



**TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CA 93561**

**REGULAR BOARD MEETING
TUESDAY, NOVEMBER 19, 2019, 5:30 P.M.**

BOARD OF DIRECTORS

IAN STEELE, CHAIRPERSON
KALEB JUDY, VICE-CHAIRPERSON
WES BACKES, DIRECTOR
DWIGHT DREYER, DIRECTOR

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

The Tehachapi Valley Recreation and Park District Board of Directors welcome public comments on any items within the subject matter jurisdiction of the District. We respectfully request that this public forum be utilized in a positive and constructive manner. Items addressed during Public Comment section are generally matters not included on the posted agenda and therefore the Board will take no action at this meeting. Such items, however, may be added to a future meeting's agenda. Speakers are limited to two (2) minutes. Please state your name or organization represented, if any, before making presentation. Thank you.

4. CONSENT CALENDAR

All items listed on the Consent Calendar shall be considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the Board request specific items to be removed from the Consent Calendar for separate action.

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of Minutes from the Regular Board Meeting held August 20, 2019 (Pages 4-6).
- C. Approval of the Preliminary Financial Reports for July, August, and September 2019 (Pages 7-25)

5. OPERATIONS MANAGER REPORT

6. DISTRICT MANAGER REPORT

7. AGENDA ITEMS

- A. Annual Audit Presentation from Paul Kaymark, Nigro & Nigro.
- B. Approval of the 2020 Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Little League, Resolution #8-19 – Discussion/Approval, (Pages 26-42).
- C. Review and Update of the Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Cummings County Water District – Discussion
- D. Appointment of the TVRPD District Manager Hiring Committee Members.

8. BOARD OF DIRECTORS' TIME

Opportunity for the Board to comment on items not listed on the agenda.

9. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on January 14, 2020.



CERTIFICATE OF POSTING AGENDA

I, the Clerk of the Tehachapi Valley Recreation and Park District Board of Directors hereby certify that a copy of the November 19, 2019, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, November 15, 2019, at 5:30 P.M. approximately:

- TVRPD District Office, 490 West D Street, Tehachapi, California 93561
- The TVRPD Web site at www.tvrpd.org

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 15th day of November 2019.

Dated this 15th day of November 2019.

Carrie Champlin

Carrie Champlin
Clerk of the Board of Directors

**MINUTES OF THE REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
TUESDAY AUGUST 20, 2019, 5:30 P.M.**

CALL TO ORDER: Board Meeting Convened By Chairperson Steele at 5:30 P.M.

BOARD MEMBERS

Ian Steele, Chairperson
Kaleb Judy, Director
Wes Backes, Director
Cristin Lassen, Director
Dwight Dreyer, Director

1. FLAG SALUTE: Bill Fisher led the flag salute.

2. ROLL CALL: Directors Backes and Judy were absent.

3. PUBLIC COMMENTS: None.

4. CONSENT CALENDAR

A. Secretary Declaration of Posting of Agenda 72 hours in Advance of Meeting Held.

Declaration by the Clerk of the Board of Directors that the agenda was posted at least 72 hours in advance of meeting. BOARD APPROVED SECRETARY DECLARATION.

Lassen - Dryer: Ayes: Steele; Lassen; Dreyer

Noes: None. Motion carried.

Absent: Backes; Judy

B. Approval of the Preliminary Financial Reports for May, 2019.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR MAY 2019.

Lassen - Dryer: Ayes: Steele; Lassen; Dreyer

Noes: None. Motion carried.

Absent: Backes; Judy

5. RECREATION SUPERVISOR REPORT

Recreation Coordinator Ashley Krempien gave the report.

- Summer Adventure Camp is in progress and we have 80 to 100 children attending camp Monday through Friday.
- The Pool facility is still busy with end of summer programs finishing.
- Movies in the Park events have concluded for the season.
- Concerts in the Park finished with good attendance of 200 people
- Adult Softball, Adult Volleyball programs have begun.
- Mountain Gallop was a success with 145 participants.

6. OPERATIONS MANAGER REPORT

Operations Manager Bill Fisher gave the report.

- Brite Lake maintenance continues.
- Fisher reported on the vandalism.
- Skate Park reopened after repairs were made with the help from volunteers.

Report and pictures on file.

7. DISTRICT MANAGER REPORT

Interim District Manager Torres gave the report.

- Proposition 68 grant was completed and submitted for the West Park proposal.
- GranFondo event preparation continues.
- Work continues on the budget.
- Attended TSD round table discussion meeting and met with state legislative representatives.
- Torres thanked TVRPD staff for all their hard work during this busy summer season and complimented the maintenance staff for their great work.

8. AGENDA ITEMS

A. Election of Executive Officer Vice-Chairperson for the Tehachapi Valley Recreation and Park District's Board of Directors.

Chairperson Steele nominated Director Judy for Vice-Chairperson.

BOARD ELECTS KALEB JUDY VICE-CHAIRPERSON.

Steele - Lassen: Ayes: Steele; Lassen; Dreyer

Noes: None. Motion carried.

Absent: Backes; Judy

B. Discussion/Approval of Tehachapi Valley Recreation and Park District's Budget for Fiscal Year 19/20.

1. **Public Hearing – Opened at 5:55 P.M.**

No comments.

Public Hearing - Closed at 6:00 P.M.

2. **Approval of Tehachapi Valley Recreation and Park District's Budget for Fiscal Year 2019/2020 - Discussion/Approval, Resolution #7-19**

BOARD APPROVES TEHACHAPI VALLEY RECREATION AND PARK DISTRICT BUDGET FOR FISCAL YEAR 2019/2020, RESOLUTION #7-19.

Lassen - Dreyer: Ayes: Steele; Lassen; Dreyer

Noes: None. Motion carried.

Absent: Backes; Judy

9. **BOARD OF DIRECTORS TIME:** Director Lassen stated that she loves the Mountain Gallop event medals. Director Dreyer complimented Fisher and his maintenance staff on their work. Chairperson Steele thanked GHCSO for the great meetings that have taken place. Steele also thanked the City of Tehachapi for their continued community partnership. Steele thanked Torres for his great work on the Proposition 68 grant.

10. ADJOURNMENT

Having no further business the meeting was adjourned at 6:10 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on September 17, 2019.

Lassen - Dryer: Ayes: Steele; Lassen; Dreyer

Noes: None. Motion carried.

Absent: Backes; Judy

Respectfully Submitted,

Carrie Champlin

Carrie Champlin, Clerk of the Board



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of July 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	962,184.37
1004 Check BOTS 4470	71,270.13
1005 County Treasury Capital Projects Fund	136,685.74
1007 Square Inc	409.37
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,171,899.61
Accounts Receivable	
1200 Accounts Receivable	13,996.00
Total Accounts Receivable	\$13,996.00
Other Current Assets	
1070 Prepaid Expenses	15,953.84
1092 Credit Card Receivables	-1,081.50
1210 Inventory Asset	3,879.54
Total Other Current Assets	\$18,751.88
Total Current Assets	\$1,204,647.49
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,143,393.33
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,048,488.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,099,287.62
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
Total Other Assets	\$121,254.00
TOTAL ASSETS	\$3,425,189.11
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	59,971.18

	TOTAL
Total Accounts Payable	\$59,971.18
Credit Cards	
2010 Cardmember Services Payable	12,449.36
2014 Home Depot Payable	951.44
Total Credit Cards	\$13,400.80
Other Current Liabilities	
2021 Accrued Salaries & Wages	17,256.96
2022 Accrued Employer PR Taxes	1,698.06
2024 Accrued Vacation, Sick, & Comp Time	38,277.73
2207 Sales tax payable	165.36
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	1,906.24
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$510,304.35
Total Current Liabilities	\$583,676.33
Long-Term Liabilities	
2310 Loan Payable 2016	492,033.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
Total Long-Term Liabilities	\$742,072.00
Total Liabilities	\$1,325,748.33
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	282,693.52
3030 Unrestricted Funds	-976,967.58
3110 Retained Earnings	293,079.61
Net Income	-80,089.02
Total Equity	\$2,099,440.78
TOTAL LIABILITIES AND EQUITY	\$3,425,189.11



