



Tehachapi Valley

Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, MAY 16, 2017, 5:30 P.M.**

BOARD OF DIRECTORS

**LAURA LYNNE WYATT, CHAIRPERSON
CRAIG MIFFLIN, VICE-CHAIRPERSON
MARY LOU CORPUS-ZAMUDIO, DIRECTOR
KALEB JUDY, 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 March 21, 2017 (Pages 4-7).
- C. Approval of Minutes from the Special Board Meeting held May 2, 2017 (Pages 8-9).

5. RECREATION SUPERVISOR REPORT

6. PARK AND FACILITY MAINTENANCE SUPERVISOR REPORT

7. DISTRICT MANAGER REPORT

8. FINANCIAL REPORT

9. AGENDA ITEMS

- A. Approval of the Preliminary Financial Reports for March and April 2017 – Discussion/Approval (Pages 10-30).
- B. Recognition of the Tehachapi Humane Society.
- C. Recognition of TVRPD Board Member Paulette Rush.
- D. Approving the District Manager to Spend an Amount not to Exceed \$25,500.00 for the Emergency Removal or Trimming of Trees at Brite Lake, – Discussion/Approval, Resolution #5-17 (Pages 31-32).
- E. Tehachapi Valley Recreation and Park District FY 2017/2018 Budget – Discussion.

10. BOARD OF DIRECTORS' TIME

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

11. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on June 20, 2017.



Tehachapi Valley

Recreation & Park District

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 May 16, 2017, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, May 12, 2017, at 12:00 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 12th day of May 2017.

Dated this 12th day of May 2017.

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 MARCH 21, 2017, 5:30 P.M.**

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

BOARD MEMBERS

Laura Lynne Wyatt, Chairperson
Craig Mifflin, Vice-Chairperson
Paulette Rush, Director
Mary Lou Corpus-Zamudio, Director
Kaleb Judy, Director

ALSO PRESENT

LeAnn Williams, District Manager
Corey Torres, Recreation Supervisor
Nolan Ferdinand, Park & Facility Maintenance Supervisor
Ashley Krempien, Recreation Coordinator
Greg Garrett, City of Tehachapi Manager
Steve Shaw

1. **FLAG SALUTE:** Director Mary Lou Corpus-Zamudio led the Flag Salute.
2. **ROLL CALL:** Vice-Chairperson Mifflin and Director Rush were absent.
3. **PUBLIC COMMENTS:** Steve Shaw stated that he had raised approximately \$1,000.00 for the Brite Lake Fishing Derby and that he would continue to work to acquire more donations for the event.

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.

Judy – Corpus-Zamudio: Ayes: Wyatt; Corpus-Zamudio; Judy

Noes: None. Motion carried.

Absent: Rush; Mifflin

B. Approval of Minutes from the Regular Board Meeting held February 21, 2017.

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD FEBRUARY 21, 2017.

Judy – Corpus-Zamudio: Ayes: Wyatt; Corpus-Zamudio; Judy

Noes: None. Motion carried.

Absent: Rush; Mifflin

C. Approval of the 2017 Agreement Between Tehachapi Valley Recreation and Park District and the Barracuda Swim Team.

BOARD APPROVES THE 2017 AGREEMENT BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND THE BARRACUDA SWIM TEAM.

Judy – Corpus-Zamudio: Ayes: Wyatt; Corpus-Zamudio; Judy

Noes: None. Motion carried.

Absent: Rush; Mifflin

5. RECREATION SUPERVISOR REPORT

Recreation Supervisor Corey Torres gave the report.

Torres introduced new TVRPD Recreation Coordinator Ashley Krempien.

- Youth Basketball: Successful season and we received great reviews on the gym refurbishment.
- Brite Lake Fishing Derby will be held April 1, 2017. Torres thanked Steve Shaw for his work on acquiring donations for the fishing derby event.
- T-Ball/Youth Baseball will start in April.
- Dye Natatorium programs start next week. Torres reported that he was certified as a lifeguard instructor. TVRPD will now have lifeguard instruction in house, which will eliminate having to pay an outside instructor. Lifeguard certification classes will be held in April and May.
- Adventure Camp 2017 – Four 2 week sessions will be held for children age 5-12.
- Men's Basketball program has 12 teams signed up and everyone is excited to play in the newly refurbished gym.

6. PARK AND FACILITY MAINTENANCE SUPERVISOR REPORT

Park and Facility Maintenance Supervisor Nolan Ferdinand gave the report.

- Maintenance Department is gearing up for the busy spring and summer seasons. Maintenance of irrigation systems are in progress at all parks. The seasonal maintenance worker position will be posted next week.
- Knorr Systems performed the biannual service at the pool.
- Secure Systems should finish the installation of the new security system at ABIAC by the end of next week.
- Meadowbrook field refurbishment continues. Fifty-two tons of brick dust and infield conditioner were delivered.
- Ferdinand thanked Tehachapi Cummings County Water District and Alex Steele for their help with the storm damaged roads at Brite Lake. TCCWD is a great partner of the District and we thank them for their support.
- We are stocking the lake with sustainability in mind for the next fall and spring seasons. We will plant the lake with a rotation of different types of fish.
- Tip Top Arborist finished their inspection of the trees at Brite Lake. Fifty-four trees need to be trimmed or removed due to damage from drought and bark beetles. The estimate is \$25,500.00 and seventy-five to eighty-five percent of the cost will be reimbursed by a grant from the California Emergency Management Agency.
- One student is working during the weekend with us from the TUSD WorkAbility Program, and another student will start next week. Ferdinand stated that the students have been very helpful and thanked them for their work.

- Ferdinand thanked the District for the opportunity to attend the CPRS conference where he spoke at one of the educational sessions. Ferdinand also expressed his gratitude for the Board's continued support of professional development for staff.

7. DISTRICT MANAGER REPORT

District Manager LeAnn Williams gave the report.

- Williams stated that Nolan Ferdinand, Corey Torres, and she attended the CPRS conference and that Ferdinand presented at an educational session.
- ABIAC – Williams explained to the Board that with the refurbishment of ABIAC, it was necessary for staff to review the maintenance and care of the facility. Williams stated that the staff recommendation is for the facility be used for business meetings and sporting events. The new basketball court floor is not conducive to party rentals. Williams also explained that we will honor one paid rental and will need to cancel three unpaid rentals. It was the consensus of the Board to move forward with ABIAC being used and rented for business meetings and sporting events.
- CAPRI conducted their inspection of the District last week. CAPRI inspections occur every two years. Since there has been several facilities that have been improved, new appraisals for the facilities have been scheduled with CAPRI.
- New latches and latch stops were installed at Meadowbrook Dog Park.

8. FINANCIAL REPORT

Office Manager Carrie Champlin gave the report.

9. AGENDA ITEMS

A. Approval of the Preliminary Financial Reports for and February 2017.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FEBRUARY 2017.

Corpus-Zamudio - Judy: Ayes: Wyatt; Corpus-Zamudio; Judy
Noes: None. Motion carried.
Absent: Rush; Mifflin

B. Amendment to Tehachapi Valley Recreation and Park District's CalPERS Contract adding the CalPERS Supplemental Income 457 Plan, Resolution #3-17.

BOARD APPROVES THE AMENDMENT TO TEHACHAPI VALLEY RECREATION AND PARK DISTRICT'S CALPERS CONTRACT ADDING THE CALPERS SUPPLEMENTAL INCOME 457 PLAN, RESOLUTION #3-17.

