
**Honey Lake Valley Recreation Authority
66 N. Lassen Street • Susanville CA
Russ Brown, President • Mike Scanlan, Vice President
Curtis Bortle • Tom Neely • Shelby Burton**

**Honey Lake Valley Recreation Authority
HLVRA Regular Meeting • City Council Chambers
Tuesday, April 21, 2026 – 4:00 PM**

Addressing the Board

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

**Call to Order
Roll Call**

- 1. Approval of Agenda:** (Additions and/or Deletions)
- 2. Approval of Minutes:**
 - 2.A. Consider meeting minutes from the March 17, 2026 Honey Lake Valley Recreation Authority regular meeting
- 3. Public Comment Regarding Closed Session Items (if any):** Any person may address the Honey Lake Valley Recreation Authority at this time upon any subject for discussion during Closed Session.
- 4. Closed Session:**
- 5. Correspondence:**
- 6. Public Comment:** Any person may address the Board at this time to comment on any subject on or not on the agenda. However, the Board may not take action on an item not on the agenda other than to direct staff to agendaize the matter at a future meeting.
- 7. Matters for Board Consideration:**
 - 7.A. Consider City Reimbursement Request for Administrative and Operational Services
 - 7.B. Review financial statements through March 31, 2026
 - 7.C. Executive Officer Update
 - 7.D. Consider 2026/2027 Draft Budget
- 8. Board Member Items/Reports:**
- 9. Adjournment:**
 - **The next regular meeting of the Susanville Honey Lake Valley Recreation Authority will be held on May 19, 2026 at 4:00 PM.**

Reports and documents relating to each agenda item are on file in the Office of the City Clerk and are available for public inspection during normal business hours and at the meeting. These reports and documents are also available at the City's website www.cityofsusanville.gov, unless there were systems problems posting to the website.

Accessibility: An interpreter for the hearing-impaired may be made available upon request to the City Clerk seventy-two hours prior to a meeting. A reader for the vision-impaired for purposes of reviewing the agenda may be made available upon request to the City Clerk. The location of this meeting is wheelchair-accessible.

I, Jolene Arredondo, certify that I caused to be posted notice of the regular meeting scheduled for April 21, 2026 in the areas designated on April 17, 2026.

Honey Lake Valley Recreation Authority Agenda Item

Submitted By: Jolene Arredondo, Deputy City Manager

Action Date: April 21, 2026

Subject: Consider meeting minutes from the March 17, 2026 Honey Lake Valley Recreation Authority regular meeting

Presented By: Dan Newton, City Manager

Summary: For the board's review are the meeting minutes from the March 17, 2026, Regular HLVRA meeting. This meeting was also live-streamed and is available on the city's website.

Fiscal Impact: None

Action Requested: Motion to waive oral reading and approve the March 17, 2026 minutes

Attachments:

- 1. March 17, 2026 HLVRA Minutes

Honey Lake Valley Recreation Authority

HLVRA Regular Meeting Minutes

Tuesday, March 17, 2026 – 3:00 PM

Call to Order

Meeting Called to Order at 3:00 P.M. by President Russ Brown

Roll Call

President Russ Brown, Vice President Mike Scanlan, Board Member Curtis Bortle, Board Member Shelby Burton, Board Member Tom Neely

1. Approval of Agenda: (Additions and/or Deletions)

2. Approval of Minutes:

- 2.A. Consider meeting minutes from the February 17, 2026 Honey Lake Valley Recreation Authority Regular meeting

MOVER:	Board Member Shelby Burton
SECONDER:	Vice President Mike Scanlan
AYES:	President Russ Brown, Vice President Mike Scanlan, Board Member Curtis Bortle, Board Member Shelby Burton, Board Member Tom Neely
NAYS:	None
RESULT:	Passed

3. Public Comment Regarding Closed Session Items (if any): Any person may address the Honey Lake Valley Recreation Authority at this time upon any subject for 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 agendaize the matter at a future meeting.

None

7. Matters for Board Consideration:

7.A. Consider appointment of Treasurer

MOVER:	Vice President Mike Scanlan
SECONDER:	Board Member Curtis Bortle
AYES:	President Russ Brown, Vice President Mike Scanlan, Board Member Curtis Bortle, Board Member Shelby Burton, Board Member Tom Neely
NAYS:	None
RESULT:	Passed

Dan Newton, Executive Officer; presented to the board the need to appoint a new treasurer and presented Stephanie Hranac to the board. Stephanie Hranac introduced herself and addressed the board on the needs of the HLVRA.

7.B. HLVRA Audit Update

Dan Newton, Executive Officer, presented to the board an update on the HLVRA audits and the need to close out the 2022 and 2023 year-end audit and proceed forward with a new audit firm and the same firm that Lassen County uses for continuity with the HLVRA and Lassen County. Stephanie Hranac the newly appointed HLVRA Treasurer notified the board that when the County lost its previous financial system, some entries were not recorded in 2022 and 2023 due to the system crash and those are holding up closing and finalizing the 2022 and 2023 year-end audit with a disclaimer and while those items can be corrected in the following years in which Price Paige & Co. the HLVRA and County's current audit firm were in support with closing those audit years with a disclaimer.

Direction was given to staff to accept the closure of the 2022 and 2023 year end audit with a disclaimer and initiate discussions to engage with the auditing firm that Lassen County currently utilizes.

7.C. Consider Resolution No. 26-64 changing the meeting time of the Honey Lake Valley Recreation Authority meeting time from 3:00 P.M. to 4:00 P.M. beginning April 21, 2026

Dan Newton, Executive Officer presented the item for board consideration.

MOVER:	Board Member Shelby Burton
SECONDER:	Vice President Mike Scanlan
AYES:	President Russ Brown, Vice President Mike Scanlan, Board Member Curtis Bortle, Board Member Shelby Burton, Board Member Tom Neely
NAYS:	None
RESULT:	Passed

7.D. Executive Officer Update

Dan Newton, Executive Officer, presented an update on staffing of the HLVRA and notified the board that staff is exploring returning the Pool Director to a part-time Pool Manager position

instead of a full-time position. Mr. Newton notified the board that we have started our part-time assistant manager to get the pool season started, work on training and begin efforts to prepare for the pool season.

Mr. Newton notified the board that staff is working on the pool's financials with Lassen County and therefore, no financials were included in the agenda. Mr. Newton notified that staff is working on the budget for 26/27 fiscal year and with that, staff has flown the Pool Maintenance Worker to see if that position can be filled, which will also have an impact on the budget in addition to the part-time pool manager position.

Mr. Newton notified the board that Lassen High School has removed the Swim Team program from their budget but presented to the board some options that were shared on behalf of the high school, such as a swim team club. Discussion occurred about Lassen Volcanoes, cost of programs, and potential options.

