



LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY

(a California public agency)

Board of Directors:

Ralph Ellis, Chairman
Aaron Albaugh, Vice Chairman
Chris Gallagher
Brian Moore
Kevin Stafford
Mendy Schuster (City Alternate)
Tom Hammond (County Alternate)

Staff:

Manager: Vacant
Clerk of the Board: Vacant
Counsel: Josh Nelson
Landfill Foreman: Gary Gillis

LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY

BOARD OF DIRECTORS, REGULAR MEETING

– AGENDA –

Tuesday
April 26, 2022 at 2:00 p.m.
707 Nevada Street, Susanville, California 96130

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

Next resolution in line for adoption: 2022-02

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- A. CALL TO ORDER
 - B. ROLL CALL OF BOARD OF DIRECTORS
 - C. AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS
 - D. CLOSED SESSION - No items (s) for consideration.
 - E. PUBLIC COMMENT

(Any person may address the Board at this time to comment on any subject not on the agenda. However, the Board may not take action other than to direct staff to place the matter on the agenda at a future meeting).

F. REPORTS AND INFORMATION

1. Unagendized Reports by Board Members
2. Auditor's Report
3. Claims of Expenses
4. Staff Reports
 - Letter submitted to Lassen County Environmental Health requesting time extension for landfill gas compliance at Bass Hill Landfill.

G. CONSENT CALENDAR

1. Subject: Approval of and/or Additions to and Deletions for the following meeting minutes.
 - March 8, 2022 Board of Directors Meeting Minutes.

Action Requested: Approve Minutes.

(Consent calendar items are routine and usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to comment on any consent item.

H. REGULAR CALENDAR

1. *Subject:* That the Board receive an update regarding privatization of all solid waste operations.
2. *Subject:* That the Board receive and comment on Draft Audit Report for FY 19/20.
3. *Subject:* That the Board consider a Letter of Engagement with the accounting firm Price Paige & Company to conduct the FY 20/21 audit and authorize the Board Chairman and Manager to sign Letter of Engagement.
4. *Subject:* That the Board: 1) Receive a letter from Lassen County Fish & Game Commission concerning wild animal carcass disposal;
2) Provide possible direction to staff.

I. ADJOURNMENT

Next Regularly Scheduled Board of Directors Meeting: May 24, 2022

Lassen Regional Solid Waste Management Authority



INFORMATION

TO: LRSWMA BOARD OF DIRECTORS
FROM: PETE HEIMBIGNER
SUBJECT: AUDITOR'S REPORT
DATE: April 26, 2022

The Auditor's Report, dated April 21, 2022, is attached. Board of Directors action is not required.

Fiscal Year 2022 As of 4/21/2022
Fund 585 SOLID WASTE
Budget Unit 0241 SOLID WASTE
Cost Center NONE

County of Lassen
Budget Status

User: pheimbigner

Percent of Year Elapsed 80 %

Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Approp Used
3010	SALARIES AND EMPLOYEE BENEFITS						
3000100	SALARIES AND WAGES	\$496,145.00	\$496,145.00	\$302,273.31	\$0.00	\$193,871.69	61%
3000102	BOOT OR UNIFORM ALLOWANCE	\$750.00	\$750.00	\$900.00	\$0.00	(\$150.00)	120%
3000110	OVERTIME	\$20,000.00	\$20,000.00	\$9,379.56	\$0.00	\$10,620.44	47%
3000130	EXTRA HELP	\$0.00	\$0.00	\$19,450.79	\$0.00	(\$19,450.79)	0%
3000200	RETIREMENT	\$45,296.00	\$45,296.00	\$30,848.62	\$0.00	\$14,447.38	68%
3000202	MEDICARE	\$8,230.00	\$8,230.00	\$5,208.76	\$0.00	\$3,021.24	63%
3000205	PERS RETIREMENT UNFUNDED LIAB	\$66,790.00	\$66,790.00	\$50,092.63	\$0.00	\$16,697.37	75%
3000210	SOCIAL SECURITY	\$35,192.00	\$35,192.00	\$22,271.79	\$0.00	\$12,920.21	63%
3000300	GROUP INSURANCE - HEALTH	\$43,742.00	\$43,742.00	\$20,155.00	\$0.00	\$23,587.00	46%
3000310	FLEX PLAN/CAFETERIA	\$99,733.00	\$99,733.00	\$61,918.99	\$0.00	\$37,814.01	62%
3000320	GROUP INSURANCE - DENTAL	\$5,760.00	\$5,760.00	\$3,328.00	\$0.00	\$2,432.00	58%
3000330	GROUP INSURANCE- LIFE	\$1,761.00	\$1,761.00	\$1,235.40	\$0.00	\$525.60	70%
3000400	WORKERS COMPENSATION INSURANCE	\$67,279.00	\$67,279.00	\$36,814.43	\$0.00	\$30,464.57	55%
3000501	OTHER POST-EMPLOYMENT BENEFITS	\$9,162.00	\$9,162.00	\$6,580.75	\$0.00	\$2,581.25	72%
3000510	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$256.02	\$0.00	(\$256.02)	0%
	Major Object Total	\$899,840.00	\$899,840.00	\$570,714.05	\$0.00	\$329,125.95	63 %
3020	SERVICES AND SUPPLIES						
3001100	CLOTHING & PERSONAL	\$7,500.00	\$7,500.00	\$588.15	\$0.00	\$6,911.85	8%
3001200	COMMUNICATIONS	\$11,000.00	\$11,000.00	\$9,671.41	\$0.00	\$1,328.59	88%
3001400	HOUSEHOLD EXPENSES	\$0.00	\$0.00	\$7,326.87	\$0.00	(\$7,326.87)	0%
3001500	INSURANCE	\$67,000.00	\$67,000.00	\$44,967.91	\$0.00	\$22,032.09	67%
3001700	MAINTENANCE - EQUIPMENT	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0%

Fiscal Year 2022 As of 4/21/2022
Fund 585 SOLID WASTE
Budget Unit 0241 SOLID WASTE
Cost Center NONE

County of Lassen
Budget Status

User: pheimbigner

		Percent of Year Elapsed						%
Account	Account Name	Adopted Appropriation	Adjusted Appropriation	Expenditures	Outstanding Encumbrance	Unencumbered Balance	Percent Approp Used	
3001701	MAINTENANCE-COUNTY VEHICLES	\$20,000.00	\$20,000.00	\$32,781.03	\$0.00	(\$12,781.03)	164%	
3001800	MAINT-BUILDINGS & IMPROVEMENTS	\$7,000.00	\$7,000.00	\$3,692.25	\$0.00	\$3,307.75	53%	
3001801	MAINTENANCE-LANDFILL	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	
3002000	MEMBERSHIPS	\$9,000.00	\$9,000.00	\$253.00	\$0.00	\$8,747.00	3%	
3002200	OFFICE EXPENSE	\$9,000.00	\$9,000.00	\$3,509.38	\$0.00	\$5,490.62	39%	
3002201	POSTAGE	\$1,000.00	\$1,000.00	\$1,151.11	\$0.00	(\$151.11)	115%	
3002205	GRANT EXPENSE	\$8,700.00	\$8,700.00	\$3,339.88	\$0.00	\$5,360.12	38%	
3002300	PROFESSIONAL & SPECIALIZED SV	\$340,000.00	\$340,000.00	\$160,149.23	\$0.00	\$179,850.77	47%	
3002312	PROFESS & SPECICAL-ACCOUNTING	\$50,000.00	\$50,000.00	\$24,424.20	\$0.00	\$25,575.80	49%	
3002400	PUBLICATIONS AND LEGAL NOTICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	
3002500	RENTS AND LEASES - EQUIPMENT	\$10,000.00	\$10,000.00	\$614.67	\$0.00	\$9,385.33	6%	
3002600	RENTS & LEASES - BUILDINGS	\$21,000.00	\$21,000.00	\$15,298.58	\$0.00	\$5,701.42	73%	
3002700	SMALL TOOLS AND INSTRUMENTS	\$2,000.00	\$2,000.00	\$166.35	\$0.00	\$1,833.65	8%	
3002800	SPECIAL DEPARTMENTAL EXPENSE	\$120,000.00	\$120,000.00	\$117,712.95	\$0.00	\$2,287.05	98%	
3002818	GRANT REIMBURSABLE EXPENSES	\$36,000.00	\$36,000.00	\$0.00	\$0.00	\$36,000.00	0%	
3002900	TRANSPORTATION AND TRAVEL	\$75,000.00	\$75,000.00	\$71,398.81	\$0.00	\$3,601.19	95%	
3002901	CONFERENCES AND TRAINING	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	
3003000	UTILITIES	\$6,000.00	\$6,000.00	\$4,111.99	\$0.00	\$1,888.01	69%	
Major Object Total		\$853,200.00	\$853,200.00	\$501,157.77	\$0.00	\$352,042.23	59 %	
Cost Center Total		\$1,753,040.00	\$1,753,040.00	\$1,071,871.82	\$0.00	\$681,168.18	61 %	
Budget Unit Total		\$1,753,040.00	\$1,753,040.00	\$1,071,871.82	\$0.00	\$681,168.18	61 %	
Fund Total		\$1,753,040.00	\$1,753,040.00	\$1,071,871.82	\$0.00	\$681,168.18	61 %	