Corpus-Zamudio - Judy: Ayes: Wyatt; Corpus-Zamudio; Judy
Noes: None. Motion carried.
Absent: Rush; Mifflin

C. Dye Natatorium Operational Season Discussion.

District Manager Williams explained to the Board that the operational season of Dye Natatorium needs to be reviewed each year, and suggested forming a Dye Natatorium Operational Season Ad Hoc Committee. The committee needs to review operating the pool for three months versus five months as well as review the TUSD MOU. Williams explained that the District cannot continue with a MOU that has the District absorbing \$60,000.00 for TUSD.

Director Judy suggested forming a joint committee containing TVRPD and TUSD Board members. Chairperson Wyatt stated that she would reach out to TUSD to set up a meeting.

D. Approving the Application for Grant Funds for California Climate Investments Urban Greening Program, Resolution #4-17.

BOARD APPROVES THE APPLICATION FOR GRANT FUNDS FOR CALIFORNIA CLIMATE INVESTMENTS URBAN GREENING PROGRAM, RESOLUTION #4-17.

Judy – Corpus-Zamudio: Ayes: Wyatt; Corpus-Zamudio; Judy

Noes: None. Motion carried.

Absent: Rush; Mifflin

- 10. BOARD OF DIRECTORS TIME:** Director Corpus-Zamudio thanked Corey Torres for his work in delivering a great Youth Basketball season. Chairperson Wyatt thanked Steve Shaw for his support of the Brite Lake Fishing Derby. Chairperson Wyatt also thanked the City of Tehachapi and Golden Hills CSD for their support and attending the meeting.

11. ADJOURNMENT

Having no further business the meeting was adjourned at 6:15 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on April 25, 2017.

Judy – Corpus-Zamudio: Ayes: Wyatt; Corpus-Zamudio; Judy

Noes: None. Motion carried.

Absent: Rush; Mifflin

Respectfully Submitted,

Carrie Champlin, Clerk of the Board

**MINUTES OF THE SPECIAL BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
TUESDAY MAY 2, 2017, 5:30 P.M.**

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

BOARD MEMBERS

Laura Lynne Wyatt, Chairperson
Craig Mifflin, Vice-Chairperson
Mary Lou Corpus-Zamudio, Director
Kaleb Judy, Director

ALSO PRESENT

LeAnn Williams, District Manager
Corey Torres, Special Events & Youth Programs Supervisor
Nolan Ferdinand, Park and Facility Maintenance Supervisor
Bill Fisher, GHCSO General Manager
Greg Garrett, City of Tehachapi Manager
Steve Shaw, AV Audubon Lakes

1. FLAG SALUTE: Director Judy led the Flag Salute.

2. ROLL CALL: All Present.

3. PUBLIC COMMENTS: Steve Shaw addressed the Board and thanked TVRPD and Tehachapi Parks Foundation for their help in making the Brite Lake Fishing Derby a success. Mr. Shaw thanked the following volunteers: The Shultz family and friends, Diane Anderson, and Caroline W. Mr. Shaw also stated that he has been involved with AV Audubon Lakes and would like to make a coalition for all the areas lakes.

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.
Mifflin – Corpus-Zamudio: Ayes: Wyatt; Mifflin; Corpus-Zamudio; Judy
Noes: None. Motion carried.
Absent: None.

5. AGENDA ITEMS

- A. District Manager Resignation and Vacancy Announcement Discussion.**
The Board reviewed and accepted the resignation letter from District Manager Williams. The job opening will be posted by Friday May 5, 2017. The ad will be posted with NRPA and CPRS and will run for one month.

The District Manager Hiring Committee will consist of TVRPD Chairperson Laura Lynne Wyatt, TVRPD Vice-Chairperson Craig Mifflin, Tehachapi City Manager Greg Garrett, Golden Hills CSD General Manager Bill Fisher, Mountain Meadows General Manager David Aranda, and Tehachapi Economic Development Council Member Mary Beth Garrison. The District Manager Hiring Committee will meet June 7, 2017 to screen applications. First round interviews via Skype will occur June 12, 2017. The on campus interview will take place June 20, 2017, and be followed by the TVRPD Board meeting where the Board will discuss the District Manager candidates in closed session. The anticipated start date for the new District Manager will tentatively be July 17, 2017.

- 6. BOARD OF DIRECTORS TIME:** Chairperson Wyatt reported that she has seen a lot of positive feedback on social media regarding TVRPD's refurbished parks and facilities. Chairperson Wyatt stated that is great to see the Districts properties filled with members of our community enjoying the recreational opportunities.

7. ADJOURNMENT

Having no further business the meeting was adjourned at 5:45 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on May 16, 2017.

**Corpus-Zamudio - Mifflin: Ayes: Wyatt; Mifflin; Corpus-Zamudio; Judy
Noes: None. Motion carried.
Absent: None.**

Respectfully Submitted,

Carrie Champlin, Clerk of the Board

Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of March 31, 2017

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	
1000.1 Cash in County Treasury-General Fund	53,191.36
1000.3 Cash in County Treasury-Quimby	3,169.17
1000.5 Cash in County Treasury-Veterans Memorial Fund	50.77
1000.6 Pool Funds	484.00
1000.8 Site Lease Restricted Funds	232,392.08
Total 1000 Cash in County Treasury General Fund	289,287.38
1004 Check BOTS 4470	55,363.05
1005 County Treasury Capital Projects Fund	-34.15
1051 Change Fund	1,850.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	\$346,666.28
Accounts Receivable	
1200 Accounts Receivable	25,984.87
Total Accounts Receivable	\$25,984.87
Other Current Assets	
1070 Prepaid Expenses	12,027.27
1092 Credit Card Receivables	1,171.51
1210 Inventory Asset	4,709.37
Total Other Current Assets	\$17,908.15
Total Current Assets	\$390,559.30
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	2,435,458.26
1163 Equipment	1,036,598.08
1163.1 Equipment Not Placed in Service	50,043.59
1164 Swimming Pool & Building	426,533.12
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,623,827.00
1180 Fleet Vehicles and Equipment	85,118.77
1280 Site Lease Issuance Cost	20,250.00
Total Fixed Assets	\$2,565,657.88
Other Assets	
1901 DOR-Employee Contribution after	22,517.00

	TOTAL
MD	
1903 DOR-Difference in Properties	20,314.00
Total Other Assets	\$42,831.00
TOTAL ASSETS	\$2,999,048.18
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	1,395.53
Total Accounts Payable	\$1,395.53
Credit Cards	
2010 Cardmember Services Payable	2,103.43
2014 Home Depot Payable	534.67
Total Credit Cards	\$2,638.10
Other Current Liabilities	
2021 Accrued Salaries & Wages	15,635.90
2022 Accrued Employer PR Taxes	1,394.37
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	17,893.38
2024.3 Accrued Sick Leave (50%)	13,515.85
Total 2024 Accrued Vacation, Sick, & Comp Time	31,409.23
2207 Sales tax payable	452.31
2210 Payroll Liabilities	
2211 CalPERS Payable	-718.83
2231 Health Plan Payable	6,792.31
2250 Payroll Tax Liabilities	3,606.20
Total 2210 Payroll Liabilities	9,679.68
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$59,571.49
Total Current Liabilities	\$63,805.12
Long-Term Liabilities	
2305 CalPERS Unfunded Accrued Liability Valuation	21,047.20
2310 COPF Site Lease	587,250.00
2900 Net Pension Liability	118,719.00
2901 DIR-Earning on Plan investments	87,422.00
2902 DIR-Difference in Contributions	10,133.00
Total Long-Term Liabilities	\$824,571.20
Total Liabilities	\$888,176.32
Equity	
3010 Net Investment in Capital Assets	
3012 Investment in Fixed Assets	2,565,657.88
Total 3010 Net Investment in Capital Assets	2,565,657.88
3020 Restricted Funds	
3022 Capital Projects	-34.15
3023 Quimby	3,169.17