Board Member Burton inquired about when the Pool Manager position would be flown. Mr. Newton responded detailing how that position would be approved by the City Council by an approved position list and compensation and that item will be brought back at the April 21, 2026, meeting. Discussion occurred about the benefits of the position, how the position might be balanced with a pool maintenance position and potential scheduling of the position. Discussion occurred about the potential savings of the position being part-time versus full-time, budget capacity, administrative oversight needs and operational oversight needs.

- 7.E. Consider Resolution No. 26-63 authorizing the Honey Lake Valley Recreation Authority to execute an Amendment No. 3 to the Agreement for Administrative and Operational Services with the City of Susanville

Dan Newton, Executive Officer, presented Amendment No. 3 to the Agreement for Administrative and Operational Services with the City of Susanville providing the board with items that City Staff currently provides and does not reimburse for such as payroll, human resource support, and will also provide onboarding and continued pool operation support from the previous pool director without a negative impact on the budget.

MOVER:	Vice President Mike Scanlan
SECONDER:	Board Member Shelby Burton
AYES:	President Russ Brown, Vice President Mike Scanlan, Board Member Curtis Bortle, Board Member Shelby Burton, Board Member Tom Neely
NAYS:	None
RESULT:	Passed

- 7.F. 2026 Season Schedule

Dan Newton, Executive Officer, presented the 2026 spring and summer season schedule.

Board Member Burton inquired about the time that maintenance is scheduled and modification of morning lap swim times running into times that morning lap swim users have to arrive at work at 8:00 A.M. Discussion occurred about the schedule and maintenance needs.

Board Member Burton suggested we do a swim lesson sign-up booth at the Children's Fair,

which occurs on May 2, 2026. Discussion occurred about the benefits of conducting a sign-up day on Saturday to make swim lesson sign-ups more accessible.

8. Board Member Items/Reports:

Board Member Bortle would like to have a discussion item in the future to discuss the JPA Agreement and responsibilities of both the City and the County item received support of the board to bring back after the 2026 pool season.

9. Adjournment:

- **The next regular meeting of the Honey Lake Valley Recreation Authority will be held on April 21, 2026.**

Jolene Arrendondo, Secretary

Russ Brown, President

Approved on: _____

Honey Lake Valley Recreation Authority Agenda Item

Submitted By:	Jolene Arredondo, Deputy City Manager
Action Date:	April 21, 2026
Subject:	Consider City Reimbursement Request for Administrative and Operational Services
Presented By:	Dan Newton, City Manager
Summary:	At the March 17, 2026, HLVRA meeting, the board approved Amendment No. 3 to the Administrative and Operational Services Agreement with the City of Susanville which modified the method of reimbursement from direct billing to a cost allocation method equal to 5% of the HLVRA's total annual operating budget to compensate for administrative and operational services provided under the agreement. Per Amendment No. 3, the City of Susanville will no longer direct bill for administrative and operational services to the Honey Lake Valley Recreation Authority and, moving forward, the City will bill for those services on a quarterly basis which is in alignment with the County's Cost Allocation billing method. In mid-March, the Assistant Pool Manager returned to assist in the preparations for the 2026 Pool Season, which is included in the reimbursement request through March 31, 2026.
Fiscal Impact:	\$1,065.18 Pool Employee costs and \$3,695.44 for cost allocation reimbursement for Administrative & Operations Services
Action Requested:	Approve City Reimbursement Request for Administrative and Operational Services
Attachments:	1. Invoice #37



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

INVOICE #37

ACCT: 9003

Invoice Date: 4/21/2026

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

TOTAL DUE: \$ 4,760.62
PAYMENT Due: Upon Receipt

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

DESCRIPTION:	
Reimbursement for Administrative & Operational Services (Cost Allocation)	\$ 3,695.44
Reimbursement for Pool Employees January 31 - March 31, 2026	\$ 1,065.18
TOTAL DUE:	\$ 4,760.62

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: \$ 4,760.62

Date of Invoice: 4/21/2026

Amount Paid:

January 31 - March 27

Admin & Operations		Total
Amendment No. 3 to Agreement		\$ -
Cost Allocation - 2026 Q3		\$ 3,695.44
Appendix A Personnel		\$ -
		\$ -
Total	0.00	\$ 3,695.44

Pool Employees	Hours	Wage	Benefits	Total
Pool Manager		\$ -		\$ -
Assistant Pool Manager	40.75	\$ 26.14		\$ 1,065.18
Overtime - Asst. Manager		\$ 31.26		\$ -
Pool Maintenance Worker				\$ -
Head Swim Instructor		\$ 19.92		\$ -
Head Program Instructor		\$ 19.92		\$ -
Head Lifeguard		\$ -		\$ -
Head Lifeguard		\$ 19.06		\$ -
Lifeguards/Swim Instructors		(varies)		\$ -
Total	40.75			\$ 1,065.18

Training (Lifeguard Trainer) - travel expenses \$ -

\$ 4,760.62

**Agenda Item No. 7.B.
HLVRA Workflow**

Honey Lake Valley Recreation Authority Agenda Item

Submitted By: Jolene Arredondo, Deputy City Manager

Action Date: April 21, 2026

Subject: Review financial statements through March 31, 2026

Presented By: Dan Newton, City Manager

Summary: Attached for board's review are the financial reports for the Honey Lake Valley Recreation Authority through March 31, 2026.

Fiscal Impact:

Action Requested: Receive and file financial reports through March 31, 2026

Attachments:

1. Balance Sheet
2. 534.535.536 Trial Balance

Balance Sheet Report for 2026 Period 10



Account Number	Description	Period Net Change	Account Balance
5340 HLVRA FACILITY SUSTAINABILITY			
Assets		Total Assets	0.00
			77,580.49
53460 010000	HLV RECREAT-CASH IN TREAS	0.00	77,580.49
Fund Balance		Total Fund Balance	0.00
			(77,580.49)
53460 200000	HLV RECREAT REV&OTH FIN SRC	0.00	(1,316.98)
53460 750000	HLV RECREAT RESV BAL AVAIL	0.00	(76,263.51)
		Total Liabilities + Fund Balance	0.00
			(77,580.49)

Balance Sheet Report for 2026 Period 10



Account Number	Description	Period Net Change	Account Balance
5350 HLVRA FACILITY IMPROVEMENT			
Assets		Total Assets	0.00
			26,442.20
53560 010000	HLV RECREAT-CASH IN TREAS	0.00	26,442.20
Fund Balance		Total Fund Balance	0.00
			(26,442.20)
53560 200000	HLV RECREAT REV&OTH FIN SRC	0.00	(448.87)
53560 750000	HLV RECREAT RESV BAL AVAIL	0.00	(25,993.33)
		Total Liabilities + Fund Balance	0.00
			(26,442.20)