County of Lassen General Ledger Summary
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Fund	Account	Account Name	Opening Balance	YTD Activity	Balance	Status
385	0100000	SOLID WASTE AUTHORITY JPA	\$2,198,172.60	\$20,461.08	\$2,218,633.68	
585	0100000	LASSEN SOLID WASTE JPA	\$1,917,161.68	\$487,928.30	\$2,405,089.98	
586	0100000	SW CAPITAL IMPROVEMENT FUND	\$956,051.48	(\$71,027.16)	\$885,024.32	
			\$5,071,385.76	\$437,362.22	\$5,508,747.98	

Lassen Regional Solid Waste Management Authority



INFORMATION

TO: LRSWMA BOARD OF DIRECTORS
FROM: PETE HEIMBIGNER
SUBJECT: CLAIMS OF EXPENSES
DATE: April 26, 2022

The Claims of Expenses for the period of February 18, 2022 to April 21, 2022 is attached. Board of Directors action is not required.

County of Lassen

Expenditure Account Detail

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
03/02/22	585	0241		3000100		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$15,400.46	
03/16/22	585	0241		3000100		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$16,011.94	
03/30/22	585	0241		3000100		99999	VARIOUS VENDORS	03/30/22 PAYROLL ENTRIES	00000003	PR000048	\$13,601.38	
04/13/22	585	0241		3000100		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$13,460.85	
03/02/22	585	0241		3000110		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$593.63	
03/16/22	585	0241		3000110		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$258.54	
03/30/22	585	0241		3000110		99999	VARIOUS VENDORS	03/30/22 PAYROLL ENTRIES	00000003	PR000048	\$358.55	
04/13/22	585	0241		3000110		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$33.75	
03/02/22	585	0241		3000130		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$675.00	
03/16/22	585	0241		3000130		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$825.00	
03/30/22	585	0241		3000130		99999	VARIOUS VENDORS	03/30/22 PAYROLL ENTRIES	00000003	PR000048	\$922.50	
04/13/22	585	0241		3000130		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$825.00	
03/02/22	585	0241		3000200		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$1,532.30	
03/16/22	585	0241		3000200		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$1,505.67	
03/30/22	585	0241		3000200		99999	VARIOUS VENDORS	03/30/22 PAYROLL ENTRIES	00000003	PR000048	\$1,416.26	
04/13/22	585	0241		3000200		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$1,403.75	
03/02/22	585	0241		3000202		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$263.81	
03/16/22	585	0241		3000202		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$267.37	
03/30/22	585	0241		3000202		99999	VARIOUS VENDORS	03/30/22 PAYROLL ENTRIES	00000003	PR000048	\$240.91	
04/13/22	585	0241		3000202		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$228.11	
03/24/22	585	0241		3000205		0	UNASSIGNED VENDOR	UNFUNDED LIAB. 25% 21/22	00000001	JE001883	\$16,697.55	
03/02/22	585	0241		3000210		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$1,128.02	
03/16/22	585	0241		3000210		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$1,143.24	
03/30/22	585	0241		3000210		99999	VARIOUS VENDORS	03/30/22 PAYROLL ENTRIES	00000003	PR000048	\$1,030.06	
04/13/22	585	0241		3000210		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$975.30	
03/02/22	585	0241		3000300		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$1,197.50	
03/16/22	585	0241		3000300		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$1,197.50	
04/13/22	585	0241		3000300		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$1,052.50	
03/02/22	585	0241		3000310		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$3,589.09	
03/16/22	585	0241		3000310		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$3,402.78	
03/30/22	585	0241		3000310		99999	VARIOUS VENDORS	03/30/22 PAYROLL ENTRIES	00000003	PR000048	\$1,731.45	
04/13/22	585	0241		3000310		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$3,264.08	
03/02/22	585	0241		3000320		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$200.00	
03/16/22	585	0241		3000320		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$180.00	
04/13/22	585	0241		3000320		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$180.00	
03/02/22	585	0241		3000330		99999	VARIOUS VENDORS	03/02/22 PAYROLL ENTRIES	00000003	PR000047	\$69.60	

