties with respect to the subject matter dealt with in this Agreement, and all understandings, oral or written, with respect to the subject matter of this Agreement are hereby superseded.

5. Amendment of Agreement: No modification of, deletion from, or addition to this Agreement shall be effective unless made in writing and executed by the Parties.

6. Indemnification: The LUHSD agrees to indemnify, defend and hold harmless the JPA, its board, authorized agents, officers, representatives, and employees from and against any and all liability or loss resulting from claims or court actions, whether civil or equitable, and arising directly out of negligent acts or omissions of the LUHSD, its agents, officers, representatives, employees, guests, or users of the Pool as part of the LUHSD's swim team activities under this Agreement.

7. General Liability Insurance: Lassen Union High School shall maintain in full force and effect throughout the term of this Agreement, at its own expense, a policy of comprehensive liability insurance, which will insure the JPA against liability for injury or death of persons and damage to the Pool, arising from LUHSD's use of the Pool under this Agreement. The policy shall be for not less than $1,000,000 for any one person injured or killed, and not less than $1,000,000 for property damage, and shall be maintained on an occurrence basis. LUHSD shall provide the JPA with a copy of the policy, including an endorsement that states that the policy shall not be reduced or cancelled without ten (10) business days' written notice to the JPA. The JPA shall be named as an additional insured, and a certificate of insurance shall be provided to the JPA.

8. Severability: It is expressly agreed and understood by the Parties hereto that if any provision of this Agreement is held to be invalid under any applicable statute or rule of law, it is deemed to that extent to be omitted. However, the balance of this Agreement shall remain in full force and effect.

9. Board Approval; Ratification: The effectiveness of this Agreement shall be contingent upon approval or ratification by the JPA governing board and the approval of LUHSD.

10. Notices: Any notice or communication required or desired to be given pursuant to this Agreement shall be in writing, duly addressed to the Parties below. By written notice in conformance herewith, either Party

may change the address to which notices to said Party must be delivered. Any notice deposited with the United States Postal Service shall be deemed to have been duly given when so deposited by certified or registered, postage prepaid, addressed as set forth below or as changed as set forth herein. Notice sent by any other manner shall be effective only upon actual receipt thereof.

JPA:

Honey Lake Valley Recreation Authority
66 North Lassen Street
Susanville, CA 96130

Attention: Robert Godman
Telephone: 530-252-5105

Lassen Union High School District:

LUHSD
1000 Main St
Susanville, CA 96130

Attention: Morgan Nugent
Telephone: 530-257-2142

[SIGNATURE PAGE FOLLOWS]

AGREED:

HONEY LAKE VALLEY RECREATION AUTHORITY

By: _____ _____
Date

LASSEN UNION HIGH SCHOOL DISTRICT

By:  6/27/23
Date

RESOLUTION NUMBER 23-55
A RESOLUTION OF THE HONEY LAKE VALLEY RECREATION AUTHORITY APPROVING AN AGREEMENT BETWEEN THE HONEY LAKE VALLEY RECREATION AUTHORITY AND THE LASSEN HIGH SCHOOL SWIM TEAM AND AUTHORIZING THE POOL MANAGER TO EXECUTE THE AGREEMENT

WHEREAS, the JPA owns and operated the Honey Valley Community Pool located at 800 South Street, Susanville, CA 96130; and

WHEREAS, the Swim Team, including its coaches, swimmers, and visitors have the need for a pool for various purposes, including swim instruction and swim meets; and

WHEREAS, the Honey Lake Valley Community Pool wishes to accommodate the use of the pool by the Swim Team by providing the Swim Team access to the Pool.

NOW, THEREFORE, BE IT RESOLVED, that the agreement with the Lassen High School Swim Team is approved and the Pool Manager of the Honey Lake Valley Community Pool is hereby authorized to sign the agreement on behalf of the HLVRA.

Approved: _____
Thomas Herrera, President

Attest: _____
Marci Rojas, HLVRA Secretary

The foregoing **Resolution Number 23-55** was approved and adopted at a special meeting of the Honey Lake Valley Recreation Authority held on the 11th day of July, 2023 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Marci Rojas, HLVRA Secretary

AGENDA ITEM NO. 6.e
Discussion Item

HONEY LAKE VALLEY RECREATION AUTHORITY SPECIAL MEETING AGENDA ITEM

Submitted By:	Reesa Rice, Public Works
Action Date:	July 11, 2023
SUBJECT:	Genera Pool Update
PRESENTED BY:	Reesa Rice, Pool Director
SUMMARY:	A general update will be given regarding pool operations
FISCAL IMPACT:	None
ACTION REQUESTED:	Information Only
ATTACHMENTS:	