	TOTAL
3026 Veterans Memorial and Pool	534.77
Restricted Funds	
3028 Site Lease Funds	232,392.08
Total 3020 Restricted Funds	236,061.87
3030 Unrestricted Funds	370,644.78
3110 Retained Earnings	-253,959.06
Net Income	-807,533.61
Total Equity	\$2,110,871.86
TOTAL LIABILITIES AND EQUITY	\$2,999,048.18

Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

March 2017

	TOTAL		
	MAR 2017	JUL 2016 - MAR 2017 (YTD)	% OF INCOME
INCOME			
4010 Property Taxes	13,221.70	529,662.71	14.55 %
4020 Interest Income	-2.13	4,083.57	-0.00 %
4030 Adult Program Revenues	3,027.75	16,385.80	3.33 %
4050 Facility Revenue	12,474.86	68,574.09	13.72 %
4200 Contracted Classes Revenues	5,916.00	27,709.75	6.51 %
4210 Events Revenues	18,845.00	39,161.95	20.73 %
4213 Operational Grants	767.04	12,677.04	0.84 %
4215 Capital Grants	23,441.62	159,252.98	25.79 %
4216 Scholarship Donations	20.00	20.00	0.02 %
4300 Youth Program Revenues	13,503.45	78,305.10	14.86 %
4610 Billable Expense Income		7,977.41	
4650 Discounts given	-318.50	-2,752.50	-0.35 %
4704 Sales		272.03	
4760 Other income		2,575.39	
Total Income	\$90,896.79	\$943,905.32	100.00 %
COST OF GOODS SOLD			
5001 Adult Program Costs	14.43	773.43	0.02 %
5002 Fish Stocking	5,225.00	15,215.00	5.75 %
5004 Contracted Classes Costs	2,853.26	21,144.61	3.14 %
5005 Events Costs	1,211.08	34,627.15	1.33 %
5008 Youth Program Costs	1,193.79	12,354.30	1.31 %
5110 Scholarship Fund Expense	509.15	2,016.65	0.56 %
5704 Purchases for Resale		79.80	
Total Cost of Goods Sold	\$11,006.71	\$86,210.94	12.11 %
GROSS PROFIT	\$79,890.08	\$857,694.38	87.89 %
EXPENSES			
6000 Employee Costs	48,268.50	439,146.34	53.10 %
7010 Advertising & Marketing	1,830.06	17,770.14	2.01 %
7020 Bank Service Charges	544.71	6,202.71	0.60 %
7026 Charitable Contribution		1,875.00	
7030 Dues & Subscriptions		7,966.83	
7035 Equipment Rents & Leases		1,155.20	
7050 Insurance	1,803.08	15,803.79	1.98 %
7056 Interest Expense		8,730.67	
7060 Licenses & Fees	514.76	6,831.45	0.57 %
7070 Maintenance	4,137.09	67,486.79	4.55 %
7084 Meals & Entertainment	-114.52	1,530.74	-0.13 %
7090 Office Supplies	779.32	9,455.23	0.86 %
7120 Professional Development	1,852.43	7,532.50	2.04 %
7150 Professional Fees	2,715.00	37,263.81	2.99 %
7160 Property Tax Collection Fee		107.29	

	TOTAL		
	MAR 2017	JUL 2016 - MAR 2017 (YTD)	% OF INCOME
7180 Security	179.96	1,653.06	0.20 %
7210 Telephone	927.01	8,267.12	1.02 %
7230 Uniforms & Apparel	140.36	4,778.97	0.15 %
7250 Utilities	1,886.77	48,105.24	2.08 %
Total Expenses	\$65,464.53	\$691,662.88	72.02 %
NET OPERATING INCOME	\$14,425.55	\$166,031.50	15.87 %
OTHER INCOME			
8020 Insurance Settlement Proceeds		82,554.63	
8040 TVRPD Development Fee Revenues		29,918.00	
Total Other Income	\$0.00	\$112,472.63	0.00%
OTHER EXPENSES			
8501 Fixed Asset Purchases		338,230.88	
8502 Capital Improvements	21,922.20	728,812.02	24.12 %
8505 Quimby Expense		4,741.84	
8507 Loan Principal Payments (2310)		14,253.00	
Total Other Expenses	\$21,922.20	\$1,086,037.74	24.12 %
NET OTHER INCOME	\$ -21,922.20	\$ -973,565.11	-24.12 %
NET INCOME	\$ -7,496.65	\$ -807,533.61	-8.25 %

Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

March 2017

	TOTAL			
	MAR 2017	MAR 2016 (PY)	CHANGE	% CHANGE
INCOME				
4010 Property Taxes	13,221.70	17,433.13	-4,211.43	-24.16 %
4020 Interest Income	-2.13	-247.10	244.97	99.14 %
4030 Adult Program Revenues	3,027.75	2,260.67	767.08	33.93 %
4050 Facility Revenue	12,474.86	6,499.00	5,975.86	91.95 %
4200 Contracted Classes Revenues	5,916.00	2,901.50	3,014.50	103.89 %
4210 Events Revenues	18,845.00	277.00	18,568.00	6,703.25 %
4213 Operational Grants	767.04	3,500.00	-2,732.96	-78.08 %
4215 Capital Grants	23,441.62		23,441.62	
4216 Scholarship Donations	20.00		20.00	
4300 Youth Program Revenues	13,503.45	8,945.00	4,558.45	50.96 %
4610 Billable Expense Income		258.50	-258.50	-100.00 %
4650 Discounts given	-318.50	-99.00	-219.50	-221.72 %
4760 Other Income		31.00	-31.00	-100.00 %
Total Income	\$90,896.79	\$41,759.70	\$49,137.09	117.67 %
COST OF GOODS SOLD				
5001 Adult Program Costs	14.43	116.06	-101.63	-87.57 %
5002 Fish Stocking	5,225.00		5,225.00	
5004 Contracted Classes Costs	2,853.26	1,620.00	1,233.26	76.13 %
5005 Events Costs	1,211.08	1,567.37	-356.29	-22.73 %
5008 Youth Program Costs	1,193.79	3,299.53	-2,105.74	-63.82 %
5110 Scholarship Fund Expense	509.15	240.00	269.15	112.15 %
Total Cost of Goods Sold	\$11,006.71	\$6,842.96	\$4,163.75	60.85 %
GROSS PROFIT	\$79,890.08	\$34,916.74	\$44,973.34	128.80 %
EXPENSES				
6000 Employee Costs	48,268.50	58,435.11	-10,166.61	-17.40 %
7010 Advertising & Marketing	1,830.06	1,548.87	281.19	18.15 %
7020 Bank Service Charges	544.71	628.68	-83.97	-13.36 %
7050 Insurance	1,803.08	2,112.74	-309.66	-14.66 %
7060 Licenses & Fees	514.76	852.15	-337.39	-39.59 %
7070 Maintenance	4,137.09	11,619.04	-7,481.95	-64.39 %
7084 Meals & Entertainment	-114.52	46.47	-160.99	-346.44 %
7090 Office Supplies	779.32	1,350.34	-571.02	-42.29 %
7120 Professional Development	1,852.43	888.89	963.54	108.40 %
7150 Professional Fees	2,715.00	3,431.30	-716.30	-20.88 %
7160 Property Tax Collection Fee		2,228.25	-2,228.25	-100.00 %
7180 Security	179.96	32.99	146.97	445.50 %
7210 Telephone	927.01	1,344.26	-417.25	-31.04 %
7230 Uniforms & Apparel	140.36	131.80	8.56	6.49 %
7250 Utilities	1,886.77	5,559.80	-3,673.03	-66.06 %
Total Expenses	\$65,464.53	\$90,210.69	\$ -24,746.16	-27.43 %
NET OPERATING INCOME	\$14,425.55	\$ -55,293.95	\$69,719.50	126.09 %