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

July 2019

	TOTAL		
	JUL 2019	JUL 2019 (YTD)	% OF INCOME
Income			
4010 Property Taxes	6,388.37	6,388.37	7.35 %
4020 Interest Income	373.12	373.12	0.43 %
4020.1 Interest Income Cap Proj Fund	77.97	77.97	0.09 %
4030 Adult Program Revenues	4,837.00	4,837.00	5.57 %
4050 Facility Revenue	30,822.00	30,822.00	35.48 %
4210 Events Revenues	12,332.60	12,332.60	14.20 %
4213 Operational Grants	300.00	300.00	0.35 %
4216 Scholarship Donations	23.00	23.00	0.03 %
4300 Youth Program Revenues	32,518.00	32,518.00	37.43 %
4650 Discounts given	-1,052.75	-1,052.75	-1.21 %
4704 Sales	250.19	250.19	0.29 %
Total Income	\$86,869.50	\$86,869.50	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs	5,798.54	5,798.54	6.68 %
5004 Contracted Classes Costs	160.00	160.00	0.18 %
5005 Events Costs	20,062.84	20,062.84	23.10 %
5008 Youth Program Costs	2,431.52	2,431.52	2.80 %
5110 Scholarship Fund Expense	-5.00	-5.00	-0.01 %
5704 Purchases for Resale	198.20	198.20	0.23 %
Total Cost of Goods Sold	\$28,646.10	\$28,646.10	32.98 %
GROSS PROFIT	\$58,223.40	\$58,223.40	67.02 %
Expenses			
6000 Employee Costs	109,177.14	109,177.14	125.68 %
7010 Advertising & Marketing	1,074.49	1,074.49	1.24 %
7020 Bank Service Charges	1,964.08	1,964.08	2.26 %
7026 Charitable Contribution	100.00	100.00	0.12 %
7030 Dues & Subscriptions	2,558.83	2,558.83	2.95 %
7050 Insurance	2,711.16	2,711.16	3.12 %
7056 Interest Expense	1,356.65	1,356.65	1.56 %
7060 Licenses & Fees	1,839.52	1,839.52	2.12 %
7070 Maintenance	8,445.96	8,445.96	9.72 %
7084 Meals & Entertainment	357.99	357.99	0.41 %
7090 Office Supplies	907.16	907.16	1.04 %
7150 Professional Fees	3,180.45	3,180.45	3.66 %
7180 Security	329.96	329.96	0.38 %
7210 Telephone and Internet	1,678.84	1,678.84	1.93 %
7250 Utilities	11,178.19	11,178.19	12.87 %
Total Expenses	\$146,860.42	\$146,860.42	169.06 %
NET OPERATING INCOME	\$ -88,637.02	\$ -88,637.02	-102.03 %
Other Income			
8040 TVRPD Development Fee Revenues	8,548.00	8,548.00	9.84 %

	TOTAL		
	JUL 2019	JUL 2019 (YTD)	% OF INCOME
Total Other Income	\$8,548.00	\$8,548.00	9.84 %
NET OTHER INCOME	\$8,548.00	\$8,548.00	9.84 %
NET INCOME	\$ -80,089.02	\$ -80,089.02	-92.19 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

July 2019

	TOTAL			
	JUL 2019	JUL 2018 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	6,388.37	-5,021.52	11,409.89	227.22 %
4020 Interest Income	373.12	1,364.08	-990.96	-72.65 %
4020.1 Interest Income Cap Proj Fund	77.97	118.86	-40.89	-34.40 %
4030 Adult Program Revenues	4,837.00	5,599.75	-762.75	-13.62 %
4050 Facility Revenue	30,822.00	21,808.47	9,013.53	41.33 %
4200 Contracted Classes Revenues		2,111.00	-2,111.00	-100.00 %
4210 Events Revenues	12,332.60	27,989.34	-15,656.74	-55.94 %
4213 Operational Grants	300.00	-3,000.00	3,300.00	110.00 %
4216 Scholarship Donations	23.00		23.00	
4300 Youth Program Revenues	32,518.00	24,966.80	7,551.20	30.24 %
4650 Discounts given	-1,052.75	-541.75	-511.00	-94.32 %
4704 Sales	250.19	60.58	189.61	312.99 %
Total Income	\$86,869.50	\$75,455.61	\$11,413.89	15.13 %
Cost of Goods Sold				
5001 Adult Program Costs	5,798.54	901.25	4,897.29	543.39 %
5004 Contracted Classes Costs	160.00	792.88	-632.88	-79.82 %
5005 Events Costs	20,062.84	21,800.75	-1,737.91	-7.97 %
5008 Youth Program Costs	2,431.52	6,324.16	-3,892.64	-61.55 %
5110 Scholarship Fund Expense	-5.00	204.00	-209.00	-102.45 %
5704 Purchases for Resale	198.20	151.09	47.11	31.18 %
Total Cost of Goods Sold	\$28,646.10	\$30,174.13	\$ -1,528.03	-5.06 %
GROSS PROFIT	\$58,223.40	\$45,281.48	\$12,941.92	28.58 %
Expenses				
6000 Employee Costs	109,177.14	67,603.20	41,573.94	61.50 %
7010 Advertising & Marketing	1,074.49	3,039.99	-1,965.50	-64.65 %
7020 Bank Service Charges	1,964.08	1,919.54	44.54	2.32 %
7026 Charitable Contribution	100.00		100.00	
7030 Dues & Subscriptions	2,558.83	2,660.00	-101.17	-3.80 %
7050 Insurance	2,711.16	2,217.75	493.41	22.25 %
7056 Interest Expense	1,356.65		1,356.65	
7060 Licenses & Fees	1,839.52	2,326.36	-486.84	-20.93 %
7070 Maintenance	8,445.96	7,301.76	1,144.20	15.67 %
7084 Meals & Entertainment	357.99	534.26	-176.27	-32.99 %
7090 Office Supplies	907.16	442.01	465.15	105.24 %
7120 Professional Development		35.00	-35.00	-100.00 %
7150 Professional Fees	3,180.45	20,412.87	-17,232.42	-84.42 %
7180 Security	329.96	374.95	-44.99	-12.00 %
7210 Telephone and Internet	1,678.84	1,045.72	633.12	60.54 %
7230 Uniforms & Apparel		452.52	-452.52	-100.00 %
7250 Utilities	11,178.19	7,334.78	3,843.41	52.40 %
Total Expenses	\$146,860.42	\$117,700.71	\$29,159.71	24.77 %

	TOTAL			
	JUL 2019	JUL 2018 (PY)	CHANGE	% CHANGE
NET OPERATING INCOME	\$ -88,637.02	\$ -72,419.23	\$ -16,217.79	-22.39 %
Other Income				
8040 TVRPD Development Fee Revenues	8,548.00	8,548.00	0.00	0.00 %
Total Other Income	\$8,548.00	\$8,548.00	\$0.00	0.00 %
NET OTHER INCOME	\$8,548.00	\$8,548.00	\$0.00	0.00 %
NET INCOME	\$ -80,089.02	\$ -63,871.23	\$ -16,217.79	-25.39 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

July 2019

	TOTAL
OPERATING ACTIVITIES	
Net Income	-80,089.02
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-996.00
1070 Prepaid Expenses	-4,156.36
1085 Interest Receivable	320.09
1085.1 Interest Receivable Cap Proj Fund	77.97
1092 Credit Card Receivables	1,081.50
2000 Accounts Payable-General Fund	17,573.57
2010 Cardmember Services Payable	-543.39
2014 Home Depot Payable	951.44
2207 Sales tax payable	-905.64
2208 Kern County Loan Payable	450,000.00
2211 Payroll Liabilities:CalPERS Payable	-1,965.06
2231 Payroll Liabilities:Health Plan Payable	-471.11
2241 Payroll Liabilities:AFLAC Payable	-48.54
2250 Payroll Liabilities:Payroll Tax Liabilities	-9,208.37
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	451,710.10
Net cash provided by operating activities	\$371,621.08
FINANCING ACTIVITIES	
2310 Loan Payable 2016	-16,711.00
3022 Restricted Funds:Capital Projects	8,703.94
3030 Unrestricted Funds	-8,703.94
Net cash provided by financing activities	\$ -16,711.00
NET CASH INCREASE FOR PERIOD	\$354,910.08
Cash at beginning of period	816,989.53
CASH AT END OF PERIOD	\$1,171,899.61