Balance Sheet Report for 2026 Period 10

Account Number	Description	Period Net Change	Account Balance	
5360 HONEY LAKE VALLEY RECREATION				
Assets		Total Assets	(3,177.22)	2,738,126.36
53660 010000	HLV RECREAT-CASH IN TREAS	(3,177.22)		98,667.97
53660 016100	LAND	0.00		2,721.50
53660 016200	BUILDINGS AND IMPROVEMENTS	0.00		3,190,173.72
53660 016300	ACCUMULATED DEPRE-BLDGS & IMPR	0.00		(566,232.08)
53660 016400	EQUIPMENT	0.00		36,081.80
53660 016500	ACCUMULATED DEPRE - EQUIPMENT	0.00		(23,286.55)
Fund Balance		Total Fund Balance	3,177.22	(2,738,126.36)
53660 200000	HLV RECREAT REV&OTH FIN SRC	0.00		(276,976.97)
53660 300000	HLV RECREAT EXP & OTHR USES	3,177.22		206,880.75
53660 724400	INVESTMENTS IN NET ASSETS	0.00		(2,723,711.83)
53660 750000	HLV RECREAT RESV BAL AVAIL	0.00		55,681.69
53660 910000	HLV RECREAT ESTIMATED REV	0.00		297,400.00
53660 930000	HLV RECREAT APPROPRIATIONS	0.00		(295,635.00)
53660 960000	HLV RECREAT BUDGET RESV BAL	0.00		(1,765.00)
		Total Liabilities + Fund Balance	3,177.22	(2,738,126.36)

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Accounts	Description	Organization	Beginning Bal	Debits	Credits	Net Change	Ending Balance	
5340 HLVRA FACILITY SUSTAINABILITY			0.00	0.00	1,316.98	-1,316.98	-1,316.98	
5345951 203000	INTEREST	5345951	0.00	0.00	1,316.98	-1,316.98	-1,316.98	
	Pe r	Journal Src	Eff Date	Reference	Debits	Credits	Net Change	
	1	2954	GE N	7/31/2025	JULINT Interest Allocation Entry		298.52	-298.52
	2	2983	GE N	8/31/2025	AUGINT Interest Allocation Entry		183.82	-482.34
	3	2992	GE N	9/30/2025	SEPINT Interest Allocation Entry		178.44	-660.78
	4	3107	GE N	10/31/2025	OCTINT Interest Allocation Entry		296.18	-956.96
	5	3194	GE N	11/30/2025	NOVINT Interest Allocation Entry		176.54	-1,133.50
	6	3289	GE N	12/31/2025	DECINT Interest Allocation Entry		183.48	-1,316.98
						1,316.98		
Total			0.00	0.00	1,316.98	-1,316.98	-1,316.98	
5350 HLVRA FACILITY IMPROVEMENT			0.00	0.00	448.87	-448.87	-448.87	
5355952 203000	INTEREST	5355952	0.00	0.00	448.87	-448.87	-448.87	

Account Trial Balance



2026 Period 1 to 9
All Accounts

Accounts	Description					Organization	Beginning Bal	Debits	Credits	Net Change	Ending Balance
	Pe	Journal	Src	Eff Date	Reference			Debits	Credits	Net Change	
	1	2954	GE N	7/31/2025	JULINT Interest Allocation Entry				101.74	-101.74	
	2	2983	GE N	8/31/2025	AUGINT Interest Allocation Entry				62.65	-164.39	
	3	2992	GE N	9/30/2025	SEPINT Interest Allocation Entry				60.82	-225.21	
	4	3107	GE N	10/31/2025	OCTINT Interest Allocation Entry				100.95	-326.16	
	5	3194	GE N	11/30/2025	NOVINT Interest Allocation Entry				60.17	-386.33	
	6	3289	GE N	12/31/2025	DECINT Interest Allocation Entry				62.54	-448.87	
									448.87		
Total							0.00	0.00	448.87	-448.87	-448.87
5360 HONEY LAKE VALLEY RECREATION							0.00	260,922.91	334,196.35	-73,273.44	-73,273.44
5360950 203000					INTEREST	5360950	0.00	0.00	1,782.03	-1,782.03	-1,782.03
	Pe	Journal	Src	Eff Date	Reference			Debits	Credits	Net Change	
	1	2954	GE N	7/31/2025	JULINT Interest Allocation Entry				291.62	-291.62	
	2	2983	GE N	8/31/2025	AUGINT Interest Allocation Entry				97.44	-389.06	
	3	2992	GE N	9/30/2025	SEPINT Interest Allocation Entry				237.09	-626.15	
	4	3107	GE N	10/31/2025	OCTINT Interest Allocation Entry				492.08	-1,118.23	
	5	3194	GE N	11/30/2025	NOVINT Interest Allocation Entry				284.05	-1,402.28	
	6	3289	GE N	12/31/2025	DECINT Interest Allocation Entry				379.75	-1,782.03	
									1,782.03		
5360950 203203					POOL DAILY PASSES	5360950	0.00	0.00	25,529.40	-25,529.40	-25,529.40

Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change	
3	50	CRP	9/3/2025	0071	Cash Receipts Journal	12,288.50	-12,288.50	
3	50	CRP	9/3/2025	0071	Cash Receipts Journal	78.00	-12,366.50	
3	50	CRP	9/3/2025	0071	Cash Receipts Journal	9,039.40	-21,405.90	
3	1686	CRP	9/22/2025	0071	Cash Receipts Journal	4,123.50	-25,529.40	
						25,529.40		
SPECIAL PROGRAM REVENUE				5360950	0.00	0.00	12,150.00	-12,150.00
Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change	
3	50	CRP	9/3/2025	0071	Cash Receipts Journal	1,500.00	-1,500.00	
3	50	CRP	9/3/2025	0071	Cash Receipts Journal	5,000.00	-6,500.00	
3	1686	CRP	9/22/2025	0071	Cash Receipts Journal	3,000.00	-9,500.00	
8	349	CRP	2/3/2026	0071	Cash Receipts Journal	2,650.00	-12,150.00	
						12,150.00		
SUMMER PASSES				5360950	0.00	0.00	6,960.00	-6,960.00
Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change	
3	50	CRP	9/3/2025	0071	Cash Receipts Journal	6,535.00	-6,535.00	
3	50	CRP	9/3/2025	0071	Cash Receipts Journal	425.00	-6,960.00	
						6,960.00		
OTHER-GOVERNMENTAL AGENCIES				5360950	0.00	0.00	160,000.00	-160,000.00
Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change	
3	1641	CRP	9/19/2025	0061	Cash Receipts Journal	80,000.00	-80,000.00	
6	1191	GE N	12/15/2025	ANNUAL COUNTY CONTRIB. 25/26		80,000.00	-160,000.00	
						160,000.00		
SWIM LESSONS				5360950	0.00	0.00	8,878.50	-8,878.50