	TOTAL			
	MAR 2017	MAR 2016 (PY)	CHANGE	% CHANGE
OTHER INCOME				
8040 TVRPD Development Fee Revenues		8,548.00	-8,548.00	-100.00 %
Total Other Income	\$0.00	\$8,548.00	\$ -8,548.00	-100.00 %
OTHER EXPENSES				
8501 Fixed Asset Purchases		133,146.90	-133,146.90	-100.00 %
8502 Capital Improvements	21,922.20	29,471.88	-7,549.68	-25.62 %
8505 Quimby Expense		229.58	-229.58	-100.00 %
Total Other Expenses	\$21,922.20	\$162,848.36	\$ -140,926.16	-86.54 %
NET OTHER INCOME	\$ -21,922.20	\$ -154,300.36	\$132,378.16	85.79 %
NET INCOME	\$ -7,498.65	\$ -209,594.31	\$202,097.66	96.42 %

Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

March 2017

	TOTAL
OPERATING ACTIVITIES	
Net Income	-7,496.65
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-3,760.75
1070 Prepaid Expenses	3,435.41
1092 Credit Card Receivables	2,624.75
2000 Accounts Payable-General Fund	-20,911.29
2010 Cardmember Services Payable	-2,733.95
2014 Home Depot Payable	161.02
2021 Accrued Salaries & Wages	3,030.12
2022 Accrued Employer PR Taxes	157.33
2207 Sales tax payable	18.82
2211 Payroll Liabilities:CalPERS Payable	-1,487.13
2231 Payroll Liabilities:Health Plan Payable	-452.18
2250 Payroll Liabilities:Payroll Tax Liabilities	-3,360.96
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-23,278.81
Net cash provided by operating activities	\$ -30,775.46
INVESTING ACTIVITIES	
1162 Improvements	-21,922.20
Net cash provided by investing activities	\$ -21,922.20
FINANCING ACTIVITIES	
2305 CalPERS Unfunded Accrued Liability Valuation	630.40
3012 Net Investment in Capital	21,922.20
Assets:Investment in Fixed Assets	
3022 Restricted Funds:Capital Projects	-4,652.73
3030 Unrestricted Funds	4,652.73
Net cash provided by financing activities	\$22,552.60
NET CASH INCREASE FOR PERIOD	\$ -30,145.06
CASH AT BEGINNING OF PERIOD	376,811.34
CASH AT END OF PERIOD	\$346,666.28