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019

		TOTAL		
	ACTUAL	BUDGET	REMAINING	%
				REMAINING
Income				
4010 Property Taxes	6,388.37	901,350.00	894,961.63	99.29 %
4020 Interest Income	373.12	5,000.00	4,626.88	92.54 %
4020.1 Interest Income Cap Proj Fund	77.97		-77.97	
4030 Adult Program Revenues	4,837.00	36,610.00	31,773.00	86.79 %
4050 Facility Revenue	30,822.00	174,437.00	143,615.00	82.33 %
4210 Events Revenues	12,332.60	99,290.00	86,957.40	87.58 %
4213 Operational Grants	300.00	111,500.00	111,200.00	99.73 %
4216 Scholarship Donations	23.00		-23.00	
4300 Youth Program Revenues	32,518.00	223,453.00	190,935.00	85.45 %
4610 Billable Expense Income		18,050.00	18,050.00	100.00 %
4650 Discounts given	-1,052.75	-6,000.00	-4,947.25	82.45 %
4704 Sales				
4703 Food Sales-Taxable		240.00	240.00	100.00 %
4705 Food Sales Non Taxable	149.95	735.00	585.05	79.60 %
4709 Soda Sales-Taxable	100.24	100.00	-0.24	-0.24 %
Total 4704 Sales	250.19	1,075.00	824.81	76.73 %
Total Income	\$86,869.50	\$1,564,765.00	\$1,477,895.50	94.45 %
Cost of Goods Sold				
5001 Adult Program Costs	5,798.54	6,800.00	1,001.46	14.73 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	160.00	38,765.00	38,605.00	99.59 %
5005 Events Costs	20,062.84	116,058.00	95,995.16	82.71 %
5008 Youth Program Costs	2,431.52	73,900.00	71,468.48	96.71 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	-16.00	2,000.00	2,016.00	100.80 %
5117 Walter Dye Scholarship Fund	11.00	2,000.00	1,989.00	99.45 %
Total 5110 Scholarship Fund Expense	-5.00	4,000.00	4,005.00	100.13 %
5704 Purchases for Resale				
5701 Beer Purchases		2,300.00	2,300.00	100.00 %
5703 Food Purchases	198.20	400.00	201.80	50.45 %
5709 Soda Purchases		200.00	200.00	100.00 %
Total 5704 Purchases for Resale	198.20	2,900.00	2,701.80	93.17 %
Total Cost of Goods Sold	\$28,646.10	\$252,423.00	\$223,776.90	88.65 %
GROSS PROFIT	\$58,223.40	\$1,312,342.00	\$1,254,118.60	95.56 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	70,833.07	566,750.00	495,916.93	87.50 %
6020 Employee Taxable Allowances	334.98	9,200.00	8,865.02	96.36 %
6050 Benefits				
6051 Employee MedDentalVisLife	4,044.49	45,000.00	40,955.51	91.01 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6055 Employee Retirement CalPERS	2,794.91	42,000.00	39,205.09	93.35 %
6056 CalPERS Unfunded Liability Valuation	16,617.00	13,064.00	-3,553.00	-27.20 %
6058 Employer Taxes	6,980.44	54,000.00	47,019.56	87.07 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	7,572.25	40,000.00	32,427.75	81.07 %
Total 6050 Benefits	38,009.09	196,564.00	158,554.91	80.66 %
Total 6000 Employee Costs	109,177.14	772,514.00	663,336.86	85.87 %
7010 Advertising & Marketing	1,074.49	40,000.00	38,925.51	97.31 %
7015 Loan Repayment		49,702.00	49,702.00	100.00 %
7020 Bank Service Charges	1,964.08	14,000.00	12,035.92	85.97 %
7026 Charitable Contribution	100.00	21,000.00	20,900.00	99.52 %
7030 Dues & Subscriptions	2,558.83	8,000.00	5,441.17	68.01 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		1,200.00	1,200.00	100.00 %
7037 Office Equipment Rental		3,500.00	3,500.00	100.00 %
Total 7035 Equipment Rents & Leases		4,700.00	4,700.00	100.00 %
7050 Insurance				
7052 HUB Insurance		500.00	500.00	100.00 %
7055 Liability Insurance (Gen, Auto, Property)	2,711.16	29,000.00	26,288.84	90.65 %
Total 7050 Insurance	2,711.16	29,500.00	26,788.84	90.81 %
7056 Interest Expense	1,356.65	18,000.00	16,643.35	92.46 %
7060 Licenses & Fees	1,839.52	25,000.00	23,160.48	92.64 %
7070 Maintenance				
7071 Pool Chemicals	949.04	7,500.00	6,550.96	87.35 %
7072 Building & Park Maintenance	2,450.37	28,100.00	25,649.63	91.28 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	625.70	8,200.00	7,574.30	92.37 %
7075 Fuel	1,366.76	13,000.00	11,633.24	89.49 %
7076 Janitorial Supplies	979.64	10,000.00	9,020.36	90.20 %
7077 Small Tools & Equipment	34.53	1,500.00	1,465.47	97.70 %
7078 Materials & Supplies	2,031.89	26,300.00	24,268.11	92.27 %
7079 Fleet Maintenance	8.03	7,000.00	6,991.97	99.89 %
Total 7070 Maintenance	8,445.96	101,750.00	93,304.04	91.70 %
7084 Meals & Entertainment	357.99	3,000.00	2,642.01	88.07 %
7090 Office Supplies	907.16	14,000.00	13,092.84	93.52 %
7120 Professional Development		7,500.00	7,500.00	100.00 %
7150 Professional Fees				
7151 Annual Audit		12,500.00	12,500.00	100.00 %
7152 Bookkeeping & Payroll	2,774.95	40,000.00	37,225.05	93.06 %
7153 Information Technology	367.50	6,000.00	5,632.50	93.88 %
7155 Legal	38.00	15,000.00	14,962.00	99.75 %
Total 7150 Professional Fees	3,180.45	73,500.00	70,319.55	95.67 %
7160 Property Tax Collection Fee		14,000.00	14,000.00	100.00 %
7180 Security	329.96	6,100.00	5,770.04	94.59 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7210 Telephone and Internet	1,678.84	12,000.00	10,321.16	86.01 %
7230 Uniforms & Apparel		3,000.00	3,000.00	100.00 %
7250 Utilities	769.05		-769.05	
7252 Electric Service	8,435.61	42,950.00	34,514.39	80.36 %
7254 Gas Service	1,141.49	17,100.00	15,958.51	93.32 %
7256 Sanitation Services	58.48	7,900.00	7,841.52	99.26 %
7258 Water Service	773.56	8,900.00	8,126.44	91.31 %
Total 7250 Utilities	11,178.19	76,850.00	65,671.81	85.45 %
Total Expenses	\$146,860.42	\$1,294,116.00	\$1,147,255.58	88.65 %
NET OPERATING INCOME	\$ -88,637.02	\$18,226.00	\$106,863.02	586.32 %
Other Income				
8040 TVRPD Development Fee Revenues	8,548.00		-8,548.00	
Total Other Income	\$8,548.00	\$0.00	\$ -8,548.00	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
Total Other Expenses	\$0.00	\$100,000.00	\$100,000.00	100.00 %
NET OTHER INCOME	\$8,548.00	\$ -100,000.00	\$ -108,548.00	108.55 %
NET INCOME	\$ -80,089.02	\$ -81,774.00	\$ -1,684.98	2.06 %



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of September 30, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	826,546.77
1004 Check BOTS 4470	97,315.40
1005 County Treasury Capital Projects Fund	143,147.67
1006 County FMV	4,396.00
1007 Square Inc	359.88
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,073,115.72
Accounts Receivable	
1200 Accounts Receivable	15,180.37
Total Accounts Receivable	\$15,180.37
Other Current Assets	
1070 Prepaid Expenses	8,133.52
1092 Credit Card Receivables	517.50
1210 Inventory Asset	3,724.99
Total Other Current Assets	\$12,376.01
Total Current Assets	\$1,100,672.10
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,143,393.33
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,042,611.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,105,164.62
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
Total Other Assets	\$121,254.00
TOTAL ASSETS	\$3,327,090.72
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	19,815.75