County of Lassen

Expenditure Account Detail

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
03/16/22	585	0241		3000330		99999	VARIOUS VENDORS	03/16/22 PAYROLL ENTRIES	00000003	PR000049	\$63.80	
04/13/22	585	0241		3000330		99999	VARIOUS VENDORS	04/13/22 PAYROLL ENTRIES	00000003	PR000051	\$63.80	
03/24/22	585	0241		3000400		0	UNASSIGNED VENDOR	WORK COMP 2021/22 25% QTR	00000001	JE001885	\$3,174.93	
03/23/22	585	0241		3000501		0	UNASSIGNED VENDOR	OPEB 2021/2022 QTR 25%	00000001	JE001882	\$1,999.75	
02/23/22	585	0241		3000510		0	UNASSIGNED VENDOR	4TH QTR EDD UI	00000001	JE001674	\$362.02	
03/18/22	585	0241		3001100		15609	LIFESTYLE SUSANVILLE, LLC	500814 2/17/22	01172377	CL810820	\$12.34	
02/25/22	585	0241		3001200		6670	FRONTIER/CITIZENS COMM CO	5302576822091389-8 2/10/22	01171747	CL810288	\$326.46	
02/25/22	585	0241		3001200		6670	FRONTIER/CITIZENS COMM CO	5302945291063093-8 2/5/22	01171747	CL810288	\$98.06	
03/10/22	585	0241		3001200		6670	FRONTIER/CITIZENS COMM CO	5302521273305299-8 2/10/22	01172148	CL810423	\$591.13	
03/24/22	585	0241		3001200		6670	FRONTIER/CITIZENS COMM CO	5302521273051299-8 3/10/22	01172579	CL811235	\$600.18	
03/24/22	585	0241		3001200		6670	FRONTIER/CITIZENS COMM CO	5302576822091389-8 3/10/22	01172579	CL811235	\$326.46	
03/24/22	585	0241		3001200		6670	FRONTIER/CITIZENS COMM CO	5302945291063093-8 3/5/22	01172579	CL811235	\$97.73	
04/21/22	585	0241		3001200		6670	FRONTIER/CITIZENS COMM CO	5302945291063093-8 4/5/22	01173390	CL812182	\$97.45	
02/25/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000060384 12/16/21	01171742	CL810283	\$91.54	
02/25/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000077289 1/20/22	01171742	CL810283	\$91.54	
02/25/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000080739 1/27/22	01171742	CL810283	\$91.54	
02/25/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000087534 2/10/22	01171742	CL810283	\$99.19	
02/25/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000090875 2/17/22	01171742	CL810283	\$91.54	
02/25/22	585	0241		3001400		889	DS WATERS OF AMERICA,INC	6187180 012722 1/27/22	01171753	CL810294	\$35.99	
02/25/22	585	0241		3001400		889	DS WATERS OF AMERICA,INC	6257141 012822 1/28/22	01171753	CL810294	\$100.67	
03/10/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000094130 2/24/22 CONTRACT	01172145	CL810654	\$99.19	
03/18/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000029840 10/14/22	01172367	CL810805	\$85.05	
03/18/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000033173 10/21/21	01172367	CL810805	\$85.05	
03/18/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000036392 10/28/22	01172367	CL810805	\$123.30	
03/18/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000097582 3/3/22	01172367	CL810805	\$91.54	
03/18/22	585	0241		3001400		889	DS WATERS OF AMERICA,INC	6187180 022422 OFFICE 48.98	01172376	CL810819	\$48.98	
03/18/22	585	0241		3001400		889	DS WATERS OF AMERICA,INC	6257141 022522 BH WATER	01172376	CL810819	\$105.97	
03/24/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	259000100966 3/10/22 CO	01172575	CL811228	\$91.54	
04/07/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	2591004556 3/24/22 CO	01172935	CL811581	\$91.54	
04/14/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	2591001182 3/17/22	01173175	CL811834	\$91.54	
04/14/22	585	0241		3001400		12837	ARAMARK UNIFORM & CAREER	2591007986 3/31/22	01173175	CL811834	\$91.54	
04/14/22	585	0241		3001400		889	DS WATERS OF AMERICA,INC	6187180 032422 OFFICE	01173183	CL811844	\$36.99	
04/14/22	585	0241		3001400		889	DS WATERS OF AMERICA,INC	6257141 032522 3/25/22 BH	01173183	CL811844	\$138.73	
04/14/22	585	0241		3001400		94	KAREN L. ZAPETTINI	94 3/2022 RMB WATER KZ	01173185	CL811838	\$40.68	
02/25/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INPS3506864 2/3/22	01171745	CL810286	\$238.27	
02/25/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INPS3507987 2/4/22	01171745	CL810286	\$50.38	

County of Lassen

Expenditure Account Detail

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
02/25/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INPS3507988 2/4/22	01171745	CL810286	\$184.31	
02/25/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INPS3509685 2/8/22	01171745	CL810286	\$395.13	
02/25/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INPS3509686 2/8/22	01171745	CL810286	\$44.99	
02/25/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INPS3509687 2/8/22	01171745	CL810286	\$33.67	
02/25/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INWO1459960 2/4/22	01171745	CL810286	\$540.00	
02/25/22	585	0241		3001701		589	AIRGAS USA, LLC	9986209506 1/31/22 ACT2137316	01171741	CL810282	\$38.90	
03/18/22	585	0241		3001701		11935	O'REILLY AUTO ENTERPRISES, LLC	2740-343482 11/26/21	01172373	CL810817	\$34.29	
03/18/22	585	0241		3001701		11935	O'REILLY AUTO ENTERPRISES, LLC	2740-354822 2/3/22	01172373	CL810817	\$9.64	
03/18/22	585	0241		3001701		11935	O'REILLY AUTO ENTERPRISES, LLC	2740-359341 3/2/22	01172373	CL810817	\$25.73	
03/18/22	585	0241		3001701		15609	LIFESTYLE SUSANVILLE, LLC	500250 2/4/22	01172377	CL810820	\$15.10	
03/18/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	3523601 3/2/22	01172371	CL810810	\$192.10	
03/18/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	3523602 3/2/22	01172371	CL810810	\$91.51	
03/24/22	585	0241		3001701		589	AIRGAS USA, LLC	9986940448 2/28/22	01172574	CL811227	\$41.13	
03/24/22	585	0241		3001701		7064	FPC FINANCIAL F.S.B.	13371294 3/7/22 PAPE	01172578	CL811238	\$276.59	
04/07/22	585	0241		3001701		11935	O'REILLY AUTO ENTERPRISES, LLC	2740-361543 3/15/22	01172939	CL811586	\$6.42	
04/07/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	0368772 3/3/22 CREDIT	01172936	CL811582	(\$100.73)	
04/07/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	3528917 3/10/22	01172936	CL811582	\$136.66	
04/07/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	3530598 3/14/22	01172936	CL811582	\$38.93	
04/07/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	3534794 3/21/22	01172936	CL811582	\$1,321.17	
04/14/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INCS0369705 3/24/22 CREDIT	01173178	CL811836	(\$633.95)	
04/14/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INPS3535722 3/22/22	01173178	CL811836	\$746.97	
04/14/22	585	0241		3001701		162	CASHMAN EQUIPMENT CO.	INWO1473729 3/31/22	01173178	CL811836	\$450.00	
04/14/22	585	0241		3001701		5979	LASSEN REGIONAL SOLID WASTE	102 1/26/21 OIL	01173179	CL811840	\$13.18	
03/18/22	585	0241		3001800		15609	LIFESTYLE SUSANVILLE, LLC	500883 2/18/22	01172377	CL810820	\$43.41	
03/24/22	585	0241		3001800		14381	JANET ACCOMANDO	14381 HARDWARE	01172573	CL811244	\$63.95	
04/14/22	585	0241		3001800		5979	LASSEN REGIONAL SOLID WASTE	105 3/9/22 LV WINDOW	01173179	CL811840	\$126.67	
03/10/22	585	0241		3002000		15681	SOLID WASTE ASSOC OF NORTH AME	2023-1369407 12/1/21 GG MEM	01172154	CL810425	\$253.00	
02/25/22	585	0241		3002200		11481	INLAND BUSINESS SYSTEMS, INC.	IN2462669 2/14/22	01171748	CL810290	\$58.08	
02/25/22	585	0241		3002200		4104	OFFICE DEPOT	223489278001 1/27/22	01171751	CL810292	\$43.95	
02/25/22	585	0241		3002200		4104	OFFICE DEPOT	223489282001 1/27/22	01171751	CL810292	\$107.68	
02/25/22	585	0241		3002200		4104	OFFICE DEPOT	224711204001 2/7/21	01171751	CL810292	\$46.96	
02/25/22	585	0241		3002200		4104	OFFICE DEPOT	225165476001 2/7/22	01171751	CL810292	\$53.84	
03/18/22	585	0241		3002200		15609	LIFESTYLE SUSANVILLE, LLC	500814 2/17/22	01172377	CL810820	\$6.74	
04/07/22	585	0241		3002200		11481	INLAND BUSINESS SYSTEMS, INC.	IN2534917 3/16/22	01172938	CL811584	\$51.00	
04/07/22	585	0241		3002200		4104	OFFICE DEPOT	233779011001 3/11/22	01172940	CL811585	\$95.02	
04/14/22	585	0241		3002200		5979	LASSEN REGIONAL SOLID WASTE	103 2/3/21 BATTERIES	01173179	CL811840	\$7.50	