Tehachapi Valley Recreation and Park District

BUDGET VS. ACTUALS: TVRPD BUDGET FYE 06/30/17

July 2016 - March 2017

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
INCOME				
4010 Property Taxes	529,662.71	822,655.00	292,992.29	35.62 %
4020 Interest Income	4,083.57	2,500.00	-1,583.57	-63.34 %
4030 Adult Program Revenues	16,385.80	22,825.00	6,439.20	28.21 %
4050 Facility Revenue	68,574.09	122,325.00	53,750.91	43.94 %
4200 Contracted Classes Revenues	27,709.75	34,675.00	6,965.25	20.09 %
4210 Events Revenues	39,161.95	35,800.00	-3,361.95	-9.39 %
4211 Grant Income		12,500.00	12,500.00	100.00 %
4213 Operational Grants	12,677.04	21,400.00	8,722.96	40.76 %
4215 Capital Grants	159,252.98	120,000.00	-39,252.98	-32.71 %
4216 Scholarship Donations	20.00		-20.00	
4300 Youth Program Revenues	78,305.10	78,600.00	294.90	0.38 %
4610 Billable Expense Income	7,977.41	15,000.00	7,022.59	46.82 %
4650 Discounts given	-2,752.50	-3,500.00	-747.50	21.36 %
4704 Sales				
4701 Beer Sales-Taxable		700.00	700.00	100.00 %
4705 Food Sales Non Taxable	272.03	460.00	187.97	40.86 %
4709 Soda Sales		40.00	40.00	100.00 %
Total 4704 Sales	272.03	1,200.00	927.97	77.33 %
4760 Other Income	2,575.39		-2,575.39	
Total Income	\$943,905.32	\$1,285,980.00	\$342,074.68	26.60 %
COST OF GOODS SOLD				
5001 Adult Program Costs	773.43	6,580.00	5,806.57	88.25 %
5002 Fish Stocking	15,215.00		-15,215.00	
5004 Contracted Classes Costs	21,144.61	26,940.00	5,795.39	21.51 %
5005 Events Costs	34,627.15	45,450.00	10,822.85	23.81 %
5008 Youth Program Costs	12,354.30	25,345.00	12,990.70	51.26 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,386.15	500.00	-886.15	-177.23 %
5117 Walter Dye Scholarship Fund	630.50	500.00	-130.50	-26.10 %
Total 5110 Scholarship Fund Expense	2,016.65	1,000.00	-1,016.65	-101.67 %
5704 Purchases for Resale				
5701 Beer Purchases		450.00	450.00	100.00 %
5703 Food Purchases	54.39	400.00	345.61	86.40 %
5709 Soda Purchases	25.41	100.00	74.59	74.59 %
Total 5704 Purchases for Resale	79.80	950.00	870.20	91.60 %
Total Cost of Goods Sold	\$86,210.94	\$106,265.00	\$20,054.06	18.87 %
GROSS PROFIT	\$857,694.38	\$1,179,715.00	\$322,020.62	27.30 %
EXPENSES				
6000 Employee Costs				
6010 Salaries & Wages	328,748.86	474,196.00	145,447.14	30.67 %
6020 Employee Taxable Allowances	6,545.95	7,500.00	954.05	12.72 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6050 Benefits				
6051 Employee MedDental/VisLife	31,799.66	37,800.00	6,000.34	15.87 %
6055 Employee Retirement CalPERS	20,136.08	22,000.00	1,863.92	8.47 %
6056 CalPERS Unfunded Liability Valuation	5,699.20	8,000.00	2,300.80	28.76 %
6058 Employer Taxes	30,511.57	44,000.00	13,488.43	30.66 %
6060 Reimbursed Employee Expenses	33.05	1,000.00	966.95	96.70 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	15,671.97	21,000.00	5,328.03	25.37 %
Total 6050 Benefits	103,851.53	135,300.00	31,448.47	23.24 %
Total 6000 Employee Costs	439,146.34	616,996.00	177,849.66	28.83 %
7010 Advertising & Marketing	17,770.14	24,000.00	6,229.86	25.96 %
7020 Bank Service Charges	6,202.71	7,000.00	797.29	11.39 %
7026 Charitable Contribution	1,875.00	3,000.00	1,125.00	37.50 %
7030 Dues & Subscriptions	7,966.83	5,250.00	-2,716.83	-51.75 %
7035 Equipment Rents & Leases	200.00		-200.00	
7036 Maintenance Equipment Rental		1,500.00	1,500.00	100.00 %
7037 Office Equipment Rental	955.20	500.00	-455.20	-91.04 %
Total 7035 Equipment Rents & Leases	1,155.20	2,000.00	844.80	42.24 %
7050 Insurance				
7051 Auto Insurance	3,004.74	4,000.00	995.26	24.88 %
7052 HUB Insurance	111.53	0.00	-111.53	
7053 Property Insurance	7,721.48	10,000.00	2,278.52	22.79 %
7055 Liability Insurance	4,966.04	8,000.00	3,033.96	37.92 %
Total 7050 Insurance	15,803.79	22,000.00	6,196.21	28.16 %
7056 Interest Expense	8,730.67	17,833.00	9,102.33	51.04 %
7060 Licenses & Fees	6,831.45	10,000.00	3,168.55	31.69 %
7070 Maintenance				
7071 Pool Chemicals	2,774.54	5,200.00	2,425.46	46.64 %
7072 Building & Park Maintenance	19,673.76	11,950.00	-7,723.76	-64.63 %
7073 Accessibility Upgrades		320.00	320.00	100.00 %
7074 Equipment Maintenance	9,593.55	12,814.00	3,220.45	25.13 %
7075 Fuel	6,810.53	10,000.00	3,189.47	31.89 %
7076 Janitorial Supplies	7,764.84	11,500.00	3,735.16	32.48 %
7077 Small Tools & Equipment	940.07	2,500.00	1,559.93	62.40 %
7078 Materials & Supplies	18,228.40	28,682.00	10,453.60	36.45 %
7079 Fleet Maintenance	1,701.10	4,000.00	2,298.90	57.47 %
Total 7070 Maintenance	67,486.79	86,966.00	19,479.21	22.40 %
7084 Meals & Entertainment	1,530.74	2,000.00	469.26	23.46 %
7090 Office Supplies	9,455.23	14,500.00	5,044.77	34.79 %
7120 Professional Development	7,532.50	10,000.00	2,467.50	24.68 %
7150 Professional Fees				
7151 Annual Audit	7,850.00	14,500.00	6,650.00	45.86 %
7152 Bookkeeping & Payroll	16,404.67	16,000.00	-404.67	-2.53 %
7153 Information Technology	6,851.98	8,000.00	1,148.02	14.35 %
7155 Legal	6,157.16	20,000.00	13,842.84	69.21 %
7156 Payroll Preparation Service		3,600.00	3,600.00	100.00 %
Total 7150 Professional Fees	37,263.81	62,100.00	24,836.19	39.99 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7160 Property Tax Collection Fee	107.29	12,000.00	11,892.71	99.11 %
7180 Security	1,653.06	2,000.00	346.94	17.35 %
7210 Telephone	8,267.12	11,100.00	2,832.88	25.52 %
7230 Uniforms & Apparel	4,778.97	3,000.00	-1,778.97	-59.30 %
7250 Utilities				
7252 Electric Service	24,549.69	44,400.00	19,850.31	44.71 %
7254 Gas Service	6,737.96	7,412.00	674.04	9.09 %
7256 Sanitation Services	8,954.82	17,831.00	8,876.38	49.78 %
7258 Water Service	7,862.97	7,860.00	-2.97	-0.04 %
Total 7250 Utilities	48,105.24	77,503.00	29,397.76	37.93 %
Total Expenses	\$691,662.88	\$989,248.00	\$297,585.12	30.08 %
NET OPERATING INCOME	\$166,031.50	\$190,467.00	\$24,435.50	12.83 %
OTHER INCOME				
8020 Insurance Settlement Proceeds	82,554.63	81,741.00	-813.63	-1.00 %
8040 TVRPD Development Fee Revenues	29,918.00		-29,918.00	
Total Other Income	\$112,472.63	\$81,741.00	\$ -30,731.63	-37.60 %
OTHER EXPENSES				
8501 Fixed Asset Purchases	338,230.88	51,011.00	-287,219.88	-563.05 %
8502 Capital Improvements	728,812.02	630,010.00	-98,802.02	-15.68 %
8505 Quimby Expense	4,741.84	0.00	-4,741.84	
8507 Loan Principal Payments (2310)	14,253.00	31,964.00	17,711.00	55.41 %
Total Other Expenses	\$1,086,037.74	\$712,985.00	\$ -373,052.74	-52.32 %
NET OTHER INCOME	\$ -973,565.11	\$ -631,244.00	\$342,321.11	-54.23 %
NET INCOME	\$ -807,533.61	\$ -440,777.00	\$366,756.61	-83.21 %

Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of April 30, 2017

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	527,361.35
1004 Check BOTS 4470	79,536.48
1005 County Treasury Capital Projects Fund	4,303.79
1007 Square Inc-Brite Lake	168.21
1051 Change Fund	850.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	\$612,419.83
Accounts Receivable	
1200 Accounts Receivable	21,034.87
Total Accounts Receivable	\$21,034.87
Other Current Assets	
1070 Prepaid Expenses	6,870.82
1092 Credit Card Receivables	4,530.51
1210 Inventory Asset	4,709.37
Total Other Current Assets	\$16,110.70
Total Current Assets	\$649,565.40
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	2,450,024.01
1163 Equipment	1,036,598.08
1163.1 Equipment Not Placed In Service	50,043.59
1164 Swimming Pool & Building	426,533.12
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,623,827.00
1180 Fleet Vehicles and Equipment	85,118.77
1280 Site Lease Issuance Cost	20,250.00
Total Fixed Assets	\$2,580,223.63
Other Assets	
1901 DOR-Employee Contribution after MD	22,517.00
1903 DOR-Difference in Properties	20,314.00
Total Other Assets	\$42,831.00
TOTAL ASSETS	\$3,272,620.03
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	35,673.17
Total Accounts Payable	\$35,673.17

	TOTAL
Credit Cards	
2010 Cardmember Services Payable	335.92
2014 Home Depot Payable	147.56
Total Credit Cards	\$483.48
Other Current Liabilities	
2021 Accrued Salaries & Wages	18,963.55
2022 Accrued Employer PR Taxes	1,716.23
2024 Accrued Vacation, Sick, & Comp Time	31,409.23
2207 Sales tax payable	288.41
2210 Payroll Liabilities	5,108.60
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$58,486.02
Total Current Liabilities	\$94,842.67
Long-Term Liabilities	
2305 CalPERS Unfunded Accrued Liability Valuation	21,677.60
2310 COPF Site Lease	587,250.00
2900 Net Pension Liability	118,719.00
2901 DIR-Earning on Plan Investments	87,422.00
2902 DIR-Difference in Contributions	10,133.00
Total Long-Term Liabilities	\$825,201.60
Total Liabilities	\$919,844.27
Equity	
3010 Net Investment in Capital Assets	2,580,223.63
3020 Restricted Funds	240,399.81
3030 Unrestricted Funds	366,306.84
3110 Retained Earnings	-253,827.44
Net Income	-580,327.08
Total Equity	\$2,352,775.76
TOTAL LIABILITIES AND EQUITY	\$3,272,820.03

Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

April 2017

	TOTAL		
	APR 2017	JUL 2016 - APR 2017 (YTD)	% OF INCOME
INCOME			
4010 Property Taxes	301,940.53	831,603.24	86.56 %
4020 Interest Income	-68.80	4,014.77	-0.02 %
4030 Adult Program Revenues	3,279.00	19,664.80	0.94 %
4050 Facility Revenue	15,565.14	84,139.23	4.46 %
4200 Contracted Classes Revenues	4,580.00	32,289.75	1.31 %
4210 Events Revenues	7,026.00	46,187.95	2.01 %
4213 Operational Grants	20.00	12,697.04	0.01 %
4215 Capital Grants	12,500.00	171,752.98	3.58 %
4216 Scholarship Donations	5.00	25.00	0.00 %
4300 Youth Program Revenues	4,003.00	82,308.10	1.15 %
4610 Billable Expense income		7,977.41	
4650 Discounts given	-70.00	-2,822.50	-0.02 %
4704 Sales		272.03	
4760 Other Income	52.73	2,628.12	0.02 %
Total Income	\$348,832.60	\$1,292,737.92	100.00 %
COST OF GOODS SOLD			
5001 Adult Program Costs	91.87	865.30	0.03 %
5002 Fish Stocking		15,215.00	
5004 Contracted Classes Costs	3,272.50	24,417.11	0.94 %
5005 Events Costs	2,293.82	36,920.97	0.66 %
5008 Youth Program Costs	5,039.21	17,393.51	1.44 %
5110 Scholarship Fund Expense	232.00	2,248.65	0.07 %
5704 Purchases for Resale		79.80	
Total Cost of Goods Sold	\$10,929.40	\$97,140.34	3.13 %
GROSS PROFIT	\$337,903.20	\$1,195,597.58	96.87 %
EXPENSES			
6000 Employee Costs	46,636.65	488,823.40	13.37 %
7010 Advertising & Marketing	1,385.99	19,156.13	0.40 %
7020 Bank Service Charges	1,171.27	7,373.98	0.34 %
7026 Charitable Contribution		1,875.00	
7030 Dues & Subscriptions		7,966.83	
7035 Equipment Rents & Leases		1,155.20	
7050 Insurance	1,694.11	17,497.90	0.49 %
7056 Interest Expense	-11.61	8,719.06	-0.00 %
7060 Licenses & Fees	-36.46	6,794.99	-0.01 %
7070 Maintenance	15,388.02	82,874.81	4.41 %
7084 Meals & Entertainment		1,530.74	
7090 Office Supplies	272.57	9,727.80	0.08 %
7120 Professional Development	13.94	7,546.44	0.00 %
7150 Professional Fees	2,365.20	39,629.01	0.68 %
7160 Property Tax Collection Fee	13,786.55	13,893.84	3.95 %

	TOTAL		
	APR 2017	JUL 2016 - APR 2017 (YTD)	% OF INCOME
7180 Security	7,279.96	8,933.02	2.09 %
7210 Telephone	928.40	9,195.52	0.27 %
7230 Uniforms & Apparel	38.61	4,817.58	0.01 %
7250 Utilities	6,319.69	54,556.55	1.81 %
Total Expenses	\$97,232.89	\$792,067.80	27.87 %
NET OPERATING INCOME	\$240,670.31	\$403,529.78	88.99 %
OTHER INCOME			
8020 Insurance Settlement Proceeds		82,554.63	
8040 TVRPD Development Fee Revenues	4,274.00	34,192.00	1.23 %
Total Other Income	\$4,274.00	\$116,746.63	1.23 %
OTHER EXPENSES			
8501 Fixed Asset Purchases		338,230.88	
8502 Capital Improvements	14,565.75	743,377.77	4.18 %
8505 Quimby Expense		4,741.84	
8507 Loan Principal Payments (2310)		14,253.00	
Total Other Expenses	\$14,565.75	\$1,100,603.49	4.18 %
NET OTHER INCOME	\$ -10,291.75	\$ -983,856.86	-2.95 %
NET INCOME	\$230,378.56	\$ -580,327.08	66.04 %

Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

April 2017

	TOTAL			
	APR 2017	APR 2016 (PY)	CHANGE	% CHANGE
INCOME				
4010 Property Taxes	301,940.53	306,729.53	-4,789.00	-1.56 %
4020 Interest Income	-68.80	78.68	-147.48	-187.44 %
4030 Adult Program Revenues	3,279.00	1,547.00	1,732.00	111.96 %
4050 Facility Revenue	15,565.14	11,686.73	3,878.41	33.19 %
4200 Contracted Classes Revenues	4,580.00	3,807.00	773.00	20.30 %
4210 Events Revenues	7,026.00	190.00	6,836.00	3,597.89 %
4213 Operational Grants	20.00	9,000.00	-8,980.00	-99.78 %
4215 Capital Grants	12,500.00		12,500.00	
4216 Scholarship Donations	5.00		5.00	
4300 Youth Program Revenues	4,003.00	964.00	3,039.00	315.25 %
4610 Billable Expense Income		93.50	-93.50	-100.00 %
4650 Discounts given	-70.00	-25.50	-44.50	-174.51 %
4750 Commission Income		44.70	-44.70	-100.00 %
4760 Other Income	52.73	3.20	49.53	1,547.81 %
Total Income	\$348,832.60	\$334,118.84	\$14,713.76	4.40 %
COST OF GOODS SOLD				
5001 Adult Program Costs	91.87	1,781.98	-1,690.11	-94.84 %
5004 Contracted Classes Costs	3,272.50	1,870.00	1,402.50	75.00 %
5005 Events Costs	2,293.82	2,800.72	-506.90	-18.10 %
5008 Youth Program Costs	5,039.21	4,499.88	539.33	11.99 %
5110 Scholarship Fund Expense	232.00	37.50	194.50	518.67 %
Total Cost of Goods Sold	\$10,929.40	\$10,990.08	\$ -60.68	-0.55 %
GROSS PROFIT	\$337,903.20	\$323,128.76	\$14,774.44	4.57 %
EXPENSES				
6000 Employee Costs	46,636.65	45,629.45	1,007.20	2.21 %
7010 Advertising & Marketing	1,385.99	172.54	1,213.45	703.29 %
7020 Bank Service Charges	1,171.27	639.74	531.53	83.09 %
7025 Cash Short/Over		10.00	-10.00	-100.00 %
7030 Dues & Subscriptions		600.00	-600.00	-100.00 %
7050 Insurance	1,694.11	1,522.57	171.54	11.27 %
7056 Interest Expense	-11.61		-11.61	
7060 Licenses & Fees	-36.46	1,412.50	-1,448.96	-102.58 %
7070 Maintenance	15,388.02	4,555.37	10,832.65	237.80 %
7084 Meals & Entertainment		94.50	-94.50	-100.00 %
7090 Office Supplies	272.57	111.52	161.05	144.41 %
7120 Professional Development	13.94	85.00	-71.06	-83.60 %
7150 Professional Fees	2,365.20	6,804.79	-4,439.59	-65.24 %
7160 Property Tax Collection Fee	13,786.55	8,768.64	5,017.91	57.23 %
7180 Security	7,279.96		7,279.96	
7210 Telephone	928.40	1,070.64	-142.24	-13.29 %
7230 Uniforms & Apparel	38.61	120.38	-81.77	-67.93 %