Account Trial Balance

2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		5,310.00	-5,310.00
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		2,738.50	-8,048.50
3	1686	CRP	9/22/2025	0071 Cash Receipts Journal		710.00	-8,758.50
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		120.00	-8,878.50

8,878.50

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DAILY PROGRAMS	5360950	0.00	0.00	2,503.00	-2,503.00	-2,503.00
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		731.00	-731.00
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		661.00	-1,392.00
3	1686	CRP	9/22/2025	0071 Cash Receipts Journal		567.00	-1,959.00
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		356.00	-2,315.00
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		188.00	-2,503.00

2,503.00

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PARTYS AND SPECIAL EVENTS	5360950	0.00	0.00	8,640.00	-8,640.00	-8,640.00
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		4,675.00	-4,675.00
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		2,275.00	-6,950.00
3	1686	CRP	9/22/2025	0071 Cash Receipts Journal		1,390.00	-8,340.00
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		300.00	-8,640.00

8,640.00

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CONSESSIONS	5360950	0.00	0.00	11,911.21	-11,911.21	-11,911.21
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		5,483.00	-5,483.00
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		4,517.21	-10,000.21
3	1686	CRP	9/22/2025	0071 Cash Receipts Journal		1,811.00	-11,811.21
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		94.00	-11,905.21

Account Trial Balance



2026 Period 1 to 9
All Accounts

[5360950 210663](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		6.00	-11,911.21
						11,911.21	

SCHOOL RENTALS	5360950	0.00	0.00	3,304.80	-3,304.80	-3,304.80
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[5360950 210664](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		1,500.00	-1,500.00
3	1686	CRP	9/22/2025	0071 Cash Receipts Journal		339.80	-1,839.80
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		300.00	-2,139.80
8	1746	CRP	2/20/2026	0071 Cash Receipts Journal		1,165.00	-3,304.80
						3,304.80	

LHS SWIM TEAM	5360950	0.00	0.00	8,000.00	-8,000.00	-8,000.00
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[5360950 210665](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	1746	CRP	2/20/2026	0071 Cash Receipts Journal		8,000.00	-8,000.00
						8,000.00	

10 PUNCH CARDS	5360950	0.00	0.00	9,360.00	-9,360.00	-9,360.00
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[5360950 210667](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		6,472.00	-6,472.00
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		1,605.00	-8,077.00
3	1686	CRP	9/22/2025	0071 Cash Receipts Journal		1,051.00	-9,128.00
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		232.00	-9,360.00
						9,360.00	

MONTHLY PROGRAMS	5360950	0.00	0.00	2,909.00	-2,909.00	-2,909.00
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		1,510.00	-1,510.00
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		330.00	-1,840.00
3	1686	CRP	9/22/2025	0071 Cash Receipts Journal		829.00	-2,669.00

Account Trial Balance



2026 Period 1 to 9
All Accounts

[5360950 211200](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		240.00	-2,909.00
						2,909.00	

MISCELLANEOUS	5360950	0.00	0.00	1,699.03	-1,699.03	-1,699.03
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[5360950 211300](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		1,068.00	-1,068.00
3	50	CRP	9/3/2025	0071 Cash Receipts Journal		600.00	-1,668.00
8	349	CRP	2/3/2026	0071 Cash Receipts Journal		31.03	-1,699.03
						1,699.03	

CONTRIBUTIONS AND DONATIONS	5360950	0.00	0.00	13,350.00	-13,350.00	-13,350.00
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[5360950 301150](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	1641	CRP	9/19/2025	0061 Cash Receipts Journal		13,350.00	-13,350.00
						13,350.00	

HLVR POOL SAFETY EQUIP & CLOTH	5360950	0.00	962.04	0.00	962.04	962.04
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[5360950 301200](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	962.04		962.04
					962.04		

HLVR POOL COMMUNICATIONS	5360950	0.00	2,730.42	0.00	2,730.42	2,730.42
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
2	1573	API	8/21/2025	006670 49462 FRONTIER/CITIZENS CO	380.26		380.26
3	1663	API	9/12/2025	006670 51590 FRONTIER/CITIZENS CO	315.10		695.36
4	2273	API	10/27/2025	006670 56655 FRONTIER/CITIZENS CO	317.14		1,012.50
6	1860	API	12/10/2025	006670 61835 FRONTIER/CITIZENS CO	317.14		1,329.64
6	2158	API	12/22/2025	006670 63769 FRONTIER/CITIZENS CO	317.14		1,646.78

Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
7	2335	API	1/27/2026	006670 66650 FRONTIER/CITIZENS CO	567.32		2,214.10
8	1340	API	2/13/2026	006670 68622 FRONTIER/CITIZENS CO	516.32		2,730.42
					2,730.42		

[5360950 301400](#)

	HLVR POOL HOUSEHOLD EXP		5360950	0.00	381.56	0.00	381.56
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381.56

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	381.56		381.56
					381.56		

[5360950 301500](#)

	HLVR POOL LIAB & PROPERTY INS		5360950	0.00	25,636.00	0.00	25,636.00
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25,636.00

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	1247	API	7/11/2025	014113 45192 CAPRI	12,818.00		12,818.00
6	1859	API	12/10/2025	014113 61822 CAPRI	12,818.00		25,636.00
					25,636.00		

[5360950 301705](#)

	HLVR POOL MAINTENANCE-POOL		5360950	0.00	25,942.10	0.00	25,942.10
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25,942.10

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	2065	API	7/23/2025	014445 46248 LINCOLN AQUATICS	6,710.19		6,710.19
1	2065	API	7/23/2025	015559 46245 AIRGAS NATIONAL CARB	824.46		7,534.65
1	2065	API	7/23/2025	015609 46243 LIFESTYLE SUSANVILLE	74.95		7,609.60
1	2673	API	7/31/2025	014445 46906 LINCOLN AQUATICS	645.10		8,254.70
1	2673	API	7/31/2025	014445 46907 LINCOLN AQUATICS	148.03		8,402.73
1	2673	API	7/31/2025	015559 46881 AIRGAS NATIONAL CARB	716.25		9,118.98
1	2673	API	7/31/2025	015559 46892 AIRGAS NATIONAL CARB	967.61		10,086.59
1	2673	API	7/31/2025	015559 46900 AIRGAS NATIONAL CARB	266.62		10,353.21
1	2673	API	7/31/2025	015609 46882 LIFESTYLE SUSANVILLE	156.72		10,509.93
1	2673	API	7/31/2025	015609 46883 LIFESTYLE SUSANVILLE	85.72		10,595.65
1	2673	API	7/31/2025	017014 46903 RESURRECTION LAWN	260.00		10,855.65

Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
2	1573	API	8/21/2025	015559 49416 AIRGAS NATIONAL CARB	266.62		11,122.27
2	1573	API	8/21/2025	015559 49457 AIRGAS NATIONAL CARB	940.90		12,063.17
2	1573	API	8/21/2025	015609 49463 LIFESTYLE SUSANVILLE	86.51		12,149.68
2	1573	API	8/21/2025	015609 49465 LIFESTYLE SUSANVILLE	150.89		12,300.57
2	1573	API	8/21/2025	015609 49467 LIFESTYLE SUSANVILLE	113.90		12,414.47
3	1663	API	9/12/2025	015559 51588 AIRGAS NATIONAL CARB	567.05		12,981.52
3	1663	API	9/12/2025	015609 51584 LIFESTYLE SUSANVILLE	136.20		13,117.72
3	1663	API	9/12/2025	015609 51585 LIFESTYLE SUSANVILLE	130.44		13,248.16
3	1663	API	9/12/2025	015609 51586 LIFESTYLE SUSANVILLE	136.20		13,384.36
4	493	API	10/6/2025	015559 54210 AIRGAS NATIONAL CARB	822.58		14,206.94
4	493	API	10/6/2025	015559 54215 AIRGAS NATIONAL CARB	266.62		14,473.56
4	2273	API	10/27/2025	015559 56648 AIRGAS NATIONAL CARB	476.01		14,949.57
4	2273	API	10/27/2025	015559 56649 AIRGAS NATIONAL CARB	266.62		15,216.19
4	2273	API	10/27/2025	015559 56650 AIRGAS NATIONAL CARB	786.79		16,002.98
6	1859	API	12/10/2025	015559 61817 AIRGAS NATIONAL CARB	266.62		16,269.60
6	1859	API	12/10/2025	015559 61821 AIRGAS NATIONAL CARB	392.16		16,661.76
6	1859	API	12/10/2025	015559 61825 AIRGAS NATIONAL CARB	670.64		17,332.40
6	1859	API	12/10/2025	015559 61827 AIRGAS NATIONAL CARB	266.62		17,599.02
6	1859	API	12/10/2025	015559 61839 AIRGAS NATIONAL CARB	655.91		18,254.93
6	2158	API	12/22/2025	015559 63768 AIRGAS NATIONAL CARB	213.57		18,468.50
7	1825	API	1/20/2026	015559 66080 AIRGAS NATIONAL CARB	298.96		18,767.46
7	1825	API	1/20/2026	015559 66081 AIRGAS NATIONAL CARB	266.62		19,034.08
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	4,757.66		23,791.74

Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	1340	API	2/13/2026	015559 68626 AIRGAS NATIONAL CARB	274.40		24,066.14
8	2160	API	2/26/2026	015559 69944 AIRGAS NATIONAL CARB	737.01		24,803.15
9	1686	API	3/17/2026	015559 72149 AIRGAS NATIONAL CARB	274.40		25,077.55
9	1975	API	3/19/2026	015609 72727 LIFESTYLE SUSANVILLE	68.13		25,145.68
9	1975	API	3/19/2026	015609 72728 LIFESTYLE SUSANVILLE	141.15		25,286.83
9	1975	API	3/19/2026	015609 72729 LIFESTYLE SUSANVILLE	105.14		25,391.97
9	2474	API	3/25/2026	015559 73412 AIRGAS NATIONAL CARB	550.13		25,942.10
					25,942.10		

[5360950 301800](#)

HLVR POOL MAINTENANCE-BLDG	5360950	0.00	5,001.46	5,000.00	1.46	
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1.46

Pe	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	2673	API	7/31/2025	014641 46905 CRAZY J'S CONCRETE I	5,000.00		5,000.00
2	1573	API	8/21/2025	001598 49472 WESTERN NEVADA SUPPL	1.46		5,001.46
9	1867	GNI	3/19/2026	rAP HLVRA SNACK SHACK		5,000.00	1.46
					5,001.46	5,000.00	

[5360950 302200](#)

HLVR POOL OFFICE EXPENSE	5360950	0.00	839.32	0.00	839.32	
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839.32

Pe	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	414.10		414.10
9	32	API	3/2/2026	000186 70349 CITY OF SUSANVILLE	425.22		839.32
					839.32		

[5360950 302300](#)

HLVR POOL PROFESSIONAL SERV	5360950	0.00	10,835.23	1,913.46	8,921.77	
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8,921.77

Pe	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	1247	API	7/11/2025	016155 45193 CARPD	500.00		500.00
1	2673	API	7/31/2025	000186 46896 CITY OF SUSANVILLE	540.00		1,040.00
2	1573	API	8/21/2025	000186 49469 CITY OF SUSANVILLE	1,401.60		2,441.60
2	1573	API	8/21/2025	000186 49470 CITY OF SUSANVILLE	240.00		2,681.60

Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change		
3	1664	API	9/12/2025	000186 52628 CITY OF SUSANVILLE	511.86		3,193.46		
3	1664	API	9/12/2025	000186 52629 CITY OF SUSANVILLE	201.35		3,394.81		
4	493	API	10/6/2025	015719 54219 COLE HUBER ATTORNEY	130.00		3,524.81		
4	2273	API	10/27/202	015719 56654 COLE HUBER 5 ATTORNEY	78.00		3,602.81		
7	1937	API	1/23/2026	000186 66447 CITY OF SUSANVILLE	394.73		3,997.54		
7	1937	API	1/23/2026	016337 66445 PRICE PAIGE & CO	3,145.00		7,142.54		
7	2335	API	1/27/2026	000186 66656 CITY OF SUSANVILLE	320.96		7,463.50		
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	731.41		8,194.91		
8	638	API	2/5/2026	003595 67791 CA DEPT OF TAX & FEE	313.22		8,508.13		
8	2029	API	2/23/2026	000186 69353 CITY OF SUSANVILLE	1,832.10		10,340.23		
9	1867	GNI	3/19/2026	rAP HLVRA CITY STAFF		511.86	9,828.37		
9	1867	GNI	3/19/2026	rAP HLVRA CITY STAFF		1,401.60	8,426.77		
9	2341	API	3/24/2026	016337 72916 PRICE PAIGE & CO	495.00		8,921.77		
					10,835.23	1,913.46			
HLVR POOL CONT FOR STAFF SER				5360950	0.00	142,745.76	47,892.84	94,852.92	94,852.92
Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change		
2	1573	API	8/21/2025	000186 49469 CITY OF SUSANVILLE	19,227.62		19,227.62		
3	1664	API	9/12/2025	000186 52628 CITY OF SUSANVILLE	28,665.22		47,892.84		
3	1664	API	9/12/2025	000186 52629 CITY OF SUSANVILLE	42,074.36		89,967.20		
7	1937	API	1/23/2026	000186 66447 CITY OF SUSANVILLE	29,550.32		119,517.52		
7	2335	API	1/27/2026	000186 66656 CITY OF SUSANVILLE	20,374.99		139,892.51		
8	2029	API	2/23/2026	000186 69353 CITY OF SUSANVILLE	2,853.25		142,745.76		
9	1867	GNI	3/19/2026	rAP HLVRA POOL STAFF		28,665.22	114,080.54		
9	1867	GNI	3/19/2026	rAP HLVRA POOL STAFF		19,227.62	94,852.92		
					142,745.76	47,892.84			
HLVR POOL PUB & LEGAL				5360950	0.00	34.00	0.00	34.00	34.00