County of Lassen

Expenditure Account Detail

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
02/25/22	585	0241		3002201		10922	FRANCOTYP-POSTALIA	RI105204734 2/2/22	01171746	CL810287	\$148.54	
02/25/22	585	0241		3002201		4104	OFFICE DEPOT	224902259001 2/2/22	01171751	CL810292	\$58.00	
03/10/22	585	0241		3002201		10922	FRANCOTYP-POSTALIA	RI105218238 2/14/22 #600013524	01172147	CL810421	\$131.24	
03/18/22	585	0241		3002201		14785	JEREMIAH BATTERTON	14785 RMB POSTAGE MARCH JB	01172368	CL810816	\$15.60	
03/24/22	585	0241		3002201		14381	JANET ACCOMANDO	14381 POSTAGE	01172573	CL811244	\$73.15	
04/14/22	585	0241		3002201		5979	LASSEN REGIONAL SOLID WASTE	101 POSTAGE	01173179	CL811840	\$9.65	
04/14/22	585	0241		3002201		5979	LASSEN REGIONAL SOLID WASTE	104 3/2/21 POSTAGE	01173179	CL811840	\$9.65	
02/25/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A66845 1/31/22	01171754	CL810295	\$98.66	
02/25/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A66846 1/31/22	01171754	CL810295	\$98.66	
02/25/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A66893 1/31/22	01171754	CL810295	\$197.32	
02/25/22	585	0241		3002300		12933	PRICE PAIGE & CO ACCOUNTANCY	20942 1/31/21	01171752	CL810293	\$1,330.00	
02/25/22	585	0241		3002300		14143	BEST BEST & KRIEGER LLP	926448 2/8/22 GENERAL COUNSEL	01171743	CL810284	\$2,340.00	
02/25/22	585	0241		3002300		6239	SYLVIA SCHMITT	98354 1/31/22	01171744	CL810285	\$82.50	
02/25/22	585	0241		3002300		6239	SYLVIA SCHMITT	98375 1/31/22	01171744	CL810285	\$82.50	
02/25/22	585	0241		3002300		6239	SYLVIA SCHMITT	98591 1/20/22	01171744	CL810285	\$82.50	
02/25/22	585	0241		3002300		6239	SYLVIA SCHMITT	98592 1/31/22	01171744	CL810285	\$82.50	
02/25/22	585	0241		3002300		6239	SYLVIA SCHMITT	98634 1/31/22	01171744	CL810285	\$82.50	
02/25/22	585	0241		3002300		625	HAL L MEADOWS	14613 8/30/21 DMV PW D.SCHROER	01171749	CL810289	\$240.00	
02/25/22	585	0241		3002300		8337	CHRISTINE W. BROWN	2691 2/14/22	01171750	CL810291	\$1,787.50	
03/18/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	152873 30-6962-2 3/1/22 RMVL	01172369	CL810807	\$1,317.74	
03/18/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	152878 3/1/22 30-8495-1 EMP&RT	01172369	CL810807	\$655.50	
03/18/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	152878 3/1/22 30-8496-6 EM&RT	01172369	CL810807	\$1,478.22	
03/18/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	152879 3/1/22 30-8497-7 EMP&RT	01172369	CL810807	\$1,330.70	
03/18/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	152880 3/1/22 30-8498-5 EMP&RT	01172369	CL810807	\$329.96	
03/18/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	152881 3/1/22 30-8499-3 EMP&RT	01172369	CL810807	\$1,459.90	
03/24/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A67086 2/28/22 WW	01172584	CL811242	\$98.66	
03/24/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A67087 2/28/22 HERLONG	01172584	CL811242	\$98.66	
03/24/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A67132 2/28/22 197.32 BH	01172584	CL811242	\$197.32	
03/24/22	585	0241		3002300		6239	SYLVIA SCHMITT	99297 2/28/22	01172576	CL811229	\$82.50	
03/24/22	585	0241		3002300		6239	SYLVIA SCHMITT	99316 2/28/22	01172576	CL811229	\$82.50	
03/24/22	585	0241		3002300		6239	SYLVIA SCHMITT	99770 2/28/22	01172576	CL811229	\$82.50	
03/24/22	585	0241		3002300		6239	SYLVIA SCHMITT	99771 2/28/22	01172576	CL811229	\$82.50	
03/24/22	585	0241		3002300		8337	CHRISTINE W. BROWN	2700 3/11/22 BH WASTEWATER	01172581	CL811237	\$510.00	
03/25/22	585	0241		3002300		0	UNASSIGNED VENDOR	CORRECT CK#1170994	00000001	JE001905	\$48.00	
04/14/22	585	0241		3002300		6998	ASBURY ENVIRONMENTAL SERVICE	I500-00806810 3/17/22	01173176	CL811833	\$151.00	
04/21/22	585	0241		3002300		11182	PATRICK D. FLYNN	022722 2/27/22 WELLS	01173389	CL812183	\$1,448.75	

County of Lassen

Expenditure Account Detail

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
04/21/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A67352 3/31/22 WW	01173394	CL812186	\$98.66	
04/21/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A67353 3/31/22 HR	01173394	CL812186	\$98.66	
04/21/22	585	0241		3002300		12075	WESTWOOD ENVIRO SRVC, INC	A67398 3/31/22 BH	01173394	CL812186	\$197.32	
04/21/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	153809 4/1/22 BB	01173387	CL812179	\$1,478.22	
04/21/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	153810 4/1/22 MD	01173387	CL812179	\$325.55	
04/21/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	153812 4/1/22 HR	01173387	CL812179	\$2,077.44	
04/21/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	153813 4/1/22 SP	01173387	CL812179	\$872.54	
04/21/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	153814 4/1/22 WW	01173387	CL812179	\$2,627.82	
04/21/22	585	0241		3002300		12356	C&S WASTE SOLUTIONS	153815 4/1/22 RD	01173387	CL812179	\$244.17	
04/21/22	585	0241		3002300		14143	BEST BEST & KRIEGER LLP	931651 4/7/22 GEN COUNSEL	01173384	CL812177	\$234.00	
04/21/22	585	0241		3002300		15482	PLEXUS GLOBAL LLC	14645 3/31/22 SW DRUG SCRNS	01173225	CL812349	\$91.00	
04/21/22	585	0241		3002300		6239	SYLVIA SCHMITT	100666 3/31/22 BB	01173385	CL812178	\$82.50	
04/21/22	585	0241		3002300		6239	SYLVIA SCHMITT	100670 3/31/22 LV	01173385	CL812178	\$82.50	
04/21/22	585	0241		3002300		6239	SYLVIA SCHMITT	100953 3/31/22 RAV	01173385	CL812178	\$82.50	
04/21/22	585	0241		3002300		6239	SYLVIA SCHMITT	100958 3/31/22 SP	01173385	CL812178	\$82.50	
04/21/22	585	0241		3002300		6239	SYLVIA SCHMITT	101053 3/31/22 MD	01173385	CL812178	\$82.50	
03/10/22	585	0241		3002600		14975	SIERRA DESERT PROPERTIES	14975-03/2022 MARCH RENT	01172152	CL810424	\$1,522.00	
03/24/22	585	0241		3002600		14975	SIERRA DESERT PROPERTIES	14975-04/2022 APRIL RENT	01172582	CL811239	\$1,522.00	
03/18/22	585	0241		3002700		13587	CITIBANK,N.A.	100387146 2/02/22 ACT END 3413	01172378	CL810823	\$51.12	
03/18/22	585	0241		3002700		15609	LIFESTYLE SUSANVILLE, LLC	500250 2/4/22 ACT290681	01172377	CL810820	\$35.70	
03/18/22	585	0241		3002700		15609	LIFESTYLE SUSANVILLE, LLC	500883 2/18/22	01172377	CL810820	\$19.29	
03/18/22	585	0241		3002800		3595	CA DEPT OF TAX & FEE ADMIN	L0014178297 3/1/21 INTEREST	01172370	CL810808	\$37.80	
04/07/22	585	0241		3002800		12801	R-J INTERNATIONAL, INC	138274 3/23/22	01172941	CL811587	\$195.00	
04/14/22	585	0241		3002800		3595	CA DEPT OF TAX & FEE ADMIN	039-000096 1ST QTR 2022	01173177	CL811835	\$7,490.00	
04/21/22	585	0241		3002800		4965	W W GRAINGER, INC.	9271059140 4/6/22 TRNS DRUM	01173392	CL812185	\$593.31	
04/21/22	585	0241		3002800		5385	STATE WATER RESOURCES CNTL BD	SW-0238926 4/6/22 WW LANDFILL	01173393	CL812184	\$1,738.00	
04/21/22	585	0241		3002800		5385	STATE WATER RESOURCES CNTL BD	SW-0239050 4/6/22 BH LANDFILL	01173393	CL812184	\$1,738.00	
03/10/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	6890404 2/16/22 #100810	01172146	CL810420	\$6,256.05	
03/10/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	6894965 2/16/22 #100810	01172146	CL810420	\$204.11	
03/10/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	CL6812442 2/15/22 2/1-15/22	01172146	CL810420	\$288.79	
03/10/22	585	0241		3002900		94	KAREN L. ZAPPETTINI	94 2/28/22 FEB MLG RMB KZ	01172155	CL810656	\$229.32	
03/18/22	585	0241		3002900		15723	ASHLEY ROBERTS	15723 3/7/22 RMB JAN-MAR MLG	01172374	CL810806	\$293.67	
03/18/22	585	0241		3002900		16022	JEANETTE SCHROER	16022 3/5/22 RMB MLG JAN-MAR22	01172375	CL810814	\$61.43	
03/18/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	7001290 3/4/22 ACT100810	01172372	CL810812	\$3,836.61	
03/18/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	7008964 3/4/22 ACT100810	01172372	CL810812	\$94.98	
03/18/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	CL6922982 2/28/22 2/16-28/22	01172372	CL810812	\$389.52	