	TOTAL			
	APR 2017	APR 2016 (PY)	CHANGE	% CHANGE
7250 Utilities	6,319.69	4,992.03	1,327.66	26.60 %
Total Expenses	\$97,232.89	\$76,589.67	\$20,643.22	26.95 %
NET OPERATING INCOME	\$240,670.31	\$246,539.09	\$ -5,868.78	-2.38 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	4,274.00	10,685.00	-6,411.00	-60.00 %
Total Other Income	\$4,274.00	\$10,685.00	\$ -6,411.00	-60.00 %
OTHER EXPENSES				
8502 Capital Improvements	14,565.75	140.00	14,425.75	10,304.11 %
Total Other Expenses	\$14,565.75	\$140.00	\$14,425.75	10,304.11 %
NET OTHER INCOME	\$ -10,291.75	\$10,545.00	\$ -20,836.75	-197.60 %
NET INCOME	\$230,378.56	\$257,084.09	\$ -26,705.53	-10.39 %

Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

April 2017

	TOTAL
OPERATING ACTIVITIES	
Net Income	230,378.56
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	4,950.00
1070 Prepaid Expenses	-1,788.55
1092 Credit Card Receivables	-3,359.00
2000 Accounts Payable-General Fund	34,277.64
2010 Cardmember Services Payable	-1,767.51
2014 Home Depot Payable	-387.11
2021 Accrued Salaries & Wages	3,327.65
2022 Accrued Employer PR Taxes	321.86
2207 Sales tax payable	-163.90
2211 Payroll Liabilities:CalPERS Payable	1,694.61
2231 Payroll Liabilities:Health Plan Payable	-2,887.72
2241 Payroll Liabilities:AFLAC Payable	61.56
2250 Payroll Liabilities:Payroll Tax Liabilities	465.06
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	34,744.59
Net cash provided by operating activities	\$265,123.15
INVESTING ACTIVITIES	
1162 Improvements	-14,565.75
Net cash provided by investing activities	\$ -14,565.75
FINANCING ACTIVITIES	
2305 CalPERS Unfunded Accrued Liability Valuation	630.40
3012 Net Investment in Capital Assets:Investment in Fixed Assets	14,565.75
3022 Restricted Funds:Capital Projects	4,337.94
3030 Unrestricted Funds	-4,337.94
Net cash provided by financing activities	\$15,196.15
NET CASH INCREASE FOR PERIOD	\$265,753.55
CASH AT BEGINNING OF PERIOD	346,666.28
CASH AT END OF PERIOD	\$612,419.83

Tehachapi Valley Recreation and Park District

BUDGET VS. ACTUALS: TVRPD BUDGET FYE 06/30/17

July 2016 - April 2017

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
INCOME				
4010 Property Taxes	831,603.24	822,655.00	-8,948.24	-1.09 %
4020 Interest Income	4,014.77	2,500.00	-1,514.77	-60.59 %
4030 Adult Program Revenues	19,664.80	22,825.00	3,160.20	13.85 %
4050 Facility Revenue	84,139.23	122,325.00	38,185.77	31.22 %
4200 Contracted Classes Revenues	32,289.75	34,675.00	2,385.25	6.88 %
4210 Events Revenues	46,187.95	35,800.00	-10,387.95	-29.02 %
4211 Grant Income		12,500.00	12,500.00	100.00 %
4213 Operational Grants	12,697.04	21,400.00	8,702.96	40.67 %
4215 Capital Grants	171,752.98	120,000.00	-51,752.98	-43.13 %
4216 Scholarship Donations	25.00		-25.00	
4300 Youth Program Revenues	82,308.10	78,600.00	-3,708.10	-4.72 %
4610 Billable Expense Income	7,977.41	15,000.00	7,022.59	46.82 %
4650 Discounts given	-2,822.50	-3,500.00	-677.50	19.36 %
4704 Sales				
4701 Beer Sales-Taxable		700.00	700.00	100.00 %
4705 Food Sales Non Taxable	272.03	460.00	187.97	40.86 %
4709 Soda Sales		40.00	40.00	100.00 %
Total 4704 Sales	272.03	1,200.00	927.97	77.33 %
4760 Other Income	2,628.12		-2,628.12	
Total Income	\$1,292,737.92	\$1,285,980.00	\$ -6,757.92	-0.53 %
COST OF GOODS SOLD				
5001 Adult Program Costs	865.30	6,580.00	5,714.70	86.85 %
5002 Fish Stocking	15,215.00		-15,215.00	
5004 Contracted Classes Costs	24,417.11	26,940.00	2,522.89	9.36 %
5005 Events Costs	36,920.97	45,450.00	8,529.03	18.77 %
5008 Youth Program Costs	17,393.51	25,345.00	7,951.49	31.37 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,618.15	500.00	-1,118.15	-223.63 %
5117 Walter Dye Scholarship Fund	630.50	500.00	-130.50	-26.10 %
Total 5110 Scholarship Fund Expense	2,248.65	1,000.00	-1,248.65	-124.87 %
5704 Purchases for Resale				
5701 Beer Purchases		450.00	450.00	100.00 %
5703 Food Purchases	54.39	400.00	345.61	86.40 %
5709 Soda Purchases	25.41	100.00	74.59	74.59 %
Total 5704 Purchases for Resale	79.80	950.00	870.20	91.60 %
Total Cost of Goods Sold	\$97,140.34	\$106,265.00	\$9,124.66	8.59 %
GROSS PROFIT	\$1,195,597.58	\$1,179,715.00	\$ -15,882.58	-1.35 %
EXPENSES				
6000 Employee Costs				
6010 Salaries & Wages	365,851.52	474,196.00	108,344.48	22.85 %
6020 Employee Taxable Allowances	7,013.13	7,500.00	486.87	6.49 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
6050 Benefits				
6051 Employee MedDental/VisLife	29,253.82	37,800.00	8,546.18	22.61 %
6055 Employee Retirement CalPERS	22,087.64	22,000.00	-87.64	-0.40 %
6056 CalPERS Unfunded Liability Valuation	6,329.60	8,000.00	1,670.40	20.88 %
6058 Employer Taxes	33,896.33	44,000.00	10,103.67	22.96 %
6060 Reimbursed Employee Expenses	33.05	1,000.00	966.95	96.70 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	24,358.31	21,000.00	-3,358.31	-15.99 %
Total 6050 Benefits	115,958.75	135,300.00	19,341.25	14.30 %
Total 6000 Employee Costs	488,823.40	616,996.00	128,172.60	20.77 %
7010 Advertising & Marketing	19,156.13	24,000.00	4,843.87	20.18 %
7020 Bank Service Charges	7,373.98	7,000.00	-373.98	-5.34 %
7026 Charitable Contribution	1,875.00	3,000.00	1,125.00	37.50 %
7030 Dues & Subscriptions	7,966.83	5,250.00	-2,716.83	-51.75 %
7035 Equipment Rents & Leases	200.00		-200.00	
7036 Maintenance Equipment Rental		1,500.00	1,500.00	100.00 %
7037 Office Equipment Rental	955.20	500.00	-455.20	-91.04 %
Total 7035 Equipment Rents & Leases	1,155.20	2,000.00	844.80	42.24 %
7050 Insurance				
7051 Auto Insurance	3,338.60	4,000.00	661.40	16.54 %
7052 HUB Insurance	111.53	0.00	-111.53	
7053 Property Insurance	8,579.43	10,000.00	1,420.57	14.21 %
7055 Liability Insurance	5,468.34	8,000.00	2,531.66	31.65 %
Total 7050 Insurance	17,497.90	22,000.00	4,502.10	20.46 %
7056 Interest Expense	8,719.06	17,833.00	9,113.94	51.11 %
7060 Licenses & Fees	6,794.99	10,000.00	3,205.01	32.05 %
7070 Maintenance				
7071 Pool Chemicals	3,636.94	5,200.00	1,563.06	30.06 %
7072 Building & Park Maintenance	19,673.76	11,950.00	-7,723.76	-64.63 %
7073 Accessibility Upgrades		320.00	320.00	100.00 %
7074 Equipment Maintenance	13,582.16	12,814.00	-768.16	-5.99 %
7075 Fuel	7,517.55	10,000.00	2,482.45	24.82 %
7076 Janitorial Supplies	8,098.70	11,500.00	3,401.30	29.58 %
7077 Small Tools & Equipment	940.07	2,500.00	1,559.93	62.40 %
7078 Materials & Supplies	27,652.85	28,682.00	1,029.15	3.59 %
7079 Fleet Maintenance	1,772.78	4,000.00	2,227.22	55.68 %
Total 7070 Maintenance	82,874.81	86,986.00	4,091.19	4.70 %
7084 Meals & Entertainment	1,530.74	2,000.00	469.26	23.46 %
7090 Office Supplies	9,727.80	14,500.00	4,772.20	32.91 %
7120 Professional Development	7,546.44	10,000.00	2,453.56	24.54 %
7150 Professional Fees				
7151 Annual Audit	7,850.00	14,500.00	6,650.00	45.86 %
7152 Bookkeeping & Payroll	18,264.67	16,000.00	-2,264.67	-14.15 %
7153 Information Technology	7,268.98	8,000.00	731.02	9.14 %
7155 Legal	6,245.36	20,000.00	13,754.64	68.77 %
7156 Payroll Preparation Service		3,600.00	3,600.00	100.00 %
Total 7150 Professional Fees	39,629.01	62,100.00	22,470.99	36.19 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7160 Property Tax Collection Fee	13,893.84	12,000.00	-1,893.84	-15.78 %
7180 Security	8,933.02	2,000.00	-6,933.02	-346.65 %
7210 Telephone	9,195.52	11,100.00	1,904.48	17.16 %
7230 Uniforms & Apparel	4,817.58	3,000.00	-1,817.58	-60.59 %
7250 Utilities				
7252 Electric Service	26,908.80	44,400.00	17,491.20	39.39 %
7254 Gas Service	9,119.94	7,412.00	-1,707.94	-23.04 %
7256 Sanitation Services	10,425.20	17,831.00	7,405.80	41.53 %
7258 Water Service	8,102.61	7,860.00	-242.61	-3.09 %
Total 7250 Utilities	54,556.55	77,503.00	22,946.45	29.61 %
Total Expenses	\$792,067.80	\$989,248.00	\$197,180.20	19.93 %
NET OPERATING INCOME	\$403,529.78	\$190,467.00	\$ -213,062.78	-111.86 %
OTHER INCOME				
8020 Insurance Settlement Proceeds	82,554.63	81,741.00	-813.63	-1.00 %
8040 TVRPD Development Fee Revenues	34,192.00		-34,192.00	
Total Other Income	\$116,746.63	\$81,741.00	\$ -35,005.63	-42.83 %
OTHER EXPENSES				
8501 Fixed Asset Purchases	338,230.88	51,011.00	-287,219.88	-563.05 %
8502 Capital Improvements	743,377.77	630,010.00	-113,367.77	-17.99 %
8505 Quimby Expense	4,741.84	0.00	-4,741.84	
8507 Loan Principal Payments (2310)	14,253.00	31,964.00	17,711.00	55.41 %
Total Other Expenses	\$1,100,603.49	\$712,985.00	\$ -387,618.49	-54.37 %
NET OTHER INCOME	\$ -983,856.86	\$ -631,244.00	\$352,612.86	-55.86 %
NET INCOME	\$ -580,327.08	\$ -440,777.00	\$139,550.08	-31.66 %