	TOTAL
Total Accounts Payable	\$19,815.75
Credit Cards	
2010 Cardmember Services Payable	8,880.41
Total Credit Cards	\$8,880.41
Other Current Liabilities	
2021 Accrued Salaries & Wages	17,256.96
2022 Accrued Employer PR Taxes	1,698.06
2024 Accrued Vacation, Sick, & Comp Time	38,277.73
2207 Sales tax payable	244.36
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	2,247.08
2311 Accrued Interest Payable	-6,783.25
Employee Cash Advances	-100.00
Total Other Current Liabilities	\$502,840.94
Total Current Liabilities	\$531,537.10
Long-Term Liabilities	
2310 Loan Payable 2016	492,033.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
Total Long-Term Liabilities	\$742,072.00
Total Liabilities	\$1,273,609.10
Equity	
3010 Net Investment In Capital Assets	1,596,420.62
3020 Restricted Funds	283,702.46
3030 Unrestricted Funds	-9,761.02
3110 Retained Earnings	325,359.34
Net Income	-142,239.78
Total Equity	\$2,053,481.62
TOTAL LIABILITIES AND EQUITY	\$3,327,090.72



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

August - September, 2019

	TOTAL		
	AUG - SEP, 2019	JUL - SEP, 2019 (YTD)	% OF INCOME
Income			
4010 Property Taxes	63,136.16	64,400.72	36.24 %
4020 Interest Income	1,226.24	1,599.36	0.70 %
4020.1 Interest Income Cap Proj Fund	254.11	332.08	0.15 %
4030 Adult Program Revenues	9,097.00	13,934.00	5.22 %
4050 Facility Revenue	43,323.00	74,145.00	24.86 %
4210 Events Revenues	29,184.20	41,516.80	16.75 %
4213 Operational Grants	4,750.00	5,050.00	2.73 %
4216 Scholarship Donations	15.00	38.00	0.01 %
4300 Youth Program Revenues	21,693.00	54,211.00	12.45 %
4610 Billable Expense Income	1,768.84	1,768.84	1.02 %
4650 Discounts given	-472.00	-1,524.75	-0.27 %
4704 Sales	262.22	512.41	0.15 %
Total Income	\$174,237.77	\$255,983.46	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs	1,608.24	7,526.78	0.92 %
5004 Contracted Classes Costs	3,020.00	3,020.00	1.73 %
5005 Events Costs	47,652.98	67,715.82	27.35 %
5008 Youth Program Costs	3,488.63	5,960.15	2.00 %
5110 Scholarship Fund Expense	8.00	3.00	0.00 %
5704 Purchases for Resale	1,185.00	1,383.20	0.68 %
Total Cost of Goods Sold	\$56,962.85	\$85,608.95	32.69 %
GROSS PROFIT	\$117,274.92	\$170,374.51	67.31 %
Expenses			
6000 Employee Costs	122,900.84	232,077.98	70.54 %
7010 Advertising & Marketing	12,593.57	13,668.06	7.23 %
7020 Bank Service Charges	3,221.78	5,135.20	1.85 %
7026 Charitable Contribution		100.00	
7030 Dues & Subscriptions	77.76	2,636.59	0.04 %
7035 Equipment Rents & Leases	1,209.85	1,209.85	0.69 %
7050 Insurance	5,783.08	8,494.24	3.32 %
7056 Interest Expense		-5,426.60	
7060 Licenses & Fees	1,832.51	3,672.03	1.05 %
7070 Maintenance	7,638.50	16,084.46	4.38 %
7084 Meals & Entertainment	1,045.49	1,403.48	0.60 %
7090 Office Supplies	1,906.25	2,813.41	1.09 %
7120 Professional Development	150.00	150.00	0.09 %
7150 Professional Fees	13,038.59	16,219.04	7.48 %
7180 Security	359.92	689.88	0.21 %
7210 Telephone and Internet	1,785.54	3,464.38	1.02 %
7230 Uniforms & Apparel	386.11	386.11	0.22 %
7250 Utilities	13,616.99	24,795.18	7.82 %

	TOTAL		
	AUG - SEP, 2019	JUL - SEP, 2019 (YTD)	% OF INCOME
Total Expenses	\$187,546.78	\$327,573.29	107.64 %
NET OPERATING INCOME	\$ -70,271.86	\$ -157,198.78	-40.33 %
Other Income			
8040 TVRPD Development Fee Revenues	6,411.00	14,959.00	3.68 %
Total Other Income	\$6,411.00	\$14,959.00	3.68 %
NET OTHER INCOME	\$6,411.00	\$14,959.00	3.68 %
NET INCOME	\$ -63,860.86	\$ -142,239.78	-36.65 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

August - September, 2019

	TOTAL			
	AUG - SEP, 2019	AUG - SEP, 2018 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	63,136.16	58,355.31	4,780.85	8.19 %
4020 Interest Income	1,226.24	1,077.69	148.55	13.78 %
4020.1 Interest Income Cap Proj Fund	254.11	87.73	166.38	189.65 %
4030 Adult Program Revenues	9,097.00	7,822.90	1,274.10	16.29 %
4050 Facility Revenue	43,323.00	35,705.41	7,617.59	21.33 %
4200 Contracted Classes Revenues		3,475.00	-3,475.00	-100.00 %
4210 Events Revenues	29,184.20	37,931.00	-8,746.80	-23.06 %
4213 Operational Grants	4,750.00	804.00	3,946.00	490.80 %
4216 Scholarship Donations	15.00	15.00	0.00	0.00 %
4300 Youth Program Revenues	21,693.00	14,754.75	6,938.25	47.02 %
4610 Billable Expense Income	1,768.84	7,174.06	-5,405.22	-75.34 %
4650 Discounts given	-472.00	-858.75	386.75	45.04 %
4704 Sales	262.22	155.18	107.04	68.98 %
Total Income	\$174,237.77	\$166,499.28	\$7,738.49	4.65 %
Cost of Goods Sold				
5001 Adult Program Costs	1,608.24	1,404.53	203.71	14.50 %
5004 Contracted Classes Costs	3,020.00	4,440.14	-1,420.14	-31.98 %
5005 Events Costs	47,652.98	76,594.19	-28,941.21	-37.79 %
5008 Youth Program Costs	3,488.63	4,490.53	-1,001.90	-22.31 %
5110 Scholarship Fund Expense	8.00	420.50	-412.50	-98.10 %
5704 Purchases for Resale	1,185.00	2,300.00	-1,115.00	-48.48 %
Total Cost of Goods Sold	\$56,962.85	\$89,649.89	\$ -32,687.04	-36.46 %
GROSS PROFIT	\$117,274.92	\$76,849.39	\$40,425.53	52.60 %
Expenses				
6000 Employee Costs	122,900.84	129,052.27	-6,151.43	-4.77 %
7010 Advertising & Marketing	12,593.57	13,102.16	-508.59	-3.88 %
7020 Bank Service Charges	3,221.78	2,806.06	415.72	14.82 %
7030 Dues & Subscriptions	77.76	820.00	-742.24	-90.52 %
7035 Equipment Rents & Leases	1,209.85	1,256.04	-46.19	-3.68 %
7050 Insurance	5,783.08	4,947.00	836.08	16.90 %
7056 Interest Expense		1,443.68	-1,443.68	-100.00 %
7060 Licenses & Fees	1,832.51	3,397.66	-1,565.15	-46.07 %
7070 Maintenance	7,638.50	17,823.25	-10,184.75	-57.14 %
7084 Meals & Entertainment	1,045.49	271.04	774.45	285.73 %
7090 Office Supplies	1,906.25	1,629.73	276.52	16.97 %
7120 Professional Development	150.00	325.00	-175.00	-53.85 %
7150 Professional Fees	13,038.59	39,640.03	-26,601.44	-67.11 %
7180 Security	359.92	449.90	-89.98	-20.00 %
7210 Telephone and Internet	1,785.54	2,069.00	-283.46	-13.70 %
7230 Uniforms & Apparel	386.11	322.74	63.37	19.64 %
7250 Utilities	13,616.99	19,231.01	-5,614.02	-29.19 %