Account Trial Balance



2026 Period 1 to 9
All Accounts

Account Trial Balance



2026 Period 1 to 9
All Accounts

[5360950 302400](#)

NOTICES

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	1663	API	9/12/2025	016723 52154 MODOC RECORD	34.00		34.00
					34.00		

[5360950 302700](#)

SMALL TOOLS & INSTRUMENTS 5360950 0.00 55.26 0.00 55.26 55.26

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
2	1573	API	8/21/2025	001598 49471 WESTERN NEVADA SUPPL	55.26		55.26
					55.26		

[5360950 302800](#)

HLVR POOL SPEC DEPT EXP 5360950 0.00 875.00 55.00 820.00 820.00

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	2673	API	7/31/2025	099998 46874 ONE TIME GENERAL	125.00		125.00
1	2673	API	7/31/2025	099998 46875 ONE TIME GENERAL	65.00		190.00
1	2673	API	7/31/2025	099998 46877 ONE TIME GENERAL	65.00		255.00
1	2673	API	7/31/2025	099998 46878 ONE TIME GENERAL	55.00		310.00
1	2673	API	7/31/2025	099998 46879 ONE TIME GENERAL	65.00		375.00
1	2673	API	7/31/2025	099998 46880 ONE TIME GENERAL	125.00		500.00
1	2673	API	7/31/2025	099998 46890 ONE TIME GENERAL	130.00		630.00
1	2673	API	7/31/2025	099998 46891 ONE TIME GENERAL	65.00		695.00
1	2674	API	7/31/2025	099998 46909 ONE TIME GENERAL	55.00		750.00
3	56	API	9/4/2025	099998 50580 ONE TIME GENERAL	125.00		875.00
7	2473	AP M	1/30/2026	099998 46878 ONE TIME GENERAL		55.00	820.00
					875.00	55.00	

[5360950 302801](#)

HLVR POOL COWIDE COST 5360950 0.00 1,371.00 0.00 1,371.00 1,371.00

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
3	2711	GNI	9/30/2025	25/26 Cost plan	457.00		457.00

Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
6	1619	GNI	12/17/2025	25/26 Cost plan	457.00		914.00
9	1029	GNI	3/10/2026	25/26 Cost plan	457.00		1,371.00
					1,371.00		

[5360950 302807](#)

HLVR POOL ELECTRONIC SURVEILAN	5360950	0.00	440.00	0.00	440.00	440.00
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	2673	API	7/31/2025	015504 46898 CURRENT ELECTRIC & A	40.00		40.00
1	2673	API	7/31/2025	015504 46899 CURRENT ELECTRIC & A	40.00		80.00
3	56	API	9/4/2025	015504 50581 CURRENT ELECTRIC & A	40.00		120.00
4	493	API	10/6/2025	015504 54206 CURRENT ELECTRIC & A	40.00		160.00
6	1859	API	12/10/2025	015504 61838 CURRENT ELECTRIC & A	40.00		200.00
7	1937	API	1/23/2026	015504 66444 CURRENT ELECTRIC & A	40.00		240.00
8	1340	API	2/13/2026	015504 68628 CURRENT ELECTRIC & A	40.00		280.00
9	1686	API	3/17/2026	015504 72148 CURRENT ELECTRIC & A	40.00		320.00
9	1975	API	3/19/2026	015504 72730 CURRENT ELECTRIC & A	40.00		360.00
9	2474	API	3/25/2026	015504 73413 CURRENT ELECTRIC & A	40.00		400.00
9	2474	API	3/25/2026	015504 73414 CURRENT ELECTRIC & A	40.00		440.00
					440.00		

[5360950 303010](#)

HLVR POOL UTILITIES-LIGHTS	5360950	0.00	15,347.10	2,358.08	12,989.02	12,989.02
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	2065	API	7/23/2025	000515 46240 LMUD	2,358.08		2,358.08
3	56	API	9/4/2025	000515 50579 LMUD	1,981.58		4,339.66
3	1663	API	9/12/2025	000515 51582 LMUD	2,112.45		6,452.11
4	2273	API	10/27/2025	000515 56656 LMUD	1,846.99		8,299.10
6	2158	API	12/22/2025	000515 63752 LMUD	2,086.81		10,385.91

Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
6	2158	API	12/22/2025	000515 63756 LMUD	1,645.10		12,031.01
9	32	API	3/2/2026	000186 70354 CITY OF SUSANVILLE	3,316.09		15,347.10
9	1867	GNI	3/19/2026	rAP HLVRA MAY/JUNE ELEC		2,358.08	12,989.02

					15,347.10	2,358.08	
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[5360950 303030](#)

HLVR POOL UTILITIES-SEWER	5360950	0.00	821.28	0.00	821.28		821.28
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Pe	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	2673	API	7/31/2025	000841 46908 SUSANVILLE SANITARY	205.32		205.32
3	1663	API	9/12/2025	000841 51589 SUSANVILLE SANITARY	205.32		410.64
6	1860	API	12/10/2025	000841 61824 SUSANVILLE SANITARY	205.32		615.96
7	2335	API	1/27/2026	000841 66662 SUSANVILLE SANITARY	205.32		821.28

					821.28		
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[5360950 303040](#)

HLVR POOL UTILITIES-GARBAGE	5360950	0.00	1,698.09	0.00	1,698.09		1,698.09
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Pe	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	2065	API	7/23/2025	016860 46238 C&S WASTE SOLUTIONS	246.80		246.80
2	1573	API	8/21/2025	016860 49460 C&S WASTE SOLUTIONS	243.72		490.52
3	1663	API	9/12/2025	016860 51587 C&S WASTE SOLUTIONS	243.72		734.24
4	2273	API	10/27/2025	016860 56653 C&S WASTE SOLUTIONS	243.72		977.96
6	1859	API	12/10/2025	016860 61823 C&S WASTE SOLUTIONS	236.43		1,214.39
6	1859	API	12/10/2025	016860 61837 C&S WASTE SOLUTIONS	243.72		1,458.11
7	2335	API	1/27/2026	016860 66661 C&S WASTE SOLUTIONS	239.98		1,698.09

					1,698.09		
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[5360950 303050](#)

HLVR POOL UTILITIE-NATUARL GAS	5360950	0.00	102.27	0.00	102.27		102.27
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Account Trial Balance