County of Lassen

Expenditure Account Detail

Date	FD	BU	CC	Acct	Prog	Vendor	Vendor Name	Description	WT #	DOC #	Amount	*
03/24/22	585	0241		3002900		14381	JANET ACCOMANDO	14381 3/2022 REIM MILEAGE	01172573	CL811244	\$850.59	
04/07/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	7131952 3/23/22 AC100810	01172937	CL811583	\$2,586.78	
04/07/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	CL7022885 3/15/22 AC233304	01172937	CL811583	\$1,072.22	
04/14/22	585	0241		3002900		14587	JOANN STERLING	14587-11/21-3/22 RMBMLG JS	01173184	CL811837	\$643.03	
04/14/22	585	0241		3002900		15864	RANDY SHEETZ	15864 3/31 RMBMLG RS 29.25	01173182	CL811843	\$29.25	
04/14/22	585	0241		3002900		94	KAREN L. ZAPPETTINI	94 3/2022 RMBMLG KZ	01173185	CL811838	\$229.32	
04/21/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	7235857 4/8/22 100810	01173388	CL812181	\$4,374.71	
04/21/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	7272025 4/12/22 100810	01173388	CL812181	\$639.91	
04/21/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	7273151 4/13/22 100810	01173388	CL812181	\$2,498.43	
04/21/22	585	0241		3002900		926	ED STAUB & SONS PETROLEUM, INC	CL7118120 3/31/22 233304	01173388	CL812181	\$904.52	
03/10/22	585	0241		3003000		14587	JOANN STERLING	14587-11/29/22 RMB PROPANE	01172153	CL810655	\$164.79	
03/10/22	585	0241		3003000		515	LMUD	20073 1/20/22-2/20/22 SERVICE	01172150	CL810657	\$388.44	
03/10/22	585	0241		3003000		736	PG&E	5719487814-6 1/24-2/22/22	01172151	CL810658	\$55.17	
03/24/22	585	0241		3003000		3923	EAGLE LAKE R.V. PARK	3142022B 3/11/22 PROPANE SP	01172577	CL811232	\$11.41	
04/14/22	585	0241		3003000		14587	JOANN STERLING	14587-4/22 REIM PROPANE	01173184	CL811837	\$158.84	
04/14/22	585	0241		3003000		515	LMUD	20073 3/25/22	01173180	CL811839	\$326.32	
04/14/22	585	0241		3003000		736	PG&E	5719487814-6 3/24/22	01173181	CL811842	\$65.20	
Total Budget Year Expenditures:											\$188,407.79	
Grand Total:											\$188,407.79	



LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY

(a California public agency)

Board of Directors:

Ralph Ellis, Chairman
Aaron Albaugh, Vice Chairman
Chris Gallagher
Brian Moore
Kevin Stafford
Mendy Schuster (City Alternate)
Tom Hammond (County Alternate)

Staff:

Manager: Vacant
Counsel: Josh Nelson
Clerk of the Board: Vacant
Landfill Foreman: Gary Gillis

April 18, 2022

Sara Chandler, Manager
Lassen County Department of Environmental Health
707 Nevada St., Suite 5
Susanville, CA 96130

Re: Extension Request for Landfill Gas Compliance, Bass Hill Landfill

Dear Ms. Chandler:

The Lassen Regional Solid Waste Management Authority (Authority) requests an extension to comply with landfill gas regulations contained in 27 CCR Article 6 at Bass Hill Landfill.

As the Department of Environmental Health is aware, the Authority has been attempting to acquire an easement that would add a 600 foot wide buffer strip to the east and south sides of existing property. This additional buffer strip would allow for compliance with landfill gas regulations per 27 CCR Article 6.

Initially an exchange of like property was requested by the State for the grant easement. The Authority initiated a process to locate, appraise and purchase property for exchange. This in itself was a time consuming process and after much work by the Authority, the State determined a like exchange was not necessary.

With the exchange deemed unnecessary, CEQA compliance was initiated and the easement agreement was drafted and circulated for comment. As the document was nearing its final form for signature, the State Parks Department became involved due to the Bass Hill Wildlife Area being purchased with State Parks funding (Land and Water Conservation Funds). State Parks indicated that an exchange of

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April 18, 2022

property was required after all. This late information has essentially taken the project back several steps. The prior property appraisal process will need to be refreshed as well as the CEQA document.

In addition, the Authority's manager retired at the end of 2020 and the position is not fully staffed. I as Lassen County's Director of Public Works/Transportation am currently the acting director for the Authority. I am not able to provide the full level of resources that the prior manager was due to my primary job duties. Therefore projects may have extended time lines.

The LRSWMA appreciates the cooperation and assistance of Environment Health and CalRecycle to help us achieve compliance with State regulations. If there are any questions regarding our progress on this matter or the request for an extension of time to achieve compliance, please contact me.

Sincerely,



Pete Heimbigner
Acting Manager

cc: LRSWMA Board of Directors



LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY

(a California public agency)

Board of Directors:

Ralph Ellis, Chairman
Aaron Albaugh, Vice Chairman
Chris Gallagher
Brian Moore
Kevin Stafford
Mendy Schuster (City Alternate)
Tom Hammond (County Alternate)

Staff:

Manager: VACANT
Clerk of the Board: VACANT
Counsel: Josh Nelson
Landfill Foreman: Gary Gillis

LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY

BOARD OF DIRECTORS

– *MINUTES* –

TUESDAY

March 8, 2022 at 1:01 PM

- A. **CALL TO ORDER.** *At 1:02 p.m., Vice Chairman Albaugh called the meeting to order.*
- B. **ROLL CALL OF BOARD OF DIRECTORS.** *Directors, Stafford, Albaugh, Moore, and Gallagher were present. Director Ellis was absent.*
- C. **AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS.** Director Gallagher motioned to approve the agenda as written. Director Stafford seconded. Motion was approved 4-0.
- D. **CLOSED SESSION** – No closed session item(s).
- E. **PUBLIC COMMENT.** None
- F. **REPORTS AND INFORMATION**
 - 1. **Unagendized Reports by Board Members.** No reports.
 - 2. **Auditor's Report.** None

3. Staff Reports. None

G. CONSENT CALENDAR: None

H. REGULAR SESSION

- 1. Subject: That the Board receive a presentation by Calrecycle staff regarding organic waste collection requirements of SB 1383.**

Discussion was held to clarify what will be required and also waived in the exemption, and also the type of businesses that will be required to comply.