	TOTAL			
	AUG - SEP, 2019	AUG - SEP, 2018 (PY)	CHANGE	% CHANGE
Total Expenses	\$187,546.78	\$238,586.57	\$ -51,039.79	-21.39 %
NET OPERATING INCOME	\$ -70,271.86	\$ -161,737.18	\$91,465.32	56.55 %
Other Income				
8040 TVRPD Development Fee Revenues	6,411.00	12,822.00	-6,411.00	-50.00 %
Total Other Income	\$6,411.00	\$12,822.00	\$ -6,411.00	-50.00 %
NET OTHER INCOME	\$6,411.00	\$12,822.00	\$ -6,411.00	-50.00 %
NET INCOME	\$ -63,860.86	\$ -148,915.18	\$85,054.32	57.12 %

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July - September, 2019

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	64,400.72	901,350.00	836,949.28	92.86 %
4020 Interest Income	1,599.36	5,000.00	3,400.64	68.01 %
4020.1 Interest Income Cap Proj Fund	332.08		-332.08	
4030 Adult Program Revenues	13,934.00	36,610.00	22,676.00	61.94 %
4050 Facility Revenue	74,145.00	174,437.00	100,292.00	57.49 %
4210 Events Revenues	41,516.80	99,290.00	57,773.20	58.19 %
4213 Operational Grants	5,050.00	111,500.00	106,450.00	95.47 %
4216 Scholarship Donations	38.00		-38.00	
4300 Youth Program Revenues	54,211.00	223,453.00	169,242.00	75.74 %
4610 Billable Expense Income	1,768.84	18,050.00	16,281.16	90.20 %
4650 Discounts given	-1,524.75	-6,000.00	-4,475.25	74.59 %
4704 Sales				
4703 Food Sales-Taxable	23.32	240.00	216.68	90.28 %
4705 Food Sales Non Taxable	287.45	735.00	447.55	60.89 %
4709 Soda Sales-Taxable	201.64	100.00	-101.64	-101.64 %
Total 4704 Sales	512.41	1,075.00	562.59	52.33 %
Total Income	\$255,983.46	\$1,564,765.00	\$1,308,781.54	83.64 %
Cost of Goods Sold				
5001 Adult Program Costs	7,526.78	6,800.00	-726.78	-10.69 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	3,020.00	38,765.00	35,745.00	92.21 %
5005 Events Costs	67,715.82	116,058.00	48,342.18	41.65 %
5008 Youth Program Costs	5,960.15	73,900.00	67,939.85	91.93 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	-16.00	2,000.00	2,016.00	100.80 %
5117 Walter Dye Scholarship Fund	19.00	2,000.00	1,981.00	99.05 %
Total 5110 Scholarship Fund Expense	3.00	4,000.00	3,997.00	99.93 %
5704 Purchases for Resale				
5701 Beer Purchases	1,185.00	2,300.00	1,115.00	48.48 %
5703 Food Purchases	198.20	400.00	201.80	50.45 %
5709 Soda Purchases		200.00	200.00	100.00 %
Total 5704 Purchases for Resale	1,383.20	2,900.00	1,516.80	52.30 %
Total Cost of Goods Sold	\$85,608.95	\$252,423.00	\$166,814.05	66.09 %
GROSS PROFIT	\$170,374.51	\$1,312,342.00	\$1,141,967.49	87.02 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	169,911.84	566,750.00	396,838.16	70.02 %
6020 Employee Taxable Allowances	2,235.15	9,200.00	6,964.85	75.70 %
6050 Benefits				
6051 Employee MedDentalVisLife	11,787.32	45,000.00	33,212.68	73.81 %
6055 Employee Retirement CalPERS	8,051.56	42,000.00	33,948.44	80.83 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6056 CalPERS Unfunded Liability Valuation	16,617.00	13,064.00	-3,553.00	-27.20 %
6058 Employer Taxes	15,902.86	54,000.00	38,097.14	70.55 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	7,572.25	40,000.00	32,427.75	81.07 %
Total 6050 Benefits	59,930.99	196,564.00	136,633.01	69.51 %
Total 6000 Employee Costs	232,077.98	772,514.00	540,436.02	69.96 %
7010 Advertising & Marketing	13,668.06	40,000.00	26,331.94	65.83 %
7015 Loan Repayment		49,702.00	49,702.00	100.00 %
7020 Bank Service Charges	5,135.20	14,000.00	8,864.80	63.32 %
7026 Charitable Contribution	100.00	21,000.00	20,900.00	99.52 %
7030 Dues & Subscriptions	2,636.59	8,000.00	5,363.41	67.04 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		1,200.00	1,200.00	100.00 %
7037 Office Equipment Rental	1,209.85	3,500.00	2,290.15	65.43 %
Total 7035 Equipment Rents & Leases	1,209.85	4,700.00	3,490.15	74.26 %
7050 Insurance				
7052 HUB Insurance	-150.74	500.00	650.74	130.15 %
7055 Liability Insurance (Gen, Auto, Property)	8,644.98	29,000.00	20,355.02	70.19 %
Total 7050 Insurance	8,494.24	29,500.00	21,005.76	71.21 %
7056 Interest Expense	-5,426.60	18,000.00	23,426.60	130.15 %
7060 Licenses & Fees	3,672.03	25,000.00	21,327.97	85.31 %
7070 Maintenance				
7071 Pool Chemicals	949.04	7,500.00	6,550.96	87.35 %
7072 Building & Park Maintenance	4,524.87	28,100.00	23,575.13	83.90 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	729.52	8,200.00	7,470.48	91.10 %
7075 Fuel	2,345.49	13,000.00	10,654.51	81.96 %
7076 Janitorial Supplies	3,785.92	10,000.00	6,214.08	62.14 %
7077 Small Tools & Equipment	34.53	1,500.00	1,465.47	97.70 %
7078 Materials & Supplies	3,436.50	26,300.00	22,863.50	86.93 %
7079 Fleet Maintenance	278.59	7,000.00	6,721.41	96.02 %
Total 7070 Maintenance	16,084.46	101,750.00	85,665.54	84.19 %
7084 Meals & Entertainment	1,403.48	3,000.00	1,596.52	53.22 %
7090 Office Supplies	2,813.41	14,000.00	11,186.59	79.90 %
7120 Professional Development	150.00	7,500.00	7,350.00	98.00 %
7150 Professional Fees				
7151 Annual Audit		12,500.00	12,500.00	100.00 %
7152 Bookkeeping & Payroll	7,934.16	40,000.00	32,065.84	80.16 %
7153 Information Technology	718.00	6,000.00	5,282.00	88.03 %
7154 Project Consults	7,376.88		-7,376.88	
7155 Legal	190.00	15,000.00	14,810.00	98.73 %
Total 7150 Professional Fees	16,219.04	73,500.00	57,280.96	77.93 %
7160 Property Tax Collection Fee		14,000.00	14,000.00	100.00 %
7180 Security	689.88	6,100.00	5,410.12	88.69 %
7210 Telephone and Internet	3,464.38	12,000.00	8,535.62	71.13 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7230 Uniforms & Apparel	386.11	3,000.00	2,613.89	87.13 %
7250 Utilities	769.05		-769.05	
7252 Electric Service	17,166.87	42,950.00	25,783.13	60.03 %
7254 Gas Service	2,526.07	17,100.00	14,573.93	85.23 %
7256 Sanitation Services	2,286.72	7,900.00	5,613.28	71.05 %
7258 Water Service	2,046.47	8,900.00	6,853.53	77.01 %
Total 7250 Utilities	24,795.18	76,850.00	52,054.82	67.74 %
Total Expenses	\$327,573.29	\$1,294,116.00	\$966,542.71	74.69 %
NET OPERATING INCOME	\$ -157,198.78	\$18,226.00	\$175,424.78	962.50 %
Other Income				
8040 TVRPD Development Fee Revenues	14,959.00		-14,959.00	
Total Other Income	\$14,959.00	\$0.00	\$ -14,959.00	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
Total Other Expenses	\$0.00	\$100,000.00	\$100,000.00	100.00 %
NET OTHER INCOME	\$14,959.00	\$ -100,000.00	\$ -114,959.00	114.96 %
NET INCOME	\$ -142,239.78	\$ -81,774.00	\$60,465.78	-73.94 %

AGREEMENT

THIS AGREEMENT made and entered into on this first (1st) day of February 2020, by and between the **TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**, a political subdivision of the State of California ("District"), and **TEHACHAPI LITTLE LEAGUE, INC.**, a California corporation ("Little League"). District and Little League are referred to herein singularly as a "party" and collectively as "parties."