2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
7	1825	API	1/20/2026	000186 66065 CITY OF SUSANVILLE	17.23		17.23
7	1825	API	1/20/2026	000186 66070 CITY OF SUSANVILLE	16.24		33.47
7	1825	API	1/20/2026	000186 66074 CITY OF SUSANVILLE	12.28		45.75
7	1825	API	1/20/2026	000186 66077 CITY OF SUSANVILLE	9.31		55.06
7	1825	API	1/20/2026	000186 66078 CITY OF SUSANVILLE	10.63		65.69
7	1825	API	1/20/2026	000186 66079 CITY OF SUSANVILLE	7.99		73.68
8	638	API	2/5/2026	000186 67797 CITY OF SUSANVILLE	9.31		82.99
9	76	API	3/3/2026	000186 70562 CITY OF SUSANVILLE	10.30		93.29
9	76	API	3/3/2026	000186 70563 CITY OF SUSANVILLE	8.98		102.27
					102.27		

[5360950 303060](#)

HLVR POOL UTILITIE- GEOTHERMAL	5360950	0.00	13,098.27	0.00	13,098.27	13,098.27
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
7	1825	API	1/20/2026	000186 66065 CITY OF SUSANVILLE	2,057.29		2,057.29
7	1825	API	1/20/2026	000186 66070 CITY OF SUSANVILLE	2,376.95		4,434.24
7	1825	API	1/20/2026	000186 66074 CITY OF SUSANVILLE	2,419.01		6,853.25
7	1825	API	1/20/2026	000186 66077 CITY OF SUSANVILLE	2,301.24		9,154.49
7	1825	API	1/20/2026	000186 66078 CITY OF SUSANVILLE	2,427.42		11,581.91
7	1825	API	1/20/2026	000186 66079 CITY OF SUSANVILLE	379.09		11,961.00
8	638	API	2/5/2026	000186 67797 CITY OF SUSANVILLE	379.09		12,340.09
9	76	API	3/3/2026	000186 70562 CITY OF SUSANVILLE	379.09		12,719.18
9	76	API	3/3/2026	000186 70563 CITY OF SUSANVILLE	379.09		13,098.27
					13,098.27		

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HLVR POOL STORE CONSESSION PUR	5360950	0.00	6,262.33	0.00	6,262.33	6,262.33
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	1247	API	7/11/2025	000657 45194 MORNING GLORY DAIRY	392.01		392.01

Account Trial Balance

2026 Period 1 to 9
All Accounts

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
1	1247	API	7/11/2025	000657 45195 MORNING GLORY DAIRY	505.35		897.36
1	1247	API	7/11/2025	014102 45196 ALPINE BEVERAGE, LLC	82.60		979.96
1	2673	API	7/31/2025	000657 46885 MORNING GLORY DAIRY	649.65		1,629.61
1	2673	API	7/31/2025	000657 46889 MORNING GLORY DAIRY	390.03		2,019.64
1	2673	API	7/31/2025	000657 46894 MORNING GLORY DAIRY	390.03		2,409.67
1	2673	API	7/31/2025	000657 46895 MORNING GLORY DAIRY	390.03		2,799.70
1	2673	API	7/31/2025	014102 46884 ALPINE BEVERAGE, LLC	60.40		2,860.10
1	2673	API	7/31/2025	014102 46886 ALPINE BEVERAGE, LLC	151.00		3,011.10
1	2673	API	7/31/2025	014102 46887 ALPINE BEVERAGE, LLC	44.40		3,055.50
1	2673	API	7/31/2025	014102 46888 ALPINE BEVERAGE, LLC	342.80		3,398.30
1	2673	API	7/31/2025	014102 46901 ALPINE BEVERAGE, LLC	112.80		3,511.10
1	2673	API	7/31/2025	014102 46902 ALPINE BEVERAGE, LLC	169.20		3,680.30
3	56	API	9/4/2025	000657 50578 MORNING GLORY DAIRY	169.08		3,849.38
7	2523	API	1/27/2026	014102 66659 ALPINE BEVERAGE, LLC	22.20		3,871.58
7	2523	API	1/27/2026	014102 66660 ALPINE BEVERAGE, LLC	22.20		3,893.78
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	2,368.55		6,262.33
					6,262.33		

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HLVR POOL RECREAT ACTIVITY SUP	5360950	0.00	599.01	0.00	599.01	599.01
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	599.01		599.01
					599.01		

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HLVR POOL LANDSCAPING&IMPRO	5360950	0.00	1,745.40	0.00	1,745.40	1,745.40
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Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	700.40		700.40
9	32	API	3/2/2026	000186 70341 CITY OF SUSANVILLE	195.00		895.40

Account Trial Balance



2026 Period 1 to 9
All Accounts

[5360950 306100](#)

Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change	
9	32	API	3/2/2026	000186 70342 CITY OF SUSANVILLE	165.00		1,060.40	
9	32	API	3/2/2026	000186 70345 CITY OF SUSANVILLE	260.00		1,320.40	
9	32	API	3/2/2026	000186 70346 CITY OF SUSANVILLE	325.00		1,645.40	
9	32	API	3/2/2026	000186 70348 CITY OF SUSANVILLE	100.00		1,745.40	
					1,745.40			
HLVR POOL CAPITAL IMPRV BLDG					5360950	0.00	3,400.01	3,400.01
Pe r	Journal	Src	Eff Date	Reference	Debits	Credits	Net Change	
1	2673	API	7/31/2025	015836 46904 GUESS PLUMBING	760.00		760.00	
8	638	API	2/5/2026	000186 67780 CITY OF SUSANVILLE	2,390.01		3,150.01	
8	638	API	2/5/2026	000186 67793 CITY OF SUSANVILLE	125.00		3,275.01	
9	32	API	3/2/2026	000186 70347 CITY OF SUSANVILLE	125.00		3,400.01	
					3,400.01			
Total					0.00	260,922.91	334,196.35	-73,273.44
Grand Total					0.00	260,922.91	335,962.20	-75,039.29

Honey Lake Valley Recreation Authority Agenda Item

Submitted By: Jolene Arredondo, Deputy City Manager

Action Date: April 21, 2026

Subject: Executive Officer Update

Presented By: Dan Newton, City Manager

Summary: Executive Officer, Dan Newton will provide an administrative and operational update to the board.

Fiscal Impact: None

Action Requested: Possible direction to staff

Attachments:
None

Honey Lake Valley Recreation Authority Agenda Item

Submitted By: Jolene Arredondo, Deputy City Manager

Action Date: April 21, 2026

Subject: Consider 2026/2027 Draft Budget

Presented By: Dan Newton, City Manager

Summary: Attached for the Board's review is the 2026/2027 Fiscal Year Draft Budget, which includes scheduling as attached for July 1, 2026, through August 31, 2026, and 2027 Season projections for May 1, 2027, through and including June 30, 2027. The revenues have been projected based on 2025 calendar year operations and exclude: September and October operating revenue, LHS Swim Team, and Donations/Sponsorships.