Further discussion was had regarding, possible ordinances or resolutions, non-compliance penalties, and violation enforcement responsibility.

Calrecycle staff reassured the directors that they will be assisting and that rural areas will benefit from some leniency once the exempt is in place.

- 2. Subject: That the Board consider adopting a resolution to exempt the Lassen Regional Solid Waste Management Authority from requirements of mandatory organic collection services until December 31, 2026.** Mr. Heimbigner reported on the resolution updates.

Mr. Albaugh asked that verbiage be added to state that LRSWMA supports the exemption acquisition assistance of Calrecycle.

By vote, motion was unanimously passed adopt Resolution 2022-01 opting to affirm an exemption from the requirements of mandatory organic collection services, with the added verbiage to include the acceptance of Calrecycle's assistance.

Subject: That the Board receive an update regarding privatization of all solid waste operations. Mr. Heimbigner provided an update.

I. ADJOURNMENT. *At 2:13 p.m., Vice Chairman Albaugh closed the meeting.*

**LASSEN REGIONAL SOLID WASTE
MANAGEMENT AUTHORITY**

AARON ALBAUGH,
VICE CHAIRMAN OF THE BOARD OF DIRECTORS

CLERK OF THE BOARD OF DIRECTORS

**LASSEN REGIONAL SOLID WASTE
MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

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

**FOR THE YEAR ENDED
JUNE 30, 2020**

DRAFT

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA
JUNE 30, 2020**

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DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors of the
Lassen Regional Solid Waste Management Authority
Susanville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Lassen Regional Solid Waste Management Authority (the "Authority"), as of and for the year ended June 30, 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 Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Lassen Regional Solid Waste Management Authority, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of revenues and expenses by activity is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of revenues and expenses by activity is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues and expenses by activity is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2022**, 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.

Clovis, California

March XX, 2022

BASIC FINANCIAL STATEMENTS

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**STATEMENT OF NET POSITION
JUNE 30, 2020**

ASSETS

Current assets:

Cash and investments for operations	\$ 1,503,418
Cash and investments for capital projects	1,337,112
Accounts receivable	<u>86,563</u>

Total current assets 2,927,093

Noncurrent assets:

Capital assets, nondepreciable	21,745
Capital assets, depreciable, net	988,817
Cash and investments restricted for closure/postclosure costs	<u>2,161,347</u>

Total noncurrent assets 3,171,909

Total assets 6,099,002

LIABILITIES

Current liabilities:

Accounts payable	17,490
Due to other governmental agencies	19,811
Accrued payroll	20,858
Compensated absences payable - current portion	<u>35,136</u>

Total current liabilities 93,295

Noncurrent liabilities:

Compensated absences payable - noncurrent portion	11,713
Closure/postclosure liability	<u>6,604,110</u>

Total noncurrent liabilities 6,615,823

Total liabilities 6,709,118

NET POSITION (DEFICIT)

Net investment in capital assets	1,010,562
Unrestricted	<u>(1,620,678)</u>

Total net position (deficit) (610,116)

Total liabilities and net position (deficit) \$ 6,099,002

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

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020**

Operating revenues:	
Fees	\$ 1,665,933
Franchise contract	218,635
Recycling revenues	<u>1,808</u>
Total operating revenues	<u>1,886,376</u>
Operating expenses:	
Contracted personnel services (county employees)	671,562
Professional and specialized services	322,756
Repairs and maintenance	34,420
Rents and leases	21,989
Special department expense	113,062
Transportation and travel	66,047
Utilities	4,942
Insurance	40,600
Office expense	46,346
Depreciation	91,518
Closure/postclosure costs	<u>365,170</u>
Total operating expenses	<u>1,778,412</u>
Net operating income (loss)	<u>107,964</u>
Nonoperating revenues (expenses):	
Interest income and unrealized gains/losses	42,055
Other income	24,979
Grant revenues	<u>49,219</u>
Total nonoperating revenues (expenses)	<u>116,253</u>
Change in net position	224,217
Net position (deficit) - beginning	<u>(834,333)</u>
Net position (deficit) - ending	<u><u>\$ (610,116)</u></u>

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

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES:

Receipts from customers	\$ 2,021,040
Payments to County of Lassen for contracted personnel costs	(671,562)
Payments to suppliers for services and supplies	<u>(637,633)</u>

Net cash provided by (used for) operating activities	<u>711,845</u>
--	----------------

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received	<u>42,055</u>
-------------------	---------------

Net cash provided by (used for) investing activities	<u>42,055</u>
--	---------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Purchases of capital assets	<u>(136,767)</u>
-----------------------------	------------------

Net cash provided by (used for) capital and related financing activities	<u>(136,767)</u>
--	------------------

CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES:

Grant receipts	49,219
Other income	<u>24,979</u>

Net cash provided by (used for) by noncapital and related financing activities	<u>74,198</u>
--	---------------

Net Increase (decrease) in cash and cash equivalents	691,331
--	---------

Cash and cash equivalents - beginning of year	<u>4,310,546</u>
---	------------------

Cash and cash equivalents - end of year	<u><u>\$ 5,001,877</u></u>
---	----------------------------

**Reconciliation of Operating Income (Loss) to Net Cash
Provided By (Used For) Operating Activities**

Operating income	\$ 107,964
------------------	------------

Adjustments to reconcile operating income (loss)
to net cash provided (used) by operating activities:

Depreciation expense	91,518
----------------------	--------

Change in assets and liabilities:

(Increase) decrease in accounts receivable	134,664
(Increase) decrease in prepaids	35,914
Increase (decrease) in accounts payable	(9,037)
Increase (decrease) in accrued payroll and compensated absences	(66)
Increase (decrease) in due to other governmental agencies	19,811
Increase (decrease) in closure/postclosure liability	<u>331,077</u>

Net cash provided by (used for) operating activities	<u><u>\$ 711,845</u></u>
--	--------------------------

Reconciliation of Cash to Financial Statements

Cash and investments for operations	\$ 1,503,418
Cash and investments for capital projects	1,337,112
Cash and investments for restricted for closure costs	<u>2,161,347</u>

Total cash and cash equivalents	<u><u>\$ 5,001,877</u></u>
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The notes to the financial statements are an integral part of this statement.

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Lassen Regional Solid Waste Management Authority (the "Authority") was formed pursuant to a Joint Powers Agreement dated September 8, 1998, with operations commencing on January 1, 1999. The Authority is a cooperative association 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 fund, plan, operate, administer, and maintain solid waste facilities, sites and services including all mandated costs for planning, waste division, and both closure and postclosure of sites, as well as public education, waste transfer, material recovery, recycling, household hazardous waste programs, and other AB939 programs required for solid waste operations.

The Authority has a Board of Directors which consists of five persons, two from the County, 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 financed by tipping fees commonly described as gate fees, or disposal fees, for services and facilities within the County's territorial limits in connection with solid waste operational costs.

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 staff or contracted.

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

Basis of Accounting and Measurement Focus

Enterprise funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. This method recognizes revenues in the accounting period in which they are earned. Expenses are recognized in the accounting period in which the related fund liability is incurred. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents 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 certain grants, entitlements and donations. Revenues from certain grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Operating revenues include charges for disposal services 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 certain grants and investment earnings, result from nonexchange transactions or ancillary activities.

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting and Measurement Focus (Continued)

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. The Authority reports the Solid Waste Management Fund as a major enterprise fund and, as its only fund, accounts for all of the Authority's solid waste operating activities.