RECITALS

WHEREAS, District is the owner in fee of certain real property located in the City of Tehachapi and commonly known as West Park located at 490 West D Street, Tehachapi, California, 93561;

WHEREAS, District operates playing fields at West Park (collectively referred to as the "Premises");

WHEREAS, District also operates a storage yard located at West Park (the "Storage Yard");

WHEREAS, Little League operates a baseball and softball program for children of the City of Tehachapi and surrounding environs during the late spring and summer of each year; **WHEREAS**, Little League desires to lease from District, and District is willing to lease to Little League, the Premises and the Storage Yard on the terms stated herein; and,

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

AGREEMENT

1. Term. Unless earlier terminated as set forth in Sections 7 or 16, the term of this Agreement for use of the Premises shall commence on February 1, 2020, and shall continue until midnight, Pacific Time, on July 31, 2020, and the term for the Storage Yard shall commence on

February 1, 2020 and shall continue until midnight, Pacific Time, on January 31, 2021, (collectively, the “Term”) and thereafter the Term shall automatically renew on an annual basis for successive terms from February 1 through July 31 of each year for the Premises and February 1 through January 31 of each year for the Storage Yard, unless either party provides written notice of termination on or before November 1 of the current year . For illustration purposes only, a party would need to provide notice of termination on or before November 1, 2020, or this Agreement will automatically renew in regards to the Premises and the Storage Yard for the Term beginning February 1, 2021. Notwithstanding the foregoing, Little League shall not have a right to renew this Agreement and it shall automatically terminate if Little League is in default of this Agreement and it is not promptly cured to the District's satisfaction as exercised in the District's sole discretion.

2. Scope of Agreement. The Premises and the Storage Yard, as those terms are defined above, are the only facilities at West Park to which this Agreement applies. With the exception of the use of the Concession Bar as set forth in Section 4, Little League has no other rights to any other facilities at West Park.

3. Little League 's Responsibilities. Little League understands and agrees that:

3.1. Little League's use of the Premises will not be exclusive, but that the Premises will be made available for use by the general public at times when not utilized by Little League.

3.2. Little League's use of the Premises shall not compete with nor duplicate any of District's sanctioned programs or activities, including, but not limited to, T-Ball and Coach Pitch Youth Baseball for ages 3 through 6.

3.3. Little League shall provide evidence to District that it carries adequate insurance and indemnification to cover Little League activities and use of the Premises and the Storage Yard by Little League in accordance with the terms provided in Section 7.

3.4. Little League shall provide evidence to District that it carries all the necessary permits required by law for Little League's activities on the Premises, including, but not limited to, a current Health permit to operate the Concession Bar as set forth in Section 4.

3.5. Little League shall ensure that all field volunteers have undergone annual screening and background checks by a nationally certified screening agency. Little League shall provide District annually with proof of same.

3.6. As consideration for the lease of the Premises and the Storage Yard and the use of the Concession Bar, Little League shall pay to District a facility fee in the amount of Four Thousand Five Hundred Dollars and No Cents (\$4,500) (the "Facility Fee") for the Term of this Agreement. Little League will pay to District fifty percent (50%) of the Facility Fee on or before March 1, 2020, and the remaining fifty percent (50%) on or before April 1, 2020, and thereafter in advance on March 1 of each year during the Term. There will be an automatic 5% annual Consumer Price Index (CPI) increase starting February 1, 2021 and each year thereafter in the event the parties elect to extend this Agreement as set forth in Section 1.

3.7. Little League also shall pay to District a security deposit in the amount of One Thousand Dollars and No Cents (\$1,000.00), fifty percent (50%) on or before February 1, 2020 and the remaining fifty percent (50%) on or before April 1, 2020, to be returned to Little League following the termination or early expiration of this Agreement, and District's receipt of final reconciled invoices and District inspection of the Premises confirming the condition of the Premises and the Storage Yard. Little League is responsible for all damages resulting from Little League use or misuse of the Premises or the Storage Yard. In the event it is necessary for District to use the security deposit for damages or misuse of the Premises by Little League, the parties understand and agree that the amount will include an administrative fee for District of Two Hundred Dollars and No Cents (\$200.00) per occurrence in addition to the actual amount necessary to address the damages or misuse.

3.8. No later than March 15 of each year during the Term, Little League shall provide District with a Field Use Schedule of practices and games to be played on the Premises

(the "Field Use Schedule") prior to commencement of the season. Little League also shall provide league regular season schedules, tournament schedules, and any/all special event dates to the District in digital format with the executed Agreement, for inclusion on the District website on or before March 15 of each year during the Term.

3.9. Any request for early termination of this Agreement shall be submitted in writing by Little League to District management and shall be granted at District's sole discretion.

4. Use of Concession Bar. During the Term, Little League may operate the concession bar at West Park (the "Concession Bar") for organizational purposes only at its sole cost and expense. Little League may submit, in writing, requests for improvements required to obtain a health permit for operating the Concession Bar for the duration of the Term. Upon District approval, without right of reimbursement from the District, Little League shall be granted permission to conduct facility improvements. Little League may only operate the Concession Bar during those times set forth on the Field Use Schedule.

5. Utilities.

5.1. Electricity: Little League shall pay all charges for electricity used by Little League at the Premises, namely all electricity metered by Southern California Edison Meter No. 223000-023535 (Account# 3-8450-78) for scoreboards, batting machine and concession bar and Meter No. 3-045-8392-95 Read Field Lights Meter No. 222013-773435 (Account# 3-003-6570-56) for the Grimes and Uli Fields, minus the amount of Two Hundred Twenty One Dollars and Forty Five Cents (\$221.45) per month for the estimated District electrical charges during the Term. Little League will reimburse the District for electric usage per billing cycle, to be paid no later than thirty (30) days from the date of the District's invoice to Little League. The parties understand and agree that the electricity bills for June and/or July of each year during the Term, may be billed by Little League after the expiration or early termination of this Agreement and will remain subject to the terms of this Agreement. Little League shall pay the final bills for electricity pursuant to District's invoice, but in no event later than thirty (30) days of final invoice.

5.2. Telephone: Little League may install a telephone at the Premises, at its sole expense and in its own name. Little League shall be solely responsible for paying all telephone charges accrued through its telephone service, without liability to District.

5.3. Water. District and Little League will share equally the cost of water for irrigation of the Premises as reflected in invoices for City of Tehachapi account No 000433-001 after first subtracting One Hundred and Thirty-Six Dollars and No Cents (\$136.00) for the District's estimated sewer charges and off-season portion of the water bill. Watering of fields shall be the responsibility of District during the pre-season and regular season play. Turf areas will be watered using timers set by District, which shall not be changed or altered by Little League. Little League shall use hand watering for all infield prepping. Upon the expiration or early termination of this Agreement, District shall be solely responsible for irrigating the infields at its sole cost and expense. Little League will reimburse the District for water usage per billing cycle, to be paid no later than thirty (30) days from the date of the District's invoice to Little League. The parties understand and agree that the water bills for June and/or July of each year during the Term, may be billed by Little League after the expiration or early termination of this Agreement, and will remain subject to the terms of this Agreement. Little League shall pay the final bills for water pursuant to District's invoice, but in no event later than thirty (30) days of final invoice.

5.4. Mowing. District shall be responsible for mowing the fields during the Term.

6. Use. The Premises are leased to Little League for the purposes of operating an organized baseball and softball program for the youth of Tehachapi and its environs. Little League shall have first priority to use the Premises at the times set forth in the Field Use Schedule. District shall have the right to use the Premises at all times that are not included in the Field Use Schedule. Little League shall not allow other entities to use the Premises without District's prior written consent, even if dates and times are within the Field Use Schedule. Notwithstanding the Field Use Schedule, Little League agrees as follows:

6.1. District shall have exclusive use of the Premises the Saturday before Easter.

6.2. District shall have exclusive use of Grimes field and the storage containers located thereon starting July 1st. Prior to July 1, Little League shall remove the portable mound and all items located in the storage containers associated with Grimes field.