PO Box 2107
Lancaster CA 93539
Ph 877-942-8733
www.tiptoparborists.com

Job Name: Tehachapi Valley Parks and Recreation 20170315

Customer #: 876501

Customer: Tehachapi Valley Parks and Recreation

Leanne Wallis
P.O Box 373
Tehachapi, Ca 93561

Proposed By: Thomas Baal

Work Site: 22902 Banduchi Rd
Tehachapi, Ca 93561

Work: 661-822-3228 xt 10

Phone: 661-823-8529

Phone: 661-822-3228 xt 4 Nolan

Phone: 757-214-5074 Leanne

All pruning is done in accordance to I.S.A. A300 Standards.

Item	Plant	Description	Qty	Cost
1	Various Type	DIR The following proposal is a Department of Industrial Relations (DIR) job. Tehachapi Valley Parks will need to supply TipTop Arborists Inc the appropriate Project ID number. Job wages will fall under appropriate prevailing rate.	0	\$0.00
2	Various Type	Service as described Cut down various species of trees at Brite Lake due to drought conditions. Trim as discussed various oaks, removing mistletoe and lower scaffold limbs. The trees listed are, or have, hazardous conditions that need to be addressed as this is a public use area. All material (chips/wood) will be left at a designated on-site location. Trees cut down will be left at knee level height.	54	\$25,500.00
			Total:	\$25,500.00

Customer Signature _____

Date _____



View your Proposal or pay your bill at www.tiptoparborists.com

Tip Top Arborists is a professional corporation, State Contractors license # 821770, providing Workers Compensation and Liability Insurance. NOT ALL CONTRACTORS OPERATE LEGALLY. Check out every contractor before you hire them by calling 800-321-2752, or at www.cslb.ca.gov. Estimates older than 6 months subject to review and/or revision. No combining any advertised discount. Limit 1 per customer. Discount good for 7 days. Contractor is authorized to perform the work stated on the face of this proposal. Payment will be due upon completion of job.

Tom Baal. Certified Arborist WE#7566A Cell #661-810-3772

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

IN THE MATTER OF

AUTHORIZING THE DISTRICT MANAGER TO SPEND AN AMOUNT NOT TO EXCEED \$25,500.00 FOR THE REMOVAL OR TRIMMING OF TREES AT BRITE LAKE.

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 16th day of May 2017 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Carrie Champlin, Clerk of the Board of Directors
of the Tehachapi Valley Recreation and Park District

RESOLUTION NO. 05-17

WHEREAS, the Tehachapi Valley Recreation and Park District (TVRPD) operates a campground on property commonly known as Brite Lake;

WHEREAS, there are trees on the property known as Brite Lake; and

WHEREAS, it has been determined by a licensed arborist that fifty-four of the trees located on Brite Lake property need to be removed or trimmed immediately; and

WHEREAS, the Board of Directors authorizes the District Manager to spend an amount not to exceed \$25,500.00 for the removal or trimming of said trees from Brite Lake;

AND BE IT FINALLY RESOLVED THAT staff be authorized to pay for the indicated job upon the satisfactory completion of said job by Tip Top Arborist.