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

Facilities and Property

From the inception of the Authority, its role was to assume operations of all waste disposal sites in the County of Lassen. In fiscal year 2013, the Authority purchased land at the Westwood site. All other sites are leased from parties as noted below, generally for a period of 55 years:

1. Closed Sites

- Adin (b)
- Clear Creek (b)
- Susanville - College (d)
- Doyle (c)
- Litchfield (c)
- Little Valley (c)
- Pittville (a)
- Herlong (a)
- Madeline (a)
- Susanville - Skyline (d)
- Susanville - South (d)
- Spaulding (e)
- Stones (a)
- Sunny Side (a)
- Wendel (c)
- Bieber (c)
- Ravendale (c)

2. Existing Landfills

- Bass Hill (c)
- Westwood (f)

3. Transfer Stations

- Bieber (c)
- Herlong (a)
- Little Valley (c)
- Madeline (a)
- Westwood (f)
- Ravendale (c)
- Spaulding (e)
- Stones (a)
- Wendel (c)

Site Land Ownership

- | | |
|------------------------------------|--------------------|
| (a) Bureau of Land Management Land | (b) Private Land |
| (c) County Land | (d) City Land |
| (e) US Forest Service | (f) Authority Land |

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments

The Authority maintains a majority of its cash in the Lassen County Treasury in a cash and investment pool. 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. Any investment losses 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 Statement 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. Additionally, for proprietary fund types, cash and cash equivalents include all investments, as the County operates an internal cash management pool which maintains the general characteristics of a demand deposit account.

Receivables

Receivables consist of fees charged at the various sites, franchise fees, sale of recovered materials and grant revenue. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

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

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.

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS

Cash and Investments at June 30, 2020 consists of the following:

	Restricted for Closure/Post Closure Costs	Capital Projects	Operations	Total
Cash in County Treasury	\$ 2,161,347	\$ 1,337,112	\$ 1,216,626	\$ 4,715,085
Cash deposits	-	-	286,792	286,792
Total	<u>\$ 2,161,347</u>	<u>\$ 1,337,112</u>	<u>\$ 1,503,418</u>	<u>\$ 5,001,877</u>

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

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

The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The 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.

In addition to cash held in the County Treasury, the Authority holds deposits in a bank. The carrying amount of the Authority's cash deposits was \$286,792 at June 30, 2020. Bank balance as of June 30, 2020 was also \$286,792, which was fully insured and collateralized with securities held by the pledging financial institution in the Authority's name as discussed in the following paragraph.

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

The market value of pledged securities must equal at least 110% of the cash deposits. California law also allows institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the total cash deposits. The Authority and County may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. Neither, however, have waived the collateralization requirements.

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (Continued)

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Issued by Lassen County	5 years	10%	None
U.S. Treasury obligations	5 years	None	None
Obligations to the State of California	1 year	10%	None
Other local agency, bonds, notes or warrants	1 year	10%	None
		70% or 40%	
Federal agency obligations	5 years	callable issues	50%
Bankers acceptances	180 days	40%	10%
Commercial paper	180 days	40%	10%
Negotiable certificates of deposit	1 year	30%	10%
Medium-term corporate notes	5 years	30%	10%
Money market mutual funds	N/A	20%	10%
Local agency investment fund	N/A	None	\$50M
Other local government pools	N/A	None	None

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.

Concentration of Credit Risk

For the year ended June 30, 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.

Custodial Credit Risk

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

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (Continued)

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, 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.

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, County's pool investments are not an investment type that can be categorized in any particular level in the fair value hierarchy.

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 – CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Capital assets, not being depreciated:				
Land	\$ 21,745	\$ -	\$ -	\$ 21,745
Total capital assets, not being depreciated	<u>21,745</u>	<u>-</u>	<u>-</u>	<u>21,745</u>
Capital assets, being depreciated:				
Infrastructure	30,692	-	-	30,692
Building and improvements	1,608,934	-	-	1,608,934
Equipment	1,541,577	136,767	-	1,678,344
Total capital assets, being depreciated	<u>3,181,203</u>	<u>136,767</u>	<u>-</u>	<u>3,317,970</u>
Less accumulated depreciation for:				
Infrastructure	(12,861)	(1,240)	-	(14,101)
Building and improvements	(776,052)	(54,163)	-	(830,215)
Equipment	(1,448,722)	(36,115)	-	(1,484,837)
Total accumulated depreciation	<u>(2,237,635)</u>	<u>(91,518)</u>	<u>-</u>	<u>(2,329,153)</u>
Capital assets, net	<u>\$ 965,313</u>	<u>\$ 45,249</u>	<u>\$ -</u>	<u>\$ 1,010,562</u>

NOTE 4 – COMPENSATED ABSENCES

As of June 30, 2020, compensated absences payable are as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Current Portion
Compensated absences	<u>\$ 44,165</u>	<u>\$ 2,684</u>	<u>\$ -</u>	<u>\$ 46,849</u>	<u>\$ 35,136</u>

NOTE 5 – LANDFILL CLOSURE AND POSTCLOSURE COSTS

The Authority currently owns the Westwood Landfill and leases and maintains a total of 20 landfill sites, of which two are operational landfills (Bass Hill and Westwood). The remaining landfills are all closed. Several of the closed landfills currently serve as transfer stations. State and Federal laws and regulations require that the Authority must officially close the Bieber, Bass Hill, Madeline, Ravendale, Herlong and Westwood landfills and, in addition, provide funding for 30 years of postclosure maintenance and postclosure monitoring.

The Bieber, Madeline, Herlong and Ravendale landfills have been capped and officially closed. The estimated liability for closure and postclosure maintenance costs is based on the amount of the landfill volume (permitted airspace) used through the end of the fiscal year prorated by the annual disposal volume for a particular site of the fiscal year.

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – LANDFILL CLOSURE AND POSTCLOSURE COSTS (Continued)

The estimated liability for closure and postclosure maintenance costs is as follows:

Landfill Site	Closure Costs	Postclosure Costs	Total	Liability Recognized	Landfill Capacity Used to Date	Estimated Remaining Life
Bieber	\$ -	\$ 554,322	\$ 554,322	\$ 554,322	100.00%	N/A
Bass Hill	6,049,984	1,123,838	7,173,822	4,433,422	59.52%	17 years
Madeline	-	245,408	245,408	245,408	100.00%	N/A
Herlong	-	321,798	321,798	321,798	100.00%	N/A
Ravendale	-	245,408	245,408	245,408	100.00%	N/A
Westwood	1,479,318	921,374	2,400,692	803,752	33.48%	52.75 years
Total estimated costs to compute liability	<u>\$ 7,529,302</u>	<u>\$ 3,412,148</u>	<u>\$ 10,941,450</u>			
Liability recognized as of June 30, 2020	<u>\$ 4,234,166</u>	<u>\$ 2,369,944</u>	<u>\$ 6,604,110</u>	<u>\$ 6,604,110</u>		
Liability to be recognized in subsequent years	<u>\$ 3,295,136</u>	<u>\$ 1,042,204</u>	<u>\$ 4,337,340</u>			

The estimated total current cost of the landfill closure and postclosure maintenance costs is based on the amount that would be paid if all equipment, facility, and services required to close, monitor, and maintain the landfills were acquired as of the balance sheet date. However, the costs for landfill closure and postclosure maintenance costs are based on yearly estimates, reviewed by the California Department of Resources and Recycling, as prepared by the Authority. These cost estimates are subject to change based on such factors as inflation or deflation, changes in technology, or changes in state or federal landfill laws and regulations.

State and federal laws and regulations require the Authority to make contributions to finance closure and postclosure maintenance costs. As of June 30, 2020, the Authority had \$2,161,347 established to fund these costs. As well, in March 2000, the Authority entered into a Pledge of Revenue agreement under California Code of Regulations §22228 and 22245, pledging the Authority's net revenue from tipping fees at the Bieber, Bass Hill, Madeline, Ravendale, Herlong, and Westwood solid waste facilities to ensure sufficient funds for closure and postclosure maintenance of the Authority's landfills. Because of the Pledge of Revenue, the State does not require that the Authority make annual contributions for postclosure maintenance costs. Sites other than those mentioned above do not require mandated closure or postclosure maintenance funding.