6.3. District shall have use of Read Field when Little League is not in tournament play.

7. Insurance. Little League shall purchase, maintain, and enforce at all times during the Term of this Agreement and any extensions thereof, comprehensive general liability insurance in an amount of no less than Two Million Dollars and No Cents (\$2,000,000.00) per occurrence combined single limits, with the following coverage and extensions of coverage:

7.1. Third party bodily injury, including death resulting therefrom, and property damage liability;

7.2. Bodily injury, including death resulting therefrom, and property damage for all Little League participants, employees, volunteers, or other persons performing services for Little League or participating in Little League activities and the spouses, children, parents, and siblings of same;

7.3. Non-owned automobile liability for on-Premises and off-Premises activities;

7.4. Contractual coverage for Little League's obligations under this Agreement, including, but not limited to, the obligations to indemnify District as set forth in Section 8; and,

7.5. Products liability for all products distributed by Little League, whether by sale or otherwise. Little League's insurance policy shall name District, its agents, officers, directors, employees, and representatives as additional insureds. The policy shall be issued by an insurance company authorized to do business in the State of California and shall be approved by District. Little League's policy shall provide primary coverage, and no insurance of District shall be called upon to contribute to a loss under the limits of Little League's policy. Little League's

policy shall not be subject to cancellation or coverage reduction without the provision of fifteen (15) days' prior written notice to District. On or before February 1 of each year during the Term or any extension thereof, Little League shall provide District with a duly certified Certificate of Insurance evidencing that the required policy has been issued, is effective, and complies with the requirements of this Section. Cancellation of any of the insurance described herein, or any portion of said insurance, shall automatically suspend Little League's rights under this Agreement. Upon such an occurrence, Little League shall immediately cease all operations under this Agreement and vacate the Premises. District shall have the right to immediately terminate, without notice, all operations in the event Little League fails or refuses to do so.

8. Indemnification.

8.1. Little League agrees to defend, indemnify and hold harmless the District, its officers, directors, employees, and agents from any and all claims, injuries, including death, damages, judgments, liabilities, costs, and expenses, including attorneys' fees, arising out of or relating to Little League's use or occupancy of the Premises, regardless of whether caused in whole or in part by an act or omission of District or District's active or passive negligence.

8.2. District does not, and shall not, waive any rights against Little League which it may have by reason of this hold harmless agreement. This hold harmless agreement shall apply to all liability, regardless of whether any insurance policies are applicable. The policy limits of Little League's insurance shall not act as a limitation upon the amount of indemnification to be provided by Little League to the District in the event of loss, claim, damage or expense. This Section 8 shall survive the expiration or earlier termination of this Agreement.

9. Non-Liability of Public Officials and Employees. No member, official, employee, or director of District shall be personally liable to Little League in the event of any default by District in the performance of any of District's obligations under the terms of this Agreement.

10. Maintenance.

10.1. Generally. District shall provide general maintenance to the Premises, at no additional expense to Little League. Little League shall be solely responsible for preparation of the fields at the Premises for scheduled games, and for furnishing the necessary equipment and personnel to prepare the fields.

10.2. Trash. District shall be responsible for emptying all 50-gallon trash receptacles on the Premises Monday through Friday during the Term. During the Term, Little League shall be responsible for emptying all 50-gallon trash receptacles on the Premises immediately following Little League's use on Saturday and place all trash in the large dumpsters located at the Premises. District shall supply 50-gallon trash receptacle liners to Little League upon request to District's Operation Manager between the hours of 8:00 a.m. and 5:00 p.m., Monday through Thursday. District will provide Little League with access to locked receptacles. Little League's failure to request trash can liners shall not relieve it from obligation to empty trash receptacles. In addition to trash receptacle liner removal and replacement, Little League shall be responsible for removing loose trash and litter from the Premises immediately following any Little League use. If the District must spend extra time cleaning up litter after Little League games the District may charge \$25.00 per hour, per employee to remove the trash from the District Fields. Little League will be notified if litter is becoming a chronic problem.

10.3. Portable Toilets. Little League shall provide a minimum of six (6) portable toilets, three (3) wash stations and three (3) trash receptacles with lids for Little League use during the Term at its sole cost and expense. Little League shall coordinate with District's Operations Manager for placement prior to the first use by Little League under the Field Use Schedule. Little League is responsible for maintenance, repairs and security for all portable toilets, wash stations and trash receptacles at its sole cost and expense.

11. Storage.

11.1. Little League may not store any Little League equipment or any other items on the Premises or other District property without prior written consent from the District,

as exercised in its sole discretion. Items or equipment stored on the Premises or other District property will be stored and organized in a safe and orderly manner acceptable to District. Little League is to remove all Little League equipment and items from the Premises or other District property on or before the expiration or early termination of this Agreement at its sole cost and expense.

11.2. All items in storage units must be removed immediately following the end of the Facility Use Schedule.

12. Oil, Gas and Mineral Rights. All rights to all minerals, oil, gas, and other hydrocarbons (the "Mineral Rights") located on or under the Premises are particularly reserved to District and are excepted from the property covered by the Term. Little League expressly grants District, District's agents, licensees and lessees of the Mineral Rights, a right-of-entry and right-of-way for ingress and egress in and to, over and on, the Premises during the Term for the exploration, drilling and mining of minerals, oil, gas and other hydrocarbons on the Premises.

13. Inspection. Little League shall allow District, District's agents and assigns, at all reasonable times, to enter the Premises for the purposes of inspection, compliance with the terms of this Agreement, the exercise of all rights under this Agreement, posting of notices, and all other lawful purposes. District shall issue, to Little League, keys and access to the Concession Bar for the duration of the Term. Little League shall supply District and its agents and assigns with keys and other instruments necessary to gain access to any additional facilities or storage areas utilized on the Premises.

14. Ownership of Improvements. Little League shall not construct any improvements on the Premises without the express written consent of District, exercised in its sole discretion. In the event such improvements are made to the Premises, said improvements shall be constructed, maintained and repaired at the sole cost and expense of Little League. Upon expiration or early termination of this Agreement, said improvements shall become property of District, without cost to District. Improvements to fences, dugouts, bleachers, walkways, turf and infields are examples of improvements. Little League shall provide District management with appropriate

scope of work, drawings, permits, estimates and timeline for completion for each improvement, prior to District approval. District may, in its sole discretion, request that Little League remove any or all improvements installed on the Premises by Little League. Upon such request, Little League shall promptly remove such improvements and return the Premises to its original condition as nearly as may be practical at its sole cost and expense.

15. Repair and Removal of Structures. District may repair, remove or replace any improvement or equipment which, in District's opinion, is unsafe or for any other reason determined by District would be of benefit to remove. If this agreement is terminated and Little League is no longer using District fields, Little League may remove all their scoreboards and restore the facility to original condition.

16. Default and Remedies.

16.1. Upon Little League's breach of this Agreement, District shall have the right of re-entry, after giving seven (7) days' notice, the right to take possession of all properties remaining on the Premises, and the right to remove all persons and property from the Premises. District may store property removed from the Premises in a public warehouse, or elsewhere, at Little League's expense and for its account.

16.2. If District elects to re-enter, as provided above, or to take possession under legal proceedings or under any notice provided by law, District may:

- (a) Terminate this Agreement; or
- (b) From time to time, without terminating this Agreement, relet the entire, or any portion, of the Premises for such terms, which may extend beyond the Term and at such rentals and other conditions as District, in its sole discretion deems advisable. District also has the right to make alterations and repairs to the Premises. On each such reletting, Little League shall immediately pay to District the expenses of reletting and making the alterations and repairs incurred by District and all other indebtedness, except rent, due under this Agreement; or
- (c) Exercise all other rights that become available to it.

16.3. No re-entry or taking of possession of the Premises by District shall be construed as an election by District to terminate this Agreement unless written notice of such intent is delivered to Little League or this Agreement is declared to be terminated by a court of competent jurisdiction.