Changes in expenditures are as follows:

- 3002300 - Professional & Specialized Services: Increased for anticipation of working on 2023 and 2024 year-end audits. Budget line item includes City Administration and Operations Agreement 5% cost allocation, attorney fees and annual CAPRI dues.
- 3001705 - Maintenance: Increased due to increased cost of chemicals as observed in the 2025 calendar year.
- 3002359 - Staffing: staffing accounts for Pool Manager (part-time @ 960 hours), Pool Maintenance Worker (part-time @ 520 hours), Assistant Pool Manager (part-time @ 480 hours).
- 3002359 - Staffing: Lifeguard/Swim Instructor/Facility Attendant (part-time) staffing levels for July 1 - August 31, 2026, and May 1 - June 30, 2027.

No transfers out to the Facility Improvement or Sustainability Fund are anticipated in 2026/2027 FY.

Fiscal Impact: Projected Revenues of \$288,500 and Expenditures of \$294,500

Action Requested: Information only, potential direction to staff

Attachments:

1. 2026.2027 DRAFT Budget
2. Summer 2026 Schedule
3. August Schedule 2026

DRAFT 2026/2027 Budget - Honey Lake Valley Community Pool

Preliminary budget for pool operations of July - August 31, 2026 & May-June 30, 2027

Acct #	Revenues:		
2003203	Daily Passes (Public Swim)		\$28,000.00
2003206	Lassen Aquatics (Swim Team)		\$9,500.00
2003214	Summer Passes		\$16,000.00
2007400	City/County- Annual Contribution		\$160,000.00
2010611	Swim Lessons		\$39,000.00
2010660	Programming Daily		\$2,300.00
2010661	Parties/Events Rentals		\$8,500.00
2010662	Concession Revenues		\$11,000.00
2010663	School Rentals		\$2,000.00
2010664	LHS Swim Team		\$0.00
2010665	Punch Cards		\$8,000.00
2010667	Programming Monthly		\$3,000.00
2010688	LCC Adaptive PE Class		\$1,200.00
2011200	Miscellaneous		\$0.00
2011300	Donations/Contributions (sponsorship banners)		\$0.00
	Transfer from Fund Balance		\$0.00
	Total Revenues		\$288,500.00

Expenses: (for fiscal year)			
SERVICES			
3002300	Professional & Specialized Services		\$23,000.00
3002400	Publications/Marketing/Legal Notices		\$1,000.00
3002801	County Wide Allocation		\$4,000.00
SUPPLIES			
3001150	Safety Equipment & supplies		\$2,000.00
3001400	Janitorial Supplies		\$1,200.00
3001705	Maintenance (Chemicals, etc...)		\$35,000.00
3002200	Office Supplies		\$2,000.00
3005500	Concession Items		\$8,000.00
3005501	Recreational Activity Supplies		\$1,000.00
UTILITIES			
3001200	Communications (Phone & Internet)		\$4,500.00
3002807	Surveillance		\$1,500.00
3003010	Electric		\$22,000.00
3003030	Sewer		\$1,600.00
3003040	Trash Service		\$2,000.00
3003050	Natural Gas		\$200.00
3003060	Geothermal		\$14,000.00
FIXED ASSETS			
Building and Improvement			
3002701	Non- Capitalized Equipment		\$0.00
3004900	Depreciation Costs		\$0.00
3006050	Landscaping and Improvements		\$3,000.00
3006100	Building and Equipment		\$1,500.00
STAFFING			
3002359	Staffing (Pool Employees)		\$135,000.00
3002901	Training - Certifications		\$4,000.00
ANNUAL LAND EXPENSES			
3001500	Insurance Costs		\$28,000.00
	Total Expenses (Line Items)		\$294,500.00
3010000	Provisions for Contingencies		
3007000	Transfer Out to Facility Sustainability Fund (534)		\$0.00
3007000	Transfer Out to Facility Improvement Fund (535)		\$0.00
	Expense Total		\$294,500.00
	Revenue Over (Under) Expenses		-\$6,000.00

June 15th - August 9th

	6:15-7:15	7:30-9:30 TEAM 8:00-900 Aerobics	9:15-12:00 pm	11:00-12:00pm	12:30-3:30 pm	3:30 - 4:00 pm	4:00-5:00 pm	5:15 - 6:45 pm	7:00 - 9:00 pm
Monday	maintenance	Team/Aerobics	Lessons/Lap Lap 9:45 am start time	Lessons/Youth Lap 2 lanes available	Public	Cleaning	Lap/Walking	Waterbabies/ Lessons/Lap*	
Tuesday	lap/walking	Team/walking	Lessons/Lap Lap 9:45 am start time	Lessons/Youth Lap 2 lanes available	Public	Cleaning	Lap/Walking	Waterbabies/ Lessons/Lap*	Teen Night
Wednesday	maintenance	Team/Aerobics	Lessons/Lap Lap 9:45 am start time	Lessons/Youth Lap 2 lanes available	Public	Cleaning	Lap/Walking	Waterbabies/ Lessons/Lap*	
Thursday	lap/walking	Team/walking	Lessons/Lap Lap 9:45 am start time	Lessons/Youth Lap 2 lanes available	Public	Cleaning	Lap/Walking	Waterbabies/ Lessons/Lap*	
Friday	maintenance	Lap/Aerobics	LCC AD		Public	Cleaning	Lap/Walking*	Family Swim 5:30 - 7:30 pm	
			8:30 - 9:30 am		10:00- 12:00pm	12:30 - 3:30 pm	4:00 - 6:00 pm		
Saturday			lap/ Walking		Pool Rental	Public	Pool Rental		
Sunday						Public	Pool Rental		

Monday - Thursday lap swim is 4:00 pm - 6:30 pm on Fridays lap swim will be from 4:00 - 5:00 pm only

August 10th - August 30th

	6:15 - 7:15 am	8:30 - 9:30 am	9:45 - 12:15	12:30 - 2:30 pm	5:15- 6:15 pm
Monday		Aerobics/lap	Swim Lessons/ Rental	LCC AD	Lap/Walking
Tuesday	Lap/Walking	Maintenance	Swim Lessons/ Rental	Pool Rental	Lap/Walking
Wednesday		Aerobics/lap	Swim Lessons/ Rental	LCC AD	Lap/Walking
Thursday	Lap/Walking	Maintenance	Rental	Pool Rental	Lap/Walking
Friday		Aerobics/lap	Rental	LCC AD	Lap/Walking

		8:30 - 930 am	10:00 -12:00 pm	12:30 - 3:30 pm	4:00 - 6:00 pm
Saturday		Lap/Walking	Pool Rental	Public Swim	Pool Rental
Sunday				Public Swim	Pool Rental

Morning Waterbabies & Level 1B will be offered August 10th - 27th