NOTE 6 – NET POSITION (DEFICIT)

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.

The Authority had a total deficit in net position at June 30, 2020 of \$610,116. The deficit has occurred because the liability for projected closure costs is recognized pro-rata over the life of the landfill. The deficit will be eliminated when the projected closure liability has been fully funded.

**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 – RELATED PARTY TRANSACTIONS

Pursuant to a contract between the County and the Authority, the County provides services to the Authority, including personnel and related benefits, and accounting services. During the year ended June 30, 2020, the Authority incurred expenses to the County of \$671,496 for contracted personnel services and related benefits and \$40,129 for accounting and administrative services. The total amount payable to the County was \$40,669 for the year ended June 30, 2020.

NOTE 8 – 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 Trindel Insurance, 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 \$100,000 for general liability, \$25,000 for property, and \$125,000 for workers compensation. Above the self-insured retention, excess insurance coverage is up to a limit of \$15,000,000 for both programs.

NOTE 9 – CONTINGENCIES

The Authority is 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 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through **March XX, 2022**, the date the financial statements were issued. No events requiring recognition or disclosure in the financial statements were identified.

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SUPPLEMENTARY INFORMATION

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**LASSEN REGIONAL SOLID WASTE MANAGEMENT AUTHORITY
SUSANVILLE, CALIFORNIA**

**SCHEDULE OF REVENUES AND EXPENSES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2020**

	Solid Waste Management	Closure	Postclosure	Total
Operating revenues:				
Fees	\$ 1,665,933	\$ -	\$ -	\$ 1,665,933
Franchise contract	218,635	-	-	218,635
Recycling revenues	<u>1,808</u>	<u>-</u>	<u>-</u>	<u>1,808</u>
Total operating revenues	<u>1,886,376</u>	<u>-</u>	<u>-</u>	<u>1,886,376</u>
Operating expenses:				
Contracted personnel costs	671,562	-	-	671,562
Professional and specialized services	322,756	-	-	322,756
Repairs and maintenance	34,420	-	-	34,420
Rents and leases	21,989	-	-	21,989
Special department expense	113,062	-	-	113,062
Transportation and travel	66,047	-	-	66,047
Utilities	4,942	-	-	4,942
Insurance	40,600	-	-	40,600
Office expense	46,346	-	-	46,346
Depreciation	91,518	-	-	91,518
Closure/postclosure costs	<u>-</u>	<u>264,426</u>	<u>100,744</u>	<u>365,170</u>
Total operating expenses	<u>1,413,242</u>	<u>264,426</u>	<u>100,744</u>	<u>1,778,412</u>
Operating income (loss)	<u>473,134</u>	<u>(264,426)</u>	<u>(100,744)</u>	<u>107,964</u>
Nonoperating revenues (expenses):				
Operating transfer	(1,000,000)	-	1,000,000	-
Interest income and unrealized gains/losses	23,757	-	18,298	42,055
Other income	24,979	-	-	24,979
Grant revenues	<u>49,219</u>	<u>-</u>	<u>-</u>	<u>49,219</u>
Total nonoperating revenues	<u>(902,045)</u>	<u>-</u>	<u>1,018,298</u>	<u>116,253</u>
Change in net position	<u>\$ (428,911)</u>	<u>\$ (264,426)</u>	<u>\$ 917,554</u>	<u>\$ 224,217</u>

OTHER INDEPENDENT AUDITOR'S REPORT

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

To the Members of the Board of Directors of the
Lassen Regional Solid Waste Management 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 the Lassen Regional Solid Waste Management Authority (the "Authority"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated **March XX, 2022**.

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 Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Clovis, California

March XX, 2022

April 1, 2022

Mr. Ralph Ellis, Chairman of the Board of Directors
c/o Mr. Peter Heimbigner, Director of Lassen County
Lassen Regional Solid Waste Management Authority
170 Russell Avenue, Suite X
Susanville, California 96130

We are pleased to confirm our understanding of the services we are to provide Lassen Regional Solid Waste Management Authority (the Authority) for the year ended June 30, 2021. We will audit the financial statements of the Authority, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1) Schedule of Revenues and Expenses by Activity.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Authority and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Members of the Board of Directors of the Lassen Regional Solid Waste Management Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Authority in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and

recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with all nonaudit services we provide. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Electronic Data Communication and Storage and Use of Third-Party Service Provider

In the interest of facilitating our services to the Authority, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the Authority may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation and document management software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Price Paige & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your cognizant agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Price Paige & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date.

Fausto Hinojosa, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The fee for the Lassen Solid Waste Management Authority's June 30, 2021 audit is not expected to exceed \$12,582. Our fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you before we incur the additional costs. Our fees for these services will be billed at the hourly billing rates for the individual involved, plus out-of-pocket expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. We will issue a monthly billing statement for the work completed in that month.

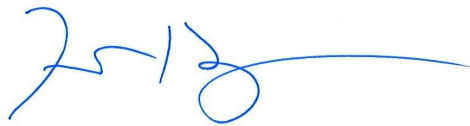
Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred.

If any dispute pertaining to our work product arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

All work will be suspended if your account becomes 90 days past due. No work will be resumed until your account is fully paid. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please return a signed copy to us via email or regular email at your earliest convenience.

Very truly yours,



Fausto Hinojosa, CPA, CFE
Price Paige & Company

RESPONSE:

This letter correctly sets forth the understanding of the **Lassen Regional Solid Waste Management Authority**.

<i>Management Signature</i>	<i>Title</i>	<i>Date</i>
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<i>Governance Signature</i>	<i>Title</i>	<i>Date</i>
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Lassen County Fish and Game Commission

707 Nevada Street
Susanville, CA 96130

April 19, 2019

Mr. Chris Gallagher, Chairman
Lassen County Board of Supervisors
221 South Roop Street, Suite 4
Susanville, CA 96130

Dear Chairman Gallagher:

The Lassen County Fish and Game Commission respectfully requests the Lassen County Board of Supervisors consider adopting a policy governing the disposal of wild animal carcasses, particularly deer, occurring on private property. Consideration should be given to the collection and disposal of such carcasses by a Lassen County entity such as Public Works, provision for a location for property owners to dispose of carcasses themselves, coordination with and approval from the California Department of Fish and Wildlife (CDFW) for such activities and a media plan for getting this information out to the public.

The need for such a policy is readily apparent by the large number of deer using residential areas around the county for the full range of their activities from eating and sleeping to mating and birthing and ultimately dying. The presence of large vertebrate corpses decomposing in a residential setting constitutes a health hazard that should be addressed.

In conjunction with this policy an effort should be made to educate the public regarding the negative impacts of feeding wild animals. These impacts include deer vs. vehicle accidents, deer vs. pet incidents, deer vs. children conflicts and property damage such as pushing down fences and over-browsing of landscaping. Feeding of wild animals is prohibited by state law. The CDFW website states that:

The California Code of Regulations Title 14, section 251.3, specifically states that it is illegal to feed big game mammals. For other species of wildlife, section 251.1 addresses feeding as "harassment" of animals. "Harass," as defined in this section, is an "intentional act which disrupts an animal's normal behavior patterns, which includes, but is not limited to, breeding, feeding or sheltering." Reasonable amounts of normally used small bird feeders generally do not create an issue of "disrupting normal behavior." (<https://californiaoutdoors.wordpress.com/tag/feeding-wildlife/>)

Feeding of animals encourages them to reside in or near the locale where feeding occurs. This increases the opportunity for negative impacts.

Given the ever increasing residential landscape and the inherent increase of interaction with wild animals, a policy regarding carcass disposal at the county level is a matter whose time has come.

Sincerely,

Chris O'Brien, Chairman
Lassen County Fish and Game Commission