16.4. Nothing contained in this Agreement, and no security or guaranty that District holds now or in the future under this Agreement, shall in any way constitute a bar or defense to any action by District in unlawful detainer or for recovery of the Premises.

16.5. The notice requirements provided herein shall not be applicable to a breach of Section 7 of this Agreement, wherein District may, in its sole discretion, terminate this Agreement forthwith and without notice, in the manner specified therein.

17. Insolvency. Any one of the following constitutes a default under this Agreement by Little League:

17.1. The appointment of a receiver to take possession of all or substantially all assets of Little League; or,

17.2. A general assignment by Little League for the benefit of its creditors; or,

17.3. An action taken or suffered by Little League under any insolvency or bankruptcy act.

18. Waste or Nuisance. Little League and its agents and representatives shall not commit, or permit others to commit, waste on the Premises while exercising its rights under this Agreement. Little League and its agents and representatives also shall not, or permit others to commit, maintain or permit the commission of any nuisance (as defined pursuant to California Civil Code Section 3479 or the Kern County Ordinance Code Section 19.04.50) on the Premises while exercising its rights under this Agreement.

19. Liens. Little League shall pay all its expenses as set forth hereinabove, and all other expenses which it personally incurs when same are due and before delinquency. Little League shall keep the Premises and its leasehold interest free from any and all liens, claims of lien, charges, demands or liabilities, based upon or arising out of any work, act or operation

performed by or on behalf of Little League upon the Premises. Little League shall defend, indemnify and hold harmless District from any and all liens arising out of any work, act or operation performed by or on behalf of Little League upon the Premises and any loss incurred by District on account of such liens.

20. Existing Rights of Others. This Agreement is subject to (a) all existing easements, servitudes, licenses, and rights-of-way, whether recorded or not; and (b) the rights of other lessees under any existing or future oil, gas, and mineral lease or leases from District affecting the entire or any portion of the Premises, whether recorded or not.

21. Licenses, Permits, Fees and Assessments. Little League shall, at its sole cost and expense, obtain such licenses, permits, and approvals as may be required by law and this Agreement for its activities on the Premises. Little League shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the performance of the services required by this Agreement, except those which are waived by District.

22. Environmental Health Permit. Little League, at its sole cost and expense, shall obtain and post an environmental health permit for the Concession Bar on an annual basis, and provide District with a copy of same on or before its first use of the Premises under the Field Use Schedule.

23. Assignment. Subletting. Encumbrances. Little League shall not assign this Agreement or any right under it, and shall not sublet the entire or any part of the Premises or any right or privilege appurtenant to the Premises, or permit any other person, the agents and servants of Little League excepted, to occupy or use any portion of the Premises without first obtaining District's written consent. A consent from District to one assignment, subletting, occupation, or use by one person shall not be a consent to a future assignment, subletting, occupation, or use by another person. An assignment or a subletting without District's prior consent shall be void, and shall, at District's option, terminate this Agreement. No interest of Little League in this Agreement shall be assignable by operation of law without District's written consent.

24. Notice. Any notice or demand by either party to the other in connection with this Agreement shall be deemed to be given or made when written and deposited in a sealed envelope in the United States Mail, registered or certified, postage prepaid, and addressed to the party to whom given at the address specified below. The address to which any notice may be given to either party may be changed upon written notice given by such party to the other as provided herein.

To District: Tehachapi Valley Recreation and Park District
Attention: _____
P.O. Box 373, Tehachapi, CA 93581

To Little League: Tehachapi Little League, Inc.
Attention: _____
P.O. Box 529 Tehachapi, CA 93581

25. Attorneys' Fees and Costs. In any action or proceeding by either party to enforce or interpret this Agreement or any provision thereof, the prevailing party shall be entitled to recover its attorneys' fees, court costs and other non-reimbursable litigation expenses, such as witness fees and investigation expenses.

26. Compliance with Law. Little League shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local governments.

27. Binding Effect. This Agreement shall inure to and for the benefit of and be binding upon each party's respective agents, directors, employees, independent contractors, members, officers, partners, predecessors, representatives, stockholders, successors and assigns and all others acting for or in concert with it.

28. Time is of the Essence. Time is of the essence in this Agreement and of each provision contained herein.

29. Mailing List. During the Term, Little League shall maintain District on Little League's regular mailing list for all general correspondence, at the address indicated in Section 24.

30. Waiver. All waivers of the provisions of this Agreement must be in writing by the appropriate authorities of District and Little League. The parties agree that waiver by either party of any conditions of performance under this Agreement shall not be 'Construed as a waiver of any other condition of performance or a continuing waiver of the same condition of performance under this Agreement.

31. Player Waivers. Little League shall obtain written waivers of liability executed by a parent or legal guardian of each participant in Little League's programs to protect and hold harmless District and Little League from any injuries that result from participation in Little League's programs.

32. Entire Agreement. This Agreement contains the entire agreement between the parties and constitutes an integration of the entire agreement, contract, promise and understandings of the parties. All prior agreements, conditions, contracts, promises, representations, understandings, or warranties, whether oral or written, express or implied, concerning the subject matter of this Agreement are expressly superseded hereby and have no further force or effect, except for the documents referenced herein.

33. Modification. This Agreement may not be altered, amended, or modified in any respect, except by a writing duly executed by all the parties.

34. Governing Law/Venue. This Agreement shall be construed and enforced in accordance with the internal laws, and not the law of conflicts, of California, where it is to be executed, delivered and performed. Should any civil action be commenced between the parties concerning this Agreement, or any rights, or duties, obligations or responsibilities thereunder, such civil action must be commenced and venued in the Kern County Superior Court, Metropolitan Division, in Bakersfield, California.

35. Construction. Headings are used herein for convenience only and shall have no force or effect in the construction or interpretation of this Agreement. As used in this Agreement, the singular includes the plural and masculine includes the feminine and neuter. This Agreement

shall not be construed against the party drafting it but shall be construed fairly and equitably as though it was the joint product of the parties.

36. Partial Invalidity. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

37. Separate Counterparts. This Agreement may be executed in counterparts (including by facsimile or e-mailed portable document format file), all of which shall constitute one document, and that by the signature(s) hereto, the undersigned further agree that facsimile or e-mailed portable document format file signatures shall be effective for all purposes.

38. Effective Date: This Agreement shall become effective as of the date first (1st) written above.

Dated: _____, 2019

**TEHACHAPI VALLEY RECREATION AND
PARK DISTRICT**, a political subdivision of the
State of California ("District")

By: _____
TVRPD District Manager

Dated: _____, 2019

TEHACHAPI LITTLE LEAGUE, INC., a
California Corporation ("Little League")

By: _____
Its: President

By: _____
Its: Secretary

**THE BOARD OF DIRECTORS OF THE
TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**

IN THE MATTER OF

**APPROVAL OF THE 2020 AGREEMENT BETWEEN TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT AND TEHACHAPI LITTLE LEAGUE**

I, Carrie Champlin, Clerk of the Board of Directors of the Tehachapi Valley Recreation and Park District, of the County of Kern, State of California, so hereby certify that the following resolution proposed by Director _____ and seconded by Director _____ was duly passed and adopted by said Board of Directors at an official meeting thereof this 19th day of November 2019 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Park District

RESOLUTION NO. 8-19

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT APPROVING THE 2020 AGREEMENT
BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND
TEHACHAPI LITTLE LEAGUE**

WHEREAS, District is the owner in fee of certain real property located in the City of Tehachapi and commonly known as West Park.

WHEREAS, District operates baseball and softball fields at West Park (collectively referred to as the “Premises”);

WHEREAS, Little League operates a baseball program for children of the City of Tehachapi and surrounding environs during the late spring and summer of each year;

WHEREAS, Little League desires to lease from District, and District is willing to lease to Little League, the Premises on the terms stated herein; and,

NOW, THEREFORE BE IT RESOLVED THAT in consideration of the mutual covenants and conditions set forth herein, the parties agree to the conditions of the agreement set forth herein;

AND BE IT FINALLY RESOLVED THAT the Board of Directors approves the 2020 agreement between Tehachapi Valley Recreation and Park District and Tehachapi